



Washington Jurisdiction
RESULTS OF OPERATIONS

For Period Ended
June 30, 2018

1. SUMMARY

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - West Control Area
Twelve Months Ended June 2018

	(1) Unadjusted Results	(2) Restating Adjustments	(3) Total Restated Actual Results	(4) Pro Forma Adjustments	(5) Total Normalized Results
1 Operating Revenues:					
2 General Business Revenues	322,739,180	6,430,146	329,169,326	-	329,169,326
3 Interdepartmental	-	-	-	-	-
4 Special Sales	11,955,213	-	11,955,213	13,526,999	25,482,211
5 Other Operating Revenues	11,253,945	(626,565)	10,627,381	(226,184)	10,401,197
6 Total Operating Revenues	345,948,338	5,803,581	351,751,919	13,300,815	365,052,734
7					
8 Operating Expenses:					
9 Steam Production	68,889,613	(510,021)	68,379,592	(4,629,024)	63,750,569
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	6,679,911	26,996	6,706,907	21,438	6,728,345
12 Other Power Supply	62,814,245	416,643	63,230,888	17,815,188	81,046,076
13 Transmission	31,208,825	(6,231)	31,202,594	3,262,488	34,465,082
14 Distribution	11,111,506	(305,178)	10,806,329	56,896	10,863,225
15 Customer Accounting	6,276,551	(217,232)	6,059,319	20,595	6,079,914
16 Customer Service & Info	696,285	(43,864)	652,421	3,173	655,595
17 Sales	-	-	-	-	-
18 Administrative & General	8,051,866	252,617	8,304,483	26,839	8,331,321
19 Total O&M Expenses	195,728,803	(386,269)	195,342,534	16,577,593	211,920,127
20 Depreciation	48,623,989	105,322	48,729,311	361,954	49,091,265
21 Amortization	5,041,497	74,267	5,115,764	37,702	5,153,466
22 Taxes Other Than Income	22,935,075	98,502	23,033,577	128,430	23,162,007
23 Income Taxes - Federal	13,137,955	2,532,418	15,670,373	579,043	16,249,415
24 Income Taxes - State	-	-	-	-	-
25 Income Taxes - Def Net	(1,454,377)	(528,627)	(1,983,004)	398,796	(1,584,208)
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	(29,955)	71,446	41,491	(40)	41,451
28 Total Operating Expenses:	283,982,987	1,967,059	285,950,045	18,083,478	304,033,523
29					
30 Operating Rev For Return:	61,965,351	3,836,523	65,801,874	(4,782,663)	61,019,211
31					
32 Rate Base:					
33 Electric Plant In Service	1,872,982,848	27,085,366	1,900,068,215	20,338,555	1,920,406,770
34 Plant Held for Future Use	36,437	-	36,437	-	36,437
35 Misc Deferred Debits	3,802,920	(3,409,672)	393,248	(102,420)	290,828
36 Elec Plant Acq Adj	-	-	-	-	-
37 Pensions	-	-	-	-	-
38 Prepayments	2,141,808	(2,141,808)	0	-	0
39 Fuel Stock	6,385,378	(6,385,378)	(0)	-	(0)
40 Material & Supplies	8,141,477	(8,141,477)	0	-	0
41 Working Capital	3,177,831	26,014,304	29,192,135	-	29,192,135
42 Weatherization	6,335	-	6,335	-	6,335
43 Misc Rate Base	-	-	-	-	-
44 Total Electric Plant:	1,896,675,035	33,021,335	1,929,696,370	20,236,135	1,949,932,505
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(726,809,784)	(48,947,570)	(775,757,354)	(4,575,696)	(780,333,050)
48 Accum Prov For Amort	(58,619,516)	(2,333,772)	(60,953,287)	(10,661)	(60,963,948)
49 Accum Def Income Tax	(277,770,357)	10,155,703	(267,614,654)	(184,142)	(267,798,797)
50 Unamortized ITC	(25,132)	-	(25,132)	-	(25,132)
51 Customer Adv For Const	18,999	(557,928)	(538,929)	-	(538,929)
52 Customer Service Deposits	-	(2,923,125)	(2,923,125)	-	(2,923,125)
53 Misc Rate Base Deductions	(20,349,796)	(106,895)	(20,456,691)	(33)	(20,456,725)
54					
55 Total Rate Base Deductions	(1,083,555,586)	(44,713,588)	(1,128,269,174)	(4,770,533)	(1,133,039,707)
56					
57 Total Rate Base:	813,119,449	(11,692,252)	801,427,196	15,465,602	816,892,798
58					
59 Return on Rate Base	7.62%		8.21%		7.47%
60 Return on Equity	9.79%	1.140%	10.93%	-1.43%	9.50%
61					
62 TAX CALCULATION:					
63 Operating Revenue	73,648,929	5,840,313	79,489,243	(3,804,824)	75,684,419
64 Other Deductions	-	-	-	-	-
65 Interest (AFUDC)	(1,325,411)	(556,116)	(1,881,527)	-	(1,881,527)
66 Interest	23,068,049	(2,597,920)	20,470,129	395,024	20,865,153
67 Schedule "M" Additions	79,532,893	(22,533)	79,510,360	399,656	79,910,016
68 Schedule "M" Deductions	77,543,880	(72,532)	77,471,348	1,083,557	78,554,905
69 Income Before Tax	53,895,304	9,044,350	62,939,653	(4,883,749)	58,055,904
70					
71 State Income Taxes	-	-	-	-	-
72 Taxable Income	53,895,304	9,044,350	62,939,653	(4,883,749)	58,055,904
73					
74 Federal Income Taxes + Other	13,137,955	2,532,418	15,670,373	579,043	16,249,415

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	6,430,146	26,035,008	(19,604,862)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	13,526,999	-	-	13,526,999	-	-	-
5 Other Operating Revenues	(852,748)	(852,748)	-	-	-	-	-
6 Total Operating Revenues	19,104,396	25,182,260	(19,604,862)	13,526,999	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(5,139,044)	-	88,373	(5,227,417)	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	48,434	-	48,434	-	-	-	-
12 Other Power Supply	18,231,830	-	148,017	18,083,814	-	-	-
13 Transmission	3,256,258	-	10,794	3,245,464	-	-	-
14 Distribution	(248,282)	-	(248,282)	-	-	-	-
15 Customer Accounting	(196,637)	-	(196,637)	-	-	-	-
16 Customer Service & Info	(40,691)	-	(40,691)	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	279,455	-	(114,453)	(4,218)	-	-	398,127
19 Total O&M Expenses	16,191,324	-	(304,446)	16,097,643	-	-	398,127
20 Depreciation	467,275	-	(422,144)	(353,507)	1,084,382	-	158,545
21 Amortization	111,969	-	-	-	111,969	-	-
22 Taxes Other Than Income	226,932	-	-	(37,440)	-	264,372	-
23 Income Taxes: Federal	3,111,461	7,051,029	(5,139,682)	(645,986)	(69,241)	2,335,619	(420,279)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(129,831)	20	-	(20,882)	(296,760)	(108,564)	296,354
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	71,406	(40)	30,185	-	-	-	41,262
28 Total Operating Expenses:	20,050,536	7,051,009	(5,836,087)	15,039,828	830,349	2,491,428	474,009
29							
30 Operating Rev For Return:	(946,140)	18,131,251	(13,768,775)	(1,512,829)	(830,349)	(2,491,428)	(474,009)
31							
32 Rate Base:							
33 Electric Plant In Service	47,423,922	-	-	(28,742,196)	-	-	76,166,117
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(3,512,092)	-	-	-	-	-	(3,512,092)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	(2,141,808)	-	-	-	-	-	(2,141,808)
39 Fuel Stock	(6,385,378)	-	-	-	-	-	(6,385,378)
40 Material & Supplies	(8,141,477)	-	-	-	-	-	(8,141,477)
41 Working Capital	26,014,304	-	-	-	-	-	26,014,304
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	53,257,470	-	-	(28,742,196)	-	-	81,999,666
45							
46 Deductions:							
47 Accum Prov For Deprec	(53,523,266)	-	-	20,921,568	(17,157,478)	-	(57,287,356)
48 Accum Prov For Amort	(2,344,433)	-	-	-	(2,344,433)	-	-
49 Accum Def Income Tax	9,971,560	11	-	2,069,284	582,056	7,526,672	(206,464)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	(557,928)	-	-	-	-	-	(557,928)
52 Customer Service Deposits	(2,923,125)	-	-	-	-	-	(2,923,125)
53 Miscellaneous Deductions	(106,929)	(33)	-	-	-	-	(106,895)
54							
55 Total Deductions:	(49,484,121)	(22)	-	22,990,852	(18,919,854)	7,526,672	(61,081,769)
56							
57 Total Rate Base:	3,773,350	(22)	-	(5,751,344)	(18,919,854)	7,526,672	20,917,897
58							
59							
60 Estimated ROE impact	-0.29%	4.31%	-3.27%	-0.26%	0.15%	-0.72%	-0.48%
61 Estimated Price Change	1,787,782	(26,396,151)	20,045,095	1,576,968	(848,700)	4,445,647	2,964,923
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	2,035,489	25,182,300	(18,908,457)	(2,179,697)	(1,196,350)	(264,372)	(597,934)
67 Other Deductions							
68 Interest (AFUDC)	(556,116)	-	(552,451)	-	-	(3,665)	-
69 Interest	(2,202,897)	-	-	-	-	(2,202,897)	-
70 Schedule "M" Additions	377,123	-	-	(52,188)	796,695	-	(367,383)
72 Schedule "M" Deductions	1,011,024	54	-	75,209	(152,367)	552,451	535,678
73 Income Before Tax	4,160,601	25,182,246	(18,356,006)	(2,307,094)	(247,289)	1,389,739	(1,500,995)
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	4,160,601	25,182,246	(18,356,006)	(2,307,094)	(247,289)	1,389,739	(1,500,995)
78							
79 Federal Income Taxes	3,111,461	7,051,029	(5,139,682)	(645,986)	(69,241)	2,335,619	(420,279)

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	6,430,146	26,035,008	(19,604,862)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(626,565)	(626,565)	-	-	-	-	-
6 Total Operating Revenues:	5,803,581	25,408,443	(19,604,862)	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(510,021)	-	49,257	(559,277)	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	26,996	-	26,996	-	-	-	-
12 Other Power Supply	416,643	-	124,492	292,151	-	-	-
13 Transmission	(6,231)	-	(6,231)	-	-	-	-
14 Distribution	(305,178)	-	(305,178)	-	-	-	-
15 Customer Accounting	(217,232)	-	(217,232)	-	-	-	-
16 Customer Service & Info	(43,864)	-	(43,864)	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	252,617	-	(141,292)	(4,218)	-	-	398,127
19 Total O&M Expenses	(386,269)	-	(513,052)	(271,344)	-	-	398,127
20 Depreciation	105,322	-	(422,144)	(353,507)	722,428	-	158,545
21 Amortization	74,267	-	-	-	74,267	-	-
22 Taxes Other Than Income	98,502	-	-	(37,440)	-	135,942	-
23 Income Taxes: Federal	2,532,418	7,114,364	(5,081,272)	149,770	(0)	535,694	(186,139)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(528,627)	-	-	(20,882)	(249,117)	(293,509)	34,880
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	71,446	-	30,185	-	-	-	41,262
28 Total Operating Expenses:	1,967,059	7,114,364	(5,986,284)	(533,403)	547,578	378,128	446,675
29							
30 Operating Rev For Return:	3,836,523	18,294,079	(13,618,579)	533,403	(547,578)	(378,128)	(446,675)
31							
32 Rate Base:							
33 Electric Plant In Service	27,085,366	-	-	(28,742,196)	-	-	55,827,562
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(3,409,672)	-	-	-	-	-	(3,409,672)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	(2,141,808)	-	-	-	-	-	(2,141,808)
39 Fuel Stock	(6,385,378)	-	-	-	-	-	(6,385,378)
40 Material & Supplies	(8,141,477)	-	-	-	-	-	(8,141,477)
41 Working Capital	26,014,304	-	-	-	-	-	26,014,304
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	33,021,335	-	-	(28,742,196)	-	-	61,763,531
45							
46 Deductions:							
47 Accum Prov For Deprec	(48,947,570)	-	-	20,921,568	(16,896,037)	-	(52,973,100)
48 Accum Prov For Amort	(2,333,772)	-	-	-	(2,333,772)	-	-
49 Accum Def Income Tax	10,155,703	-	-	2,069,284	249,117	7,838,169	(868)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	(557,928)	-	-	-	-	-	(557,928)
52 Customer Service Deposits	(2,923,125)	-	-	-	-	-	(2,923,125)
53 Miscellaneous Deductions	(106,895)	-	-	-	-	-	(106,895)
54							
55 Total Deductions:	(44,713,588)	-	-	22,990,852	(18,980,692)	7,838,169	(56,561,916)
56							
57 Total Rate Base:	(11,692,252)	-	-	(5,751,344)	(18,980,692)	7,838,169	5,201,614
58							
59							
60 Estimated ROE impact	1.14%	4.35%	-3.24%	0.23%	0.22%	-0.23%	-0.20%
61 Estimated Price Change	(6,856,897)	(26,633,201)	19,826,433	(1,402,012)	(1,266,986)	1,402,901	1,215,967
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	5,840,313	25,408,443	(18,699,851)	662,291	(796,695)	(135,942)	(597,934)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	(556,116)	-	(552,451)	-	-	(3,665)	-
69 Interest	(2,597,920)	-	-	-	-	(2,597,920)	-
70 Schedule "M" Additions	(22,533)	-	-	(52,188)	796,695	-	(767,039)
72 Schedule "M" Deductions	(72,532)	-	-	75,209	-	552,451	(700,192)
73 Income Before Tax	9,044,350	25,408,443	(18,147,400)	534,894	(0)	1,913,193	(664,781)
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	9,044,350	25,408,443	(18,147,400)	534,894	(0)	1,913,193	(664,781)
78							
79 Federal Income Taxes	2,532,418	7,114,364	(5,081,272)	149,770	(0)	535,694	(186,139)

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	13,526,999	-	-	13,526,999	-	-	-
5 Other Operating Revenues	(226,184)	(226,184)	-	-	-	-	-
6 Total Operating Revenues:	13,300,815	(226,184)	-	13,526,999	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(4,629,024)	-	39,116	(4,668,139)	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	21,438	-	21,438	-	-	-	-
12 Other Power Supply	17,815,188	-	23,525	17,791,662	-	-	-
13 Transmission	3,262,488	-	17,024	3,245,464	-	-	-
14 Distribution	56,896	-	56,896	-	-	-	-
15 Customer Accounting	20,595	-	20,595	-	-	-	-
16 Customer Service & Info	3,173	-	3,173	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	26,839	-	26,839	-	-	-	-
19 Total O&M Expenses	16,577,593	-	208,606	16,368,987	-	-	-
20 Depreciation	361,954	-	-	-	361,954	-	-
21 Amortization	37,702	-	-	-	37,702	-	-
22 Taxes Other Than Income	128,430	-	-	-	-	128,430	-
23 Income Taxes: Federal	579,043	(63,335)	(58,410)	(795,757)	(69,241)	1,799,925	(234,140)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	398,796	20	-	-	(47,643)	184,945	261,474
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(40)	(40)	-	-	-	-	-
28 Total Operating Expenses:	18,083,478	(63,355)	150,196	15,573,230	282,772	2,113,300	27,334
29							
30 Operating Rev For Return:	(4,782,663)	(162,828)	(150,196)	(2,046,232)	(282,772)	(2,113,300)	(27,334)
31							
32 Rate Base:							
33 Electric Plant In Service	20,338,555	-	-	-	-	-	20,338,555
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(102,420)	-	-	-	-	-	(102,420)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	20,236,135	-	-	-	-	-	20,236,135
45							
46 Deductions:							
47 Accum Prov For Deprec	(4,575,696)	-	-	-	(261,440)	-	(4,314,256)
48 Accum Prov For Amort	(10,661)	-	-	-	(10,661)	-	-
49 Accum Def Income Tax	(184,142)	11	-	-	332,940	(311,497)	(205,597)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(33)	(33)	-	-	-	-	-
54							
55 Total Deductions:	(4,770,533)	(22)	-	-	60,838	(311,497)	(4,519,852)
56							
57 Total Rate Base:	15,465,602	(22)	-	-	60,838	(311,497)	15,716,283
58							
59							
60 Estimated ROE impact	-1.43%	-0.04%	-0.04%	-0.49%	-0.07%	-0.50%	-0.31%
61 Estimated Price Change	8,644,678	237,049	218,662	2,978,980	418,286	3,042,745	1,748,956
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(3,804,824)	(226,144)	(208,606)	(2,841,988)	(399,656)	(128,430)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	395,024	-	-	-	-	395,024	-
70 Schedule "M" Additions	399,656	-	-	-	-	-	399,656
72 Schedule "M" Deductions	1,083,557	54	-	-	(152,367)	-	1,235,870
73 Income Before Tax	(4,883,749)	(226,197)	(208,606)	(2,841,988)	(247,289)	(523,454)	(836,214)
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	(4,883,749)	(226,197)	(208,606)	(2,841,988)	(247,289)	(523,454)	(836,214)
78							
79 Federal Income Taxes	579,043	(63,335)	(58,410)	(795,757)	(69,241)	1,799,925	(234,140)

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - West Control Area
Twelve Months Ended June 2018

	(1) Unadjusted Results	(2) Restating Adjustments ⁽¹⁾	(3) Total Restated Results for Decoupling ⁽²⁾	(4) Temp. Normalizing Adjustments	(5) Total Annualized Actual Results ⁽³⁾	(4) Pro Forma Adjustments	(5) Total Normalized Results
1 Operating Revenues:							
2 General Business Revenues	322,739,180	4,565,010	327,304,190	1,865,136	329,169,326	-	329,169,326
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	11,955,213	-	11,955,213	-	11,955,213	13,526,999	25,482,211
5 Other Operating Revenues	11,253,945	(626,565)	10,627,381	-	10,627,381	(226,184)	10,401,197
6 Total Operating Revenues	345,948,338	3,938,445	349,886,783	1,865,136	351,751,919	13,300,815	365,052,734
7							
8 Operating Expenses:							
9 Steam Production	68,889,613	(510,021)	68,379,592	-	68,379,592	(4,629,024)	63,750,569
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	6,679,911	26,996	6,706,907	-	6,706,907	21,438	6,728,345
12 Other Power Supply	62,814,245	124,492	62,938,737	292,151	63,230,888	17,815,188	81,046,076
13 Transmission	31,208,825	(6,231)	31,202,594	-	31,202,594	3,262,488	34,465,082
14 Distribution	11,111,506	(305,178)	10,806,329	-	10,806,329	56,896	10,863,225
15 Customer Accounting	6,276,551	(217,232)	6,059,319	-	6,059,319	20,595	6,079,914
16 Customer Service & Info	696,285	(43,864)	652,421	-	652,421	3,173	655,595
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	8,051,866	252,617	8,304,483	-	8,304,483	26,839	8,331,321
19 Total O&M Expenses	195,728,803	(678,420)	195,050,382	292,151	195,342,534	16,577,593	211,920,127
20 Depreciation	48,623,989	105,322	48,729,311	-	48,729,311	361,954	49,091,265
21 Amortization	5,041,497	74,267	5,115,764	-	5,115,764	37,702	5,153,466
22 Taxes Other Than Income	22,935,075	98,502	23,033,577	-	23,033,577	128,430	23,162,007
23 Income Taxes - Federal	13,137,955	2,091,982	15,229,937	440,436	15,670,373	579,043	16,249,415
24 Income Taxes - State	-	-	-	-	-	-	-
25 Income Taxes - Def Net	(1,454,377)	(528,627)	(1,983,004)	-	(1,983,004)	398,796	(1,584,208)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(29,955)	71,446	41,491	-	41,491	(40)	41,451
28 Total Operating Expenses:	283,982,987	1,234,471	285,217,458	732,587	285,950,045	18,083,478	304,033,523
29							
30 Operating Rev For Return:	61,965,351	2,703,973	64,669,325	1,132,549	65,801,874	(4,782,663)	61,019,211
31							
32 Rate Base:							
33 Electric Plant In Service	1,872,982,848	27,085,366	1,900,068,215	-	1,900,068,215	20,338,555	1,920,406,770
34 Plant Held for Future Use	36,437	-	36,437	-	36,437	-	36,437
35 Misc Deferred Debits	3,802,920	(3,409,672)	393,248	-	393,248	(102,420)	290,828
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	2,141,808	(2,141,808)	0	-	0	-	0
39 Fuel Stock	6,385,378	(6,385,378)	(0)	-	(0)	-	(0)
40 Material & Supplies	8,141,477	(8,141,477)	0	-	0	-	0
41 Working Capital	3,177,831	26,014,304	29,192,135	-	29,192,135	-	29,192,135
42 Weatherization	6,335	-	6,335	-	6,335	-	6,335
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	1,896,675,035	33,021,335	1,929,696,370	-	1,929,696,370	20,236,135	1,949,932,505
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(726,809,784)	(48,947,570)	(775,757,354)	-	(775,757,354)	(4,575,696)	(780,333,050)
48 Accum Prov For Amort	(58,619,516)	(2,333,772)	(60,953,287)	-	(60,953,287)	(10,661)	(60,963,948)
49 Accum Def Income Tax	(277,770,357)	10,155,703	(267,614,654)	-	(267,614,654)	(184,142)	(267,798,797)
50 Unamortized ITC	(25,132)	-	(25,132)	-	(25,132)	-	(25,132)
51 Customer Adv For Const	18,999	(557,928)	(538,929)	-	(538,929)	-	(538,929)
52 Customer Service Deposits	-	(2,923,125)	(2,923,125)	-	(2,923,125)	-	(2,923,125)
53 Misc Rate Base Deductions	(20,349,796)	(106,895)	(20,456,691)	-	(20,456,691)	(33)	(20,456,725)
54							
55 Total Rate Base Deductions	(1,083,555,586)	(44,713,588)	(1,128,269,174)	-	(1,128,269,174)	(4,770,533)	(1,133,039,707)
56							
57 Total Rate Base:	813,119,449	(11,692,252)	801,427,196	-	801,427,196	15,465,602	816,892,798
58							
59 Return on Rate Base	7.62%		8.07%		8.21%		7.47%
60 Return on Equity	9.79%	0.867%	10.66%	0.27%	10.93%	-1.43%	9.50%
61							
62 TAX CALCULATION:							
63 Operating Revenue	73,648,929	4,267,329	77,916,258	1,572,985	79,489,243	(3,804,824)	75,684,419
64 Other Deductions							
65 Interest (AFUDC)	(1,325,411)	(556,116)	(1,881,527)	-	(1,881,527)	-	(1,881,527)
66 Interest	23,068,049	(2,597,920)	20,470,129	-	20,470,129	395,024	20,865,153
67 Schedule "M" Additions	79,532,893	(22,533)	79,510,360	-	79,510,360	399,656	79,910,016
68 Schedule "M" Deductions	77,543,880	(72,532)	77,471,348	-	77,471,348	1,083,557	78,554,905
69 Income Before Tax	53,895,304	7,471,365	61,366,668	1,572,985	62,939,653	(4,883,749)	58,055,904
70							
71 State Income Taxes	-	-	-	-	-	-	-
72 Taxable Income	53,895,304	7,471,365	61,366,668	1,572,985	62,939,653	(4,883,749)	58,055,904
73							
74 Federal Income Taxes + Other	13,137,955	2,091,982	15,229,937	440,436	15,670,373	579,043	16,249,415

(1) Restating adjustments in Column (2) exclude temperature normalizing adjustments.

(2) ROE calculated in Column (3) is for the purpose of the Decoupling Mechanism earnings test.

(3) Column (5) reflects fully restated actual earnings.

2. RESULTS OF OPERATIONS

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	JUNE 2018
FILE:	WA JAM June 2018 Result
PREPARED BY:	Revenue Requirement Department
DATE:	October 23, 2018
TIME:	9:00:03 AM
TYPE OF AVG:	AVERAGE-OF-MONTHLY-AVERAGES
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	28.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.456
FEDERAL/STATE COMBINED RATE	28.000%

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	48.24%	5.29%	2.55%
PREFERRED	0.02%	6.75%	0.00%
COMMON	51.74%	9.50%	4.92%
	<u>100.00%</u>		<u>7.47%</u>

OTHER INFORMATION

Notes:
- Total Company results only include West Control Area net power costs.
- The overall rate of return above has been rounded to two decimals.
- All components of the capital structure in the table above are consistent with Order 12 in UE-152253 issued 9-1-2016.
- Due to the Tax Cuts and Jobs Act which was effective January 1, 2018, June 2018 Results includes a blended federal tax rate of 28%. The blended federal tax rate consists of a 50-50 split of 35% for July through December 2017 and 21% for January through June 2018.

JUNE 2018 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:		Ref	UNADJUSTED RESULTS			WASHINGTON	
			TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	4,673,972,720	4,351,233,540	322,739,180	6,430,146	329,169,326
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	67,333,465	55,378,252	11,955,213	13,526,999	25,482,211
5	Other Operating Revenues	2.4	180,792,946	169,539,001	11,253,945	(852,748)	10,401,197
6	Total Operating Revenues	2.4	4,922,099,130	4,576,150,793	345,948,338	19,104,396	365,052,734
7							
8	Operating Expenses:						
9	Steam Production	2.6	571,049,629	502,160,016	68,889,613	(5,139,044)	63,750,569
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.9	40,814,067	34,134,156	6,679,911	48,434	6,728,345
12	Other Power Supply	2.10	287,918,810	225,104,564	62,814,245	18,231,830	81,046,076
13	Transmission	2.12	185,020,338	153,811,513	31,208,825	3,256,258	34,465,082
14	Distribution	2.13	191,548,455	180,436,948	11,111,506	(248,282)	10,863,225
15	Customer Accounts	2.14	84,269,485	77,992,934	6,276,551	(196,637)	6,079,914
16	Customer Service	2.14	93,668,332	92,972,046	696,285	(40,691)	655,595
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	121,279,117	113,227,251	8,051,866	279,455	8,331,321
19							
20	Total O & M Expenses	2.16	1,575,568,232	1,379,839,430	195,728,803	16,191,324	211,920,127
21							
22	Depreciation	2.18	707,996,944	659,372,954	48,623,989	467,275	49,091,265
23	Amortization Expense	2.19	50,034,325	44,992,828	5,041,497	111,969	5,153,466
24	Taxes Other Than Income	2.19	199,602,613	176,667,537	22,935,075	226,932	23,162,007
25	Income Taxes - Federal	2.22	537,857,467	524,719,512	13,137,955	3,111,461	16,249,415
26	Income Taxes - State	2.22	90,268,483	90,268,483	0	0	-
27	Income Taxes - Def Net	2.21	(20,362,058)	(18,907,681)	(1,454,377)	(129,831)	(1,584,208)
28	Investment Tax Credit Adj.	2.20	(3,461,979)	(3,461,979)	0	0	0
29	Misc Revenue & Expense	2.4	(384,164)	(354,209)	(29,955)	71,406	41,451
30							
31	Total Operating Expenses	2.22	3,137,119,863	2,853,136,876	283,982,987	20,050,536	304,033,523
32							
33	Operating Revenue for Return		1,784,979,267	1,723,013,916	61,965,351	(946,140)	61,019,211
34							
35	Rate Base:						
36	Electric Plant in Service	2.32	27,330,000,449	25,457,017,601	1,872,982,848	47,423,922	1,920,406,770
37	Plant Held for Future Use	2.33	24,815,787	24,779,350	36,437	0	36,437
38	Misc Deferred Debits	2.35	344,748,830	340,945,910	3,802,920	(3,512,092)	290,828
39	Elec Plant Acq Adj	2.33	32,906,387	32,906,387	0	0	0
40	Pensions	2.33	0	0	0	0	0
41	Prepayments	2.35	62,464,512	60,322,704	2,141,808	(2,141,808)	0
42	Fuel Stock	2.34	202,464,376	196,078,998	6,385,378	(6,385,378)	(0)
43	Material & Supplies	2.34	236,587,333	228,445,856	8,141,477	(8,141,477)	0
44	Working Capital	2.35	32,479,319	29,301,488	3,177,831	26,014,304	29,192,135
45	Weatherization Loans	2.34	(720,807)	(727,141)	6,335	0	6,335
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		28,265,746,187	26,369,071,152	1,896,675,035	53,257,470	1,949,932,505
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(9,353,564,541)	(8,626,754,757)	(726,809,784)	(53,523,266)	(780,333,050)
52	Accum Prov For Amort	2.41	(565,157,355)	(506,537,839)	(58,619,516)	(2,344,433)	(60,963,948)
53	Accum Def Income Taxes	2.37	(4,527,747,085)	(4,249,976,728)	(277,770,357)	9,971,560	(267,798,797)
54	Unamortized ITC	2.37	(336,754)	(311,622)	(25,132)	0	(25,132)
55	Customer Adv for Const	2.36	(37,468,639)	(37,487,638)	18,999	(557,928)	(538,929)
56	Customer Service Deposits	2.36	0	0	0	(2,923,125)	(2,923,125)
57	Misc. Rate Base Deductions	2.36	(258,808,497)	(238,458,701)	(20,349,796)	(106,929)	(20,456,725)
58							
59	Total Rate Base Deductions		(14,743,082,871)	(13,659,527,285)	(1,083,555,586)	(49,484,121)	(1,133,039,707)
60							
61	Total Rate Base		13,522,663,316	12,709,543,867	813,119,449	3,773,350	816,892,798
62							
63	Return on Rate Base				7.62%		7.47%
64							
65	Return on Equity				9.79%		9.50%
66	Net Power Costs		484,014,481		110,093,031		113,227,170
67	100 Basis Points in Equity:						
68	Revenue Requirement Impact				5,843,167		5,870,282
69	Rate Base Decrease				(51,696,130)		(52,918,058)

JUNE 2018 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
219	421	(Gain) / Loss on Sale of Utility Plant						
220		S		56,462	56,219	243	-	243
221		DGP		-	-	-	-	-
222		CAEE		-	-	-	-	-
223		CN		-	-	-	-	-
224		SO		(440,444)	(410,260)	(30,185)	30,185	-
225		CAGW		-	-	-	-	-
226		CAGE		-	-	-	-	-
227		SG		-	-	-	-	-
228			B1	(383,982)	(354,041)	(29,942)	30,185	243
229								
230		Total Miscellaneous Revenues		(384,164)	(354,209)	(29,955)	30,145	189
231		Miscellaneous Expenses						
232	4311	Interest on Customer Deposits						
233		S		-	-	-	41,262	41,262
234				-	-	-	41,262	41,262
235		Total Miscellaneous Expenses		-	-	-	41,262	41,262
236								
237		Net Misc Revenue and Expense		(384,164)	(354,209)	(29,955)	71,406	41,451
238								
239	500	Operation Supervision & Engineering						
240		SG		43,194	39,654	3,540	51	3,591
241		CAGW		43,869	33,999	9,871	(3,036)	6,834
242		CAGE		2,861,751	2,861,751	-	-	-
243		JBG		14,097,604	10,925,639	3,171,965	18,903	3,190,867
244		CAGE		-	-	-	-	-
245			B2	17,046,418	13,861,043	3,185,375	15,917	3,201,292
246								
247	501	Fuel Related						
248		SE		3,739	3,455	285	-	285
249		S		(840,246)	(840,246)	-	-	-
250		SE		-	-	-	-	-
251		CAGW		1,583,663	1,227,338	356,325	(109,609)	246,716
252		CAGE		-	-	-	-	-
253		CAEW		-	-	-	-	-
254		CAEE		51,342,722	51,342,722	-	-	-
255		JBE		1,916,038	1,478,884	437,154	-	437,154
256		CAEE		-	-	-	-	-
257		JBG		-	-	-	-	-
258			B2	54,005,916	53,212,153	793,763	(109,609)	684,154
259								
260	501NPC	Fuel Related						
261		S		-	-	-	-	-
262		SE		-	-	-	-	-
263		SE		-	-	-	-	-
264		SE		-	-	-	-	-
265		CAGW		-	-	-	-	-
266		CAGE		-	-	-	-	-
267		CAEW		235,430,113	181,715,556	53,714,557	(4,668,139)	49,046,418
268		CAEE		-	-	-	-	-
269		JBE		-	-	-	-	-
270		CAEE		-	-	-	-	-
271		JBG		-	-	-	-	-
272			B2	235,430,113	181,715,556	53,714,557	(4,668,139)	49,046,418
273								
274		Total Fuel Related		289,436,029	234,927,709	54,508,320	(4,777,748)	49,730,572
275								
276	502	Steam Expenses						
277		SG		-	-	-	-	-
278		CAGW		1,036,700	803,443	233,258	(71,752)	161,505
279		CAGE		64,417,144	64,417,144	-	-	-
280		JBG		18,048,095	13,987,269	4,060,826	-	4,060,826
281		CAGE		-	-	-	-	-
282			B2	83,501,939	79,207,855	4,294,084	(71,752)	4,222,331
283								
284	503	Steam From Other Sources						
285		SE		-	-	-	-	-
286		CAEW		-	-	-	-	-
287		CAEE		-	-	-	-	-
288			B2	-	-	-	-	-
289								
290	503NPC	Steam From Other Sources-NPC						
291		SE		-	-	-	-	-
292		CAEW		-	-	-	-	-
293		CAEE	B2	-	-	-	-	-
294				-	-	-	-	-

JUNE 2018 West Control Area AVERAGE-OF-MONTHLY-AVERAGES			UNADJUSTED RESULTS			WASHINGTON		
FERC ACCT	DESCRIP	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
295								
296	505	Electric Expenses						
297		SG		-	-	-	-	-
298		CAGW		81,438	63,114	18,324	(5,637)	12,687
299		CAGE		1,427,894	1,427,894	-	-	-
300		JBG		-	-	-	-	-
301		CAGE		-	-	-	-	-
302			B2	1,509,332	1,491,009	18,324	(5,637)	12,687
303								
304	506	Misc. Steam Expense						
305		SG		-	-	-	-	-
306		SE		-	-	-	-	-
307		CAGW		1,384,081	1,072,662	311,418	(95,795)	215,623
308		CAGE		32,358,039	32,358,039	-	-	-
309		JBG		(23,043,953)	(17,859,058)	(5,184,895)	-	(5,184,895)
310		CAGE		-	-	-	-	-
311			B2	10,698,166	15,571,643	(4,873,477)	(95,795)	(4,969,272)
312								
313	507	Rents						
314		SG		-	-	-	-	-
315		CAGW		25,249	19,568	5,681	(1,748)	3,934
316		CAGE		161,439	161,439	-	-	-
317		JBG		362,386	280,849	81,537	-	81,537
318		CAGE		-	-	-	-	-
319			B2	549,075	461,857	87,218	(1,748)	85,471
320								
321	510	Maint Supervision & Engineering						
322		SG		-	-	-	-	-
323		CAGW		180,544	139,921	40,622	(12,496)	28,127
324		CAGE		6,624,184	6,624,184	-	-	-
325		JBG		810,755	628,335	182,420	-	182,420
326		CAGE		-	-	-	-	-
327			B2	7,615,483	7,392,440	223,042	(12,496)	210,547
328								
329								
330								
331	511	Maintenance of Structures						
332		SG		-	-	-	-	-
333		CAGW		332,394	257,605	74,789	(23,006)	51,783
334		CAGE		17,381,009	17,381,009	-	-	-
335		JBG		10,765,052	8,342,913	2,422,140	-	2,422,140
336		CAGE		-	-	-	-	-
337			B2	28,478,455	25,981,527	2,496,928	(23,006)	2,473,922
338								
339	512	Maintenance of Boiler Plant						
340		SG		-	-	-	-	-
341		CAGW		2,370,285	1,836,970	533,315	(169,350)	363,965
342		CAGE		57,674,977	57,674,977	-	-	-
343		JBG		23,955,329	18,565,373	5,389,955	69,419	5,459,375
344		CAGE		-	-	-	-	-
345			B2	84,000,590	78,077,320	5,923,270	(99,930)	5,823,340
346								
347	513	Maintenance of Electric Plant						
348		SG		-	-	-	-	-
349		CAGW		630,684	488,780	141,904	(43,651)	98,253
350		CAGE		27,147,381	27,147,381	-	-	-
351		JBG		10,223,942	7,923,552	2,300,389	-	2,300,389
352		CAGE		-	-	-	-	-
353			B2	38,002,006	35,559,712	2,442,293	(43,651)	2,398,642
354								
355	514	Maintenance of Misc. Steam Plant						
356		SG		-	-	-	-	-
357		CAGW		335,169	259,756	75,413	(23,198)	52,215
358		CAGE		7,615,538	7,615,538	-	-	-
359		JBG		2,261,429	1,752,607	508,822	-	508,822
360		CAGE		-	-	-	-	-
361			B2	10,212,136	9,627,901	584,235	(23,198)	561,037
362								
363		Total Steam Power Generation	B2	571,049,629	502,160,016	68,889,613	(5,139,044)	63,750,569
364	517	Operation Super & Engineering						
365		SG		-	-	-	-	-
366				-	-	-	-	-
367				-	-	-	-	-
368	518	Nuclear Fuel Expense						
369		SE		-	-	-	-	-
370				-	-	-	-	-
371				-	-	-	-	-

JUNE 2018 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
521	547NPC	Fuel-NPC							
522		SE		-	-	-	-	-	
523		CAEW		72,286,546	55,794,009	16,492,537	3,845,304	20,337,841	
524		CAEE		-	-	-	-	-	
525		SSECT		-	-	-	-	-	
526			B2	72,286,546	55,794,009	16,492,537	3,845,304	20,337,841	
527									
528	548	Generation Expense							
529		SG		-	-	-	2,144	2,144	
530		CAGW		8,590,443	6,657,591	1,932,852	7,858	1,940,710	
531		CAGE		8,135,865	8,135,865	-	-	-	
532		S		-	-	-	-	-	
533			B2	16,726,307	14,793,455	1,932,852	10,002	1,942,854	
534									
535	549	Miscellaneous Other							
536		S		84,550	84,550	-	-	-	
537		SG		1,369,678	1,257,419	112,259	-	112,259	
538		CAGW		1,633,605	1,266,044	367,562	-	367,562	
539		CAGE		2,124,295	2,124,295	-	-	-	
540		CAGE		-	-	-	-	-	
541			B2	5,212,128	4,732,307	479,821	-	479,821	
542									
543									
544									
545									
546	550	Rents							
547		S		725,383	725,383	-	-	-	
548		SG		39,084	35,880	3,203	-	3,203	
549		CAGW		1,953,807	1,514,200	439,607	-	439,607	
550		CAGE		1,757,696	1,757,696	-	-	-	
551		CAGE		-	-	-	-	-	
552			B2	4,475,969	4,033,159	442,810	-	442,810	
553									
554	551	Maint Supervision & Engineering							
555		SG		-	-	-	-	-	
556		CAGW		-	-	-	-	-	
557		CAGE		-	-	-	-	-	
558			B2	-	-	-	-	-	
559									
560	552	Maintenance of Structures							
561		SG		-	-	-	-	-	
562		CAGW		53,188	41,221	11,967	-	11,967	
563		CAGE		4,425,410	4,425,410	-	-	-	
564		CAGE		-	-	-	-	-	
565			B2	4,478,598	4,466,630	11,967	-	11,967	
566									
567	553	Maint of Generation & Electric Plant							
568		SG		-	-	-	-	-	
569		CAGW		6,087,062	4,717,472	1,369,591	116,458	1,486,049	
570		CAGE		12,083,843	12,083,843	-	-	-	
571		CAGE		-	-	-	-	-	
572			B2	18,170,906	16,801,315	1,369,591	116,458	1,486,049	
573									
574	554	Maintenance of Misc. Other							
575		SG		-	-	-	-	-	
576		CAGW		697,201	540,330	156,870	-	156,870	
577		CAGE		927,433	927,433	-	-	-	
578		CAGE		-	-	-	-	-	
579			B2	1,624,634	1,467,764	156,870	-	156,870	
580									
581	Total Other Power Generation			B2	123,289,648	102,372,859	20,916,790	3,971,765	24,888,554
582									
583									
584	555	Purchased Power							
585		S		3,634,734	(8,848,555)	12,483,289	-	12,483,289	
586		CAEW		-	-	-	-	-	
587		CAGW		-	-	-	-	-	
588				3,634,734	(8,848,555)	12,483,289	-	12,483,289	

**JUNE 2018 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES**

FERC ACCT	DESCRIP	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
589	555NPC	Purchased Power-NPC						
590		SG		-	-	-	-	-
591		SE		-	-	-	-	-
592		CAGW		-	-	-	-	-
593		CAGW		110,944,823	85,982,209	24,962,614	14,704,313	39,666,927
594		CAGE		-	-	-	-	-
595		CAEW		4,177,183	3,224,138	953,045	(448,855)	504,190
596		CAEE		-	-	-	-	-
597		DGP		-	-	-	-	-
598		S		265,424	-	265,424	(16,949)	248,476
599				115,387,429	89,206,346	26,181,083	14,238,509	40,419,592
600								
601		Total Purchased Power	B2	119,022,163	80,357,791	38,664,372	14,238,509	52,902,882
602								
603	556	System Control & Load Dispatch						
604		SG		1,475,695	1,354,747	120,948	-	120,948
605		CAGW		-	-	-	-	-
606		CAGE		-	-	-	-	-
607								
608			B2	1,475,695	1,354,747	120,948	-	120,948
609								
610								
611								
612	557	Other Expenses						
613		S		4,716,071	4,716,071	-	-	-
614		SG		26,101,026	23,961,777	2,139,249	(22,576)	2,116,673
615		SGCT		-	-	-	-	-
616		SO		-	-	-	4,793	4,793
617		CAEE		-	-	-	-	-
618		TROJP		-	-	-	-	-
619		CAGW		163,117	126,415	36,701	39,339	76,041
620		CAGE		8,990,401	8,990,401	-	-	-
621		JBG		4,151,470	3,217,388	934,082	-	934,082
622		CAEW		-	-	-	-	-
623		JBE		9,218	7,115	2,103	-	2,103
624			B2	44,131,303	41,019,168	3,112,135	21,556	3,133,692
625								
626								
627		Total Other Power Supply	B2	164,629,162	122,731,706	41,897,456	14,260,066	56,157,522
628								
629		TOTAL PRODUCTION EXPENSE	B2	899,782,506	761,398,736	138,383,770	13,141,220	151,524,990
630								
631								
632		Summary of Production Expense by Factor						
633		S		8,585,917	(4,162,797)	12,748,713	(16,949)	12,731,765
634		SG		29,028,677	26,649,477	2,379,200	(20,381)	2,358,819
635		SE		3,739	3,455	285	-	285
636		JBG		61,632,108	47,764,868	13,867,240	88,322	13,955,562
637		TROJP		-	-	-	-	-
638		JBE		1,925,256	1,485,999	439,257	-	439,257
639		DGP		-	-	-	-	-
640		DEU		-	-	-	-	-
641		DEP		-	-	-	-	-
642		CAGW		167,950,632	130,161,696	37,788,936	14,357,126	52,146,061
643		CAGE		267,419,613	267,419,613	-	-	-
644		CAEW		311,893,841	240,733,703	71,160,139	(1,271,690)	69,888,448
645		CAEE		51,342,722	51,342,722	-	-	-
646		SNPPS		-	-	-	-	-
647		SNPPO		-	-	-	-	-
648		DGU		-	-	-	-	-
649		MC		-	-	-	-	-
650		SSGCT		-	-	-	-	-
651		SSECT		-	-	-	-	-
652		SSGC		-	-	-	-	-
653		SSGCH		-	-	-	-	-
654		SSECH		-	-	-	-	-
655		Total Production Expense by Factor	B2	899,782,506	761,398,736	138,383,770	13,136,427	151,520,197

**JUNE 2018 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES**

FERC ACCT	DESCRIP	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
656	560	Operation Supervision & Engineering						
657		SG		5,457,300	5,010,018	447,282	17,654	464,936
658		JBG		-	-	-	221	221
659		CAGW		242,965	188,298	54,667	2,996	57,664
660		CAGE		121,421	121,421	-	-	-
661			B2	5,821,687	5,319,737	501,949	20,871	522,821
662								
663	561	Load Dispatching						
664		SG		17,715,539	16,263,567	1,451,972	-	1,451,972
665		CAGW		313,866	243,246	70,620	-	70,620
666		CAGE		1,908,855	1,908,855	-	-	-
667			B2	19,938,260	18,415,669	1,522,592	-	1,522,592
668	562	Station Expense						
669		SG		15,735	14,446	1,290	-	1,290
670		JBG		77,793	60,290	17,503	-	17,503
671		CAGW		628,333	486,958	141,375	-	141,375
672		CAGE		2,276,058	2,276,058	-	-	-
673			B2	2,997,919	2,837,751	160,168	-	160,168
674								
675	563	Overhead Line Expense						
676		SG		-	-	-	-	-
677		CAGW		198,469	153,813	44,656	-	44,656
678		CAGE		478,436	478,436	-	-	-
679			B2	676,905	632,250	44,656	-	44,656
680								
681	564	Underground Line Expense						
682		SG		-	-	-	-	-
683		CAGW		-	-	-	-	-
684		CAGE		-	-	-	-	-
685			B2	-	-	-	-	-
686								
687	565	Transmission of Electricity by Others						
688		SG		-	-	-	-	-
689		SE		-	-	-	-	-
690		CAGW		-	-	-	-	-
691		CAGE		-	-	-	-	-
692		CAEW		-	-	-	-	-
693		CAEE		-	-	-	-	-
694			B2	-	-	-	-	-
695								
696	565NPC	Transmission of Electricity by Others-NPC						
697		SG		-	-	-	-	-
698		SE		-	-	-	-	-
699		CAGW		114,044,610	88,384,543	25,660,067	2,743,421	28,403,488
700		CAGE		-	-	-	-	-
701		CAEW		-	-	-	502,043	502,043
702		CAEE		-	-	-	-	-
703				114,044,610	88,384,543	25,660,067	3,245,464	28,905,531
704								
705		Total Transmission of Electricity by Other		114,044,610	88,384,543	25,660,067	3,245,464	28,905,531
706								
707	566	Misc. Transmission Expense						
708		SG		2,473,875	2,271,115	202,760	-	202,760
709		CAGW		(225,733)	(174,943)	(50,790)	72,649	21,859
710		CAGE		264,352	264,352	-	-	-
711		S		-	-	-	-	-
712			B2	2,512,493	2,360,524	151,970	72,649	224,619
713								
714	567	Rents - Transmission						
715		SG		-	-	-	-	-
716		JBG		-	-	-	-	-
717		CAGW		1,022,574	792,495	230,079	-	230,079
718		CAGE		1,251,365	1,251,365	-	-	-
719			B2	2,273,939	2,043,860	230,079	-	230,079
720								
721	568	Maint Supervision & Engineering						
722		SG		503,357	462,101	41,255	-	41,255
723		CAGW		214,027	165,871	48,156	-	48,156
724		CAGE		512,858	512,858	-	-	-
725			B2	1,230,242	1,140,830	89,411	-	89,411
726								
727	569	Maintenance of Structures						
728		SG		5,725,743	5,256,459	469,284	-	469,284
729		CAGW		413,232	320,255	92,977	-	92,977
730		CAGE		121,154	121,154	-	-	-
731			B2	6,260,130	5,697,869	562,261	-	562,261

JUNE 2018 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
882	903	Customer Receipts & Collections						
883		S		7,810,867	7,162,971	647,896	13,641	661,538
884		CN		41,818,805	38,887,280	2,931,525	32,605	2,964,130
885			B2	49,629,673	46,050,251	3,579,421	46,247	3,625,668
886								
887	904	Uncollectible Accounts						
888		S		12,391,009	10,582,455	1,808,555	(242,884)	1,565,671
889		SG		-	-	-	-	-
890		CN		29,741	27,656	2,085	-	2,085
891			B2	12,420,751	10,610,111	1,810,640	(242,884)	1,567,756
892								
893	905	Misc. Customer Accounts Expense						
894		S		265	265	-	-	-
895		CN		10,572	9,831	741	-	741
896			B2	10,837	10,096	741	-	741
897								
898		TOTAL CUSTOMER ACCOUNTS EXP	B2	84,269,485	77,992,934	6,276,551	(196,637)	6,079,914
899								
900		Summary of Customer Accts Exp by Factor						
901		S		39,083,271	35,974,303	3,108,968	(229,242)	2,879,726
902		CN		45,186,214	42,018,632	3,167,582	32,605	3,200,188
903		SG		-	-	-	-	-
904		Total Customer Accounts Expense by Factor	B2	84,269,485	77,992,934	6,276,551	(196,637)	6,079,914
905								
906	907	Supervision						
907		S		-	-	-	-	-
908		CN		259,652	241,450	18,202	-	18,202
909			B2	259,652	241,450	18,202	-	18,202
910								
911	908	Customer Assistance						
912		S		87,592,776	87,288,252	304,524	4,514	309,037
913		CN		1,524,020	1,417,185	106,835	2,635	109,469
914			B2	89,116,796	88,705,438	411,359	7,148	418,507
915								
916	909	Informational & Instructional Adv						
917		S		1,696,700	1,611,899	84,801	11,207	96,008
918		CN		2,565,922	2,386,049	179,873	(63,935)	115,938
919		CAGW		-	-	-	4,889	4,889
920		CAGE		-	-	-	-	-
921			B2	4,262,622	3,997,949	264,674	(47,839)	216,835
922								
923	910	Misc. Customer Service						
924		S		-	-	-	-	-
925		CN		29,262	27,210	2,051	-	2,051
926								
927			B2	29,262	27,210	2,051	-	2,051
928								
929		TOTAL CUSTOMER SERVICE EXPENSE	B2	93,668,332	92,972,046	696,285	(40,691)	655,595
930								
931								
932		Summary of Customer Service Exp by Factor						
933		S		89,289,477	88,900,152	389,325	15,721	405,046
934		CN		4,378,855	4,071,895	306,961	(61,301)	245,660
935		CAGW		-	-	-	4,889	4,889
936		CAGE		-	-	-	-	-
937								
938		Total Customer Service Expense by Factor	B2	93,668,332	92,972,046	696,285	(40,691)	655,595
939								
940								
941	911	Supervision						
942		S		-	-	-	-	-
943		CN		-	-	-	-	-
944				-	-	-	-	-
945								
946	912	Demonstration & Selling Expense						
947		S		-	-	-	-	-
948		CN		-	-	-	-	-
949				-	-	-	-	-
950								
951	913	Advertising Expense						
952		S		-	-	-	-	-
953		CN		-	-	-	-	-
954				-	-	-	-	-
955				-	-	-	-	-

**JUNE 2018 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES**

FERC ACCT	DESCRIP	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1163	Summary of Depreciation Expense by Factor							
1164	S			166,393,650	151,429,540	14,964,110	302,738	15,266,848
1165	DGP			-	-	-	-	-
1166	DGU			-	-	-	-	-
1167	SG			33,691	30,930	2,761	13	2,774
1168	SO			14,134,251	13,165,601	968,650	37,202	1,005,852
1169	CN			1,137,330	1,057,603	79,728	(1,063)	78,664
1170	SE			-	-	-	-	-
1171	CAGW			104,143,797	80,711,416	23,432,381	(14,902)	23,417,480
1172	CAGE			381,268,989	381,268,989	-	-	-
1173	CAEW			-	-	-	-	-
1174	CAEE			101,464	101,464	-	-	-
1175	JBG			40,783,772	31,607,413	9,176,359	143,287	9,319,646
1176	JBE			-	-	-	-	-
1177	Total Depreciation Expense By Factor		B3	<u>707,996,944</u>	<u>659,372,954</u>	<u>48,623,989</u>	<u>467,275</u>	<u>49,091,265</u>
1178								
1179	404GP	Amort of LT Plant - Capital Lease Gen						
1180		S		642,551	562,401	80,150	-	80,150
1181		SG		-	-	-	-	-
1182		SO		411,771	383,551	28,220	-	28,220
1183		DGU		-	-	-	-	-
1184		CN		-	-	-	-	-
1185		CAGW		-	-	-	-	-
1186		CAGE		-	-	-	-	-
1187		DGP		-	-	-	-	-
1188			B4	<u>1,054,322</u>	<u>945,953</u>	<u>108,369</u>	<u>-</u>	<u>108,369</u>
1189								
1190	404SP	Amort of LT Plant - Cap Lease Steam						
1191		SG		-	-	-	-	-
1192		DGP		-	-	-	-	-
1193				-	-	-	-	-
1194								
1195	404IP	Amort of LT Plant - Intangible Plant						
1196		S		866,005	864,494	1,512	14	1,526
1197		SE		-	-	-	-	-
1198		SG		6,567,060	6,028,822	538,238	-	538,238
1199		SO		11,423,625	10,640,740	782,885	44,938	827,823
1200		CN		7,071,879	6,576,136	495,743	37,888	533,631
1201		CAGW		-	-	-	-	-
1202		CAGE		-	-	-	-	-
1203		DGP		-	-	-	-	-
1204		CAGE		-	-	-	-	-
1205		CAGE		-	-	-	-	-
1206		CAGW		13,297,997	10,305,944	2,992,053	17,548	3,009,601
1207		CAGE		4,028,440	4,028,440	-	-	-
1208		JBG		237,120	183,768	53,352	11,581	64,933
1209		CAEW		-	-	-	-	-
1210		CAEE		2,931	2,931	-	-	-
1211		DGU		-	-	-	-	-
1212			B4	<u>43,495,058</u>	<u>38,631,274</u>	<u>4,863,784</u>	<u>111,969</u>	<u>4,975,752</u>
1213								
1214	404MP	Amort of LT Plant - Mining Plant						
1215		SE		-	-	-	-	-
1216				-	-	-	-	-
1217								
1218	404OP	Amort of LT Plant - Other Plant						
1219		CAGE		-	-	-	-	-
1220		CAGE		-	-	-	-	-
1221			B4	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1222								
1223								
1224	404HP	Amortization of Other Electric Plant						
1225		DGP		-	-	-	-	-
1226		DGU		-	-	-	-	-
1227		CAGW		308,195	238,851	69,344	-	69,344
1228		CAGE		-	-	-	-	-
1229		SG		-	-	-	-	-
1230			B4	<u>308,195</u>	<u>238,851</u>	<u>69,344</u>	<u>-</u>	<u>69,344</u>
1231								
1232	Total Amortization of Limited Term Plant		B4	<u>44,857,574</u>	<u>39,816,077</u>	<u>5,041,497</u>	<u>111,969</u>	<u>5,153,465</u>
1233								
1234								
1235	405	Amortization of Other Electric Plant						
1236		S		-	-	-	-	-
1237				-	-	-	-	-
1238			B4	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1239								

**JUNE 2018 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES**

FERC ACCT	DESCRIP	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1374	41110	Deferred Income Tax - Federal-CR						
1375		S		(45,991,203)	(41,989,212)	(4,001,991)	87,114	(3,914,877)
1376		CIAC		(26,366,186)	(24,658,333)	(1,707,853)	-	(1,707,853)
1377		SCHMDEXP		(244,398,618)	(227,613,749)	(16,784,869)	-	(16,784,869)
1378		SNP		(4,992,319)	(4,680,486)	(311,833)	11,958	(299,875)
1379		SG		(766)	(703)	(63)	2,713	2,650
1380		SNPD		(550,093)	(514,461)	(35,632)	-	(35,632)
1381		SO		(11,169,856)	(10,404,362)	(765,494)	229,084	(536,410)
1382		TAXDEPR		-	-	-	-	-
1383		JBG		-	-	-	(2,725)	(2,725)
1384		BADDEBT		386,213	329,913	56,300	(56,300)	-
1385		GPS		219,271	204,244	15,027	(15,027)	-
1386		SGCT		-	-	-	-	-
1387		JBE		(6,942,362)	(5,358,427)	(1,583,935)	19,618	(1,564,316)
1388		CAGW		21,896	16,969	4,927	(10,404)	(5,478)
1389		CAGE		(472,703)	(472,703)	-	-	-
1390		SE		-	-	-	-	-
1391		CAEE		(8,396,272)	(8,396,272)	-	-	-
1392			B7	(348,652,998)	(323,537,583)	(25,115,415)	266,030	(24,849,385)
1393								
1394		TOTAL DEFERRED INCOME TAXES	B7	(20,362,058)	(18,907,681)	(1,454,377)	(129,831)	(1,584,208)
1395	SCHMAF	Additions - Flow Through						
1396		S		-	-	-	-	-
1397		SNP		-	-	-	-	-
1398		SO		-	-	-	-	-
1399		SE		-	-	-	-	-
1400		TROJP		-	-	-	-	-
1401		DGP		-	-	-	-	-
1402			B6	-	-	-	-	-
1403								
1404	SCHMAP	Additions - Permanent						
1405		S		-	-	-	-	-
1406		BADDEBT		-	-	-	-	-
1407		JBE		59,711	46,088	13,623	-	13,623
1408		SCHMDEXP		68,490	63,786	4,704	-	4,704
1409		CAEE		-	-	-	-	-
1410		CAGW		-	-	-	-	-
1411		CAGE		-	-	-	-	-
1412		SNP		-	-	-	-	-
1413		SO		(279,652)	(260,487)	(19,165)	-	(19,165)
1414								
1415			B6	(151,451)	(150,613)	(838)	-	(838)
1416								
1417	SCHMAT	Additions - Temporary						
1418		S		104,664,089	92,653,994	12,010,095	140,198	12,150,293
1419		JBE		22,202,202	17,136,659	5,065,543	-	5,065,543
1420		CIAC		84,321,064	78,859,222	5,461,842	-	5,461,842
1421		SNP		15,965,812	14,968,546	997,266	-	997,266
1422		TROJD		-	-	-	-	-
1423		CN		-	-	-	36,825	36,825
1424		SE		-	-	-	-	-
1425		SG		2,449	2,249	201	13	214
1426		GPS		(701,244)	(653,186)	(48,058)	-	(48,058)
1427		SO		35,722,057	33,273,949	2,448,108	(554,289)	1,893,820
1428		SNPD		1,759,239	1,645,285	113,954	-	113,954
1429		JBG		-	-	-	115,684	115,684
1430		BADDEBT		(1,235,140)	(1,055,087)	(180,053)	-	(180,053)
1431		CAGW		(64,244)	(49,789)	(14,455)	638,692	624,237
1432		CAGE		109,009	109,009	-	-	-
1433		CAEW		-	-	-	-	-
1434		CAEE		26,851,914	26,851,914	-	-	-
1435		SCHMDEXP		781,605,368	727,926,081	53,679,287	-	53,679,287
1436			B6	1,071,202,576	991,668,845	79,533,731	377,123	79,910,854
1437								
1438		TOTAL SCHEDULE - M ADDITIONS	B6	1,071,051,125	991,518,232	79,532,893	377,123	79,910,016
1439								
1440	SCHMDF	Deductions - Flow Through						
1441		S		-	-	-	-	-
1442		CAGW		-	-	-	-	-
1443		CAGE		-	-	-	-	-
1444		DGP		-	-	-	-	-
1445		DGU		-	-	-	-	-
1446			B6	-	-	-	-	-

**JUNE 2018 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES**

FERC ACCT	DESCRIP	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1515	Adjustments to Calculated Tax:							
1516	40910	Fed. Credit	SE	-	-	-	-	-
1517	40910	Fed. Credit	JBE	(26,671)	(20,586)	(6,085)	-	(6,085)
1518	40910	Fed. Credit	SO	(2,229)	(2,076)	(153)	-	(153)
1519	40910	Fed. Credit	SG	-	-	-	-	-
1520	40910	Fed. Credit	CAGW	(8,651,067)	(6,704,575)	(1,946,492)	1,946,492	-
1521	40910	Fed. Credit	CAEE	-	-	-	-	-
1522	FEDERAL INCOME TAX			537,857,467	524,719,512	13,137,955	3,111,461	16,249,415
1523								
1524	TOTAL OPERATING EXPENSES			3,137,119,863	2,853,136,876	283,982,987	20,050,536	304,033,523
1525	310	Land and Land Rights						
1526		DGP		-	-	-	-	-
1527		DGU		-	-	-	-	-
1528		SG		-	-	-	-	-
1529		CAGW		1,788,644	1,386,199	402,445	-	402,445
1530		CAGE		89,882,888	89,882,888	-	-	-
1531		JBG		1,193,761	925,164	268,596	-	268,596
1532		S		-	-	-	-	-
1533		CAGE		-	-	-	-	-
1534			B8	92,865,293	92,194,251	671,042	-	671,042
1535								
1536	311	Structures and Improvements						
1537		DGP		-	-	-	-	-
1538		DGU		-	-	-	-	-
1539		SG		-	-	-	-	-
1540		CAGW		62,651,691	48,555,044	14,096,647	57,501	14,154,148
1541		CAGE		813,551,703	813,551,703	-	-	-
1542		JBG		146,995,142	113,921,197	33,073,945	86,345	33,160,290
1543		CAGE		-	-	-	-	-
1544			B8	1,023,198,536	976,027,944	47,170,592	143,846	47,314,438
1545								
1546	312	Boiler Plant Equipment						
1547		DGP		-	-	-	-	-
1548		DGU		-	-	-	-	-
1549		SG		-	-	-	-	-
1550		CAGW		121,896,426	94,469,699	27,426,727	(28,656,099)	(1,229,372)
1551		CAGE		3,493,387,700	3,493,387,700	-	-	-
1552		JBG		977,523,829	757,580,715	219,943,114	(46,829,117)	173,113,997
1553		S		-	-	-	(284,706)	(284,706)
1554			B8	4,592,807,955	4,345,438,114	247,369,841	(75,769,923)	171,599,919
1555								
1556	314	Turbogenerator Units						
1557		DGP		-	-	-	-	-
1558		DGU		-	-	-	-	-
1559		SG		-	-	-	-	-
1560		CAGW		39,009,279	30,232,181	8,777,098	17,249	8,794,347
1561		CAGE		740,664,822	740,664,822	-	-	-
1562		JBG		205,562,089	159,310,565	46,251,523	(87,075)	46,164,448
1563		CAGE		-	-	-	-	-
1564			B8	985,236,190	930,207,569	55,028,621	(69,826)	54,958,795
1565								
1566	315	Accessory Electric Equipment						
1567		DGP		-	-	-	-	-
1568		DGU		-	-	-	-	-
1569		SG		-	-	-	-	-
1570		CAGW		9,297,180	7,205,312	2,091,868	2,654	2,094,522
1571		CAGE		418,001,492	418,001,492	-	-	-
1572		JBG		60,174,404	46,635,148	13,539,256	122,614	13,661,871
1573		CAGE		-	-	-	-	-
1574			B8	487,473,076	471,841,951	15,631,124	125,268	15,756,393
1575								
1576								
1577								
1578	316	Misc Power Plant Equipment						
1579		DGP		-	-	-	-	-
1580		DGU		-	-	-	-	-
1581		SG		-	-	-	-	-
1582		CAGW		409,928	317,694	92,234	1,197	93,431
1583		CAGE		26,602,474	26,602,474	-	-	-
1584		JBG		4,866,601	3,771,615	1,094,986	65,665	1,160,651
1585		CAGE		-	-	-	-	-
1586			B8	31,879,002	30,691,782	1,187,220	66,862	1,254,082
1587								
1588	317	Steam Plant ARO						
1589		S		-	-	-	-	-
1590				-	-	-	-	-
1591				-	-	-	-	-

JUNE 2018 West Control Area AVERAGE-OF-MONTHLY-AVERAGES			UNADJUSTED RESULTS			WASHINGTON		
FERC ACCT	DESCRIP	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1738	Summary of Hydraulic Plant by Factor							
1739	S			-	-	-	-	-
1740	SG			-	-	-	-	-
1741	CAGW			868,237,436	672,883,789	195,353,648	2,505,507	197,859,155
1742	CAGE			181,700,658	181,700,658	-	-	-
1743	DGP			-	-	-	-	-
1744	DGU			-	-	-	-	-
1745	Total Hydraulic Plant by Factor		B8	1,049,938,094	854,584,446	195,353,648	2,505,507	197,859,155
1746								
1747	340	Land and Land Rights						
1748		S		74,986	74,986	-	-	-
1749		SG		-	-	-	-	-
1750		DGU		-	-	-	-	-
1751		CAGW		4,572,772	3,543,897	1,028,875	-	1,028,875
1752		CAGE		40,830,447	40,830,447	-	-	-
1753		CAGE		-	-	-	-	-
1754			B8	45,478,205	44,449,330	1,028,875	-	1,028,875
1755								
1756	341	Structures and Improvements						
1757		SG		-	-	-	-	-
1758		DGU		-	-	-	-	-
1759		CAGW		57,854,151	44,836,952	13,017,199	32,295	13,049,494
1760		CAGE		169,788,602	169,788,602	-	-	-
1761		CAGE		-	-	-	-	-
1762			B8	227,642,753	214,625,555	13,017,199	32,295	13,049,494
1763								
1764	342	Fuel Holders, Producers & Accessories						
1765		SG		-	-	-	-	-
1766		DGU		-	-	-	-	-
1767		CAGW		1,622,667	1,257,567	365,101	-	365,101
1768		CAGE		14,565,315	14,565,315	-	-	-
1769		CAGE		-	-	-	-	-
1770			B8	16,187,982	15,822,882	365,101	-	365,101
1771								
1772	343	Prime Movers						
1773		S		-	-	-	-	-
1774		DGU		-	-	-	-	-
1775		SG		-	-	-	-	-
1776		CAGW		976,491,440	756,780,613	219,710,826	304,072	220,014,898
1777		CAGE		1,943,517,695	1,943,517,695	-	-	-
1778		CAGE		-	-	-	-	-
1779			B8	2,920,009,135	2,700,298,309	219,710,826	304,072	220,014,898
1780								
1781	344	Generators						
1782		S		-	-	-	-	-
1783		DGU		-	-	-	-	-
1784		SG		-	-	-	-	-
1785		CAGW		134,489,201	104,229,096	30,260,105	555	30,260,660
1786		CAGE		340,496,892	340,496,892	-	-	-
1787		CAGE		-	-	-	-	-
1788			B8	474,986,093	444,725,988	30,260,105	555	30,260,660
1789								
1790	345	Accessory Electric Plant						
1791		SG		-	-	-	-	-
1792		DGU		-	-	-	-	-
1793		CAGW		88,416,945	68,523,109	19,893,835	(22,280)	19,871,556
1794		CAGE		238,674,961	238,674,961	-	-	-
1795		CAGE		-	-	-	-	-
1796			B8	327,091,906	307,198,071	19,893,835	(22,280)	19,871,556
1797								
1798								
1799								
1800	346	Misc. Power Plant Equipment						
1801		SG		-	-	-	-	-
1802		DGU		-	-	-	-	-
1803		CAGW		4,054,742	3,142,424	912,318	3,777	916,095
1804		CAGE		11,835,835	11,835,835	-	-	-
1805			B8	15,890,577	14,978,259	912,318	3,777	916,095
1806								
1807	347	Other Production ARO						
1808		S		-	-	-	-	-
1809				-	-	-	-	-
1810								

**JUNE 2018 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES**

FERC ACCT	DESCRIP	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2028	391	Office Furniture & Equipment						
2029		S		8,439,179	8,056,762	382,417	(6,387)	376,030
2030		DGP		-	-	-	-	-
2031		DGU		-	-	-	-	-
2032		CN		5,816,461	5,408,724	407,738	(19,170)	388,568
2033		SG		-	-	-	-	-
2034		SE		-	-	-	-	-
2035		SO		58,304,531	54,308,798	3,995,733	200,253	4,195,986
2036		CAGW		496,293	384,627	111,666	21,372	133,038
2037		CAGE		2,068,910	2,068,910	-	-	-
2038		JBG		268,384	207,997	60,386	(21,984)	38,402
2039		JBE		-	-	-	-	-
2040		CAEE		72,576	72,576	-	-	-
2041		CAGE		-	-	-	-	-
2042		CAGE		-	-	-	-	-
2043			B8	75,466,333	70,508,393	4,957,940	174,085	5,132,025
2044								
2045	392	Transportation Equipment						
2046		S		84,635,827	79,448,432	5,187,395	182,783	5,370,179
2047		SO		9,328,127	8,688,851	639,276	(15,569)	623,708
2048		SG		-	-	-	-	-
2049		CN		-	-	-	-	-
2050		DGU		-	-	-	-	-
2051		SE		-	-	-	-	-
2052		DGP		-	-	-	-	-
2053		CAGW		5,451,750	4,225,105	1,226,645	62,178	1,288,823
2054		CAGE		14,051,342	14,051,342	-	-	-
2055		JBG		2,350,877	1,821,929	528,948	35,168	564,116
2056		CAEW		-	-	-	-	-
2057		CAEE		541,386	541,386	-	-	-
2058		CAGE		-	-	-	-	-
2059		CAGE		-	-	-	-	-
2060			B8	116,359,310	108,777,045	7,582,265	264,560	7,846,825
2061								
2062	393	Stores Equipment						
2063		S		8,731,208	7,969,094	762,114	(26,497)	735,616
2064		DGP		-	-	-	-	-
2065		DGU		-	-	-	-	-
2066		SO		228,989	213,295	15,693	1,788	17,481
2067		SG		-	-	-	-	-
2068		CAGW		747,012	578,934	168,078	188	168,265
2069		CAGE		4,419,983	4,419,983	-	-	-
2070		JBG		721,380	559,069	162,311	(6,279)	156,032
2071		CAGE		-	-	-	-	-
2072			B8	14,848,571	13,740,376	1,108,195	(30,801)	1,077,395
2073								
2074	394	Tools, Shop & Garage Equipment						
2075		S		34,267,705	31,452,246	2,815,458	(32,425)	2,783,034
2076		DGP		-	-	-	-	-
2077		SG		-	-	-	-	-
2078		SO		3,387,645	3,155,483	232,163	(27,493)	204,670
2079		SE		-	-	-	-	-
2080		DGU		-	-	-	-	-
2081		CAGW		2,810,410	2,178,067	632,343	(5,434)	626,909
2082		CAGE		18,396,127	18,396,127	-	-	-
2083		JBG		2,890,877	2,240,429	650,448	12,775	663,223
2084		CAEW		-	-	-	-	-
2085		CAEE		124,446	124,446	-	-	-
2086		CAGE		-	-	-	-	-
2087		CAGE		-	-	-	-	-
2088			B8	61,877,211	57,546,799	4,330,412	(52,577)	4,277,835
2089								
2090	395	Laboratory Equipment						
2091		S		19,941,141	18,593,710	1,347,432	(60,454)	1,286,977
2092		DGP		-	-	-	-	-
2093		DGU		-	-	-	-	-
2094		SO		4,803,897	4,474,676	329,221	(10,421)	318,800
2095		SE		-	-	-	-	-
2096		SG		-	-	-	-	-
2097		CAGW		1,315,008	1,019,131	295,877	5,589	301,467
2098		CAGE		4,688,470	4,688,470	-	-	-
2099		JBG		252,630	195,788	56,842	890	57,732
2100		CAEW		-	-	-	-	-
2101		CAEE		1,148,490	1,148,490	-	-	-
2102		CAGE		-	-	-	-	-
2103		CAGE		-	-	-	-	-
2104			B8	32,149,637	30,120,265	2,029,372	(64,397)	1,964,975

JUNE 2018 West Control Area AVERAGE-OF-MONTHLY-AVERAGES			UNADJUSTED RESULTS			WASHINGTON		
FERC ACCT	DESCRIP	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2105								
2106	396	Power Operated Equipment						
2107		S		127,319,962	118,839,796	8,480,166	240,204	8,720,370
2108		DGP		-	-	-	-	-
2109		SG		-	-	-	-	-
2110		SO		5,203,617	4,847,002	356,615	(34,705)	321,910
2111		DGU		-	-	-	-	-
2112		SE		-	-	-	-	-
2113		CAGW		2,837,283	2,198,894	638,389	104,541	742,930
2114		CAGE		31,420,853	31,420,853	-	-	-
2115		JBG		9,827,970	7,616,674	2,211,296	54,995	2,266,291
2116		CAEW		-	-	-	-	-
2117		CAEE		403,876	403,876	-	-	-
2118		CAGE		-	-	-	-	-
2119		CAGE		-	-	-	-	-
2120			B8	177,013,562	165,327,096	11,686,466	365,036	12,051,502
2121	397	Communication Equipment						
2122		S		188,792,152	175,297,428	13,494,724	214,762	13,709,486
2123		DGP		-	-	-	-	-
2124		DGU		-	-	-	-	-
2125		SO		88,235,402	82,188,443	6,046,959	504,953	6,551,912
2126		CN		3,727,172	3,465,895	261,277	8,508	269,785
2127		SG		138,684	127,317	11,367	-	11,367
2128		SE		-	-	-	-	-
2129		CAGW		49,313,656	38,218,071	11,095,585	370,386	11,465,972
2130		CAGE		117,834,911	117,834,911	-	-	-
2131		JBG		4,731,675	3,667,047	1,064,628	22,949	1,087,577
2132		CAEW		-	-	-	-	-
2133		CAEE		341,558	341,558	-	-	-
2134		CAGE		-	-	-	-	-
2135		CAGE		-	-	-	-	-
2136			B8	453,115,209	421,140,668	31,974,540	1,121,558	33,096,099
2137								
2138	398	Misc. Equipment						
2139		S		2,743,181	2,558,171	185,010	(1,143)	183,867
2140		DGP		-	-	-	-	-
2141		DGU		-	-	-	-	-
2142		CN		153,133	142,399	10,735	(5,589)	5,146
2143		SO		2,533,314	2,359,700	173,613	(7,855)	165,758
2144		SE		-	-	-	-	-
2145		SG		-	-	-	-	-
2146		CAGW		396,726	307,463	89,264	1,631	90,894
2147		CAGE		2,015,930	2,015,930	-	-	-
2148		JBG		142,507	110,443	32,064	3,479	35,543
2149		CAEW		-	-	-	-	-
2150		CAEE		4,527	4,527	-	-	-
2151		CAGE		-	-	-	-	-
2152			B8	7,989,319	7,498,633	490,686	(9,477)	481,209
2153								
2154	399	Coal Mine						
2155		SE		-	-	-	-	-
2156		CAEW		-	-	-	-	-
2157		CAEE		1,854,828	1,854,828	-	-	-
2158	MP	JBE		-	-	-	69,827,902	69,827,902
2159			B8	1,854,828	1,854,828	-	69,827,902	69,827,902
2160								
2161	399L	WIDCO Capital Lease						
2162		SE		-	-	-	-	-
2163				-	-	-	-	-
2164				-	-	-	-	-
2165		Remove Capital Leases		-	-	-	-	-
2166				-	-	-	-	-
2167				-	-	-	-	-
2168	1011390	General Capital Leases						
2169		S		4,758,628	4,758,628	-	-	-
2170		CAGW		3,496,493	2,709,781	786,712	-	786,712
2171		CAGE		8,638,980	8,638,980	-	-	-
2172		SO		(1,612,277)	(1,501,784)	(110,493)	-	(110,493)
2173			B9	15,281,824	14,605,605	676,219	-	676,219
2174				-	-	-	-	-
2175		Remove Capital Leases		(15,281,824)	(14,605,605)	(676,219)	-	(676,219)
2176			B9	-	-	-	-	-
2177				-	-	-	-	-
2178	1011392	General Vehicles Capital Leases						
2179		SO		-	-	-	-	-
2180			B9	-	-	-	-	-

**JUNE 2018 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES**

FERC ACCT	DESCRIP	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2181								
2182	Remove Capital Leases			-	-	-	-	-
2183			B9	-	-	-	-	-
2184								
2185	GP	Unclassified Gen Plant - Acct 300						
2186		S		-	-	-	-	-
2187		SO		12,331,436	11,486,337	845,099	230,178	1,075,278
2188		CN		-	-	-	-	-
2189		SG		(164,298)	(150,832)	(13,466)	-	(13,466)
2190		CAGE		164,298	164,298	-	-	-
2191		CAGW		-	-	-	-	-
2192				12,331,436	11,499,803	831,634	230,178	1,061,812
2193								
2194	399G	Unclassified Gen Plant - Acct 300						
2195		S		-	-	-	-	-
2196		SO		-	-	-	-	-
2197		SG		-	-	-	-	-
2198		DGP		-	-	-	-	-
2199		DGU		-	-	-	-	-
2200				-	-	-	-	-
2201								
2202		TOTAL GENERAL PLANT	B8	1,216,934,523	1,128,469,813	88,464,710	71,895,352	160,360,063
2203								
2204		Summary of General Plant by Factor						
2205		S		621,882,052	574,281,897	47,600,155	543,515	48,143,670
2206		JBG		21,208,729	16,436,759	4,771,969	101,992	4,873,962
2207		JBE		-	-	-	69,827,902	69,827,902
2208		SG		(25,615)	(23,515)	(2,099)	-	(2,099)
2209		SO		286,478,250	266,845,289	19,632,962	892,284	20,525,246
2210		SE		-	-	-	-	-
2211		CN		18,964,754	17,635,312	1,329,441	(16,239)	1,313,202
2212		DEU		-	-	-	-	-
2213		CAGW		70,259,927	54,451,425	15,808,502	545,898	16,354,400
2214		CAGE		207,944,379	207,944,379	-	-	-
2215		CAEW		-	-	-	-	-
2216		CAEE		5,503,872	5,503,872	-	-	-
2217		SSGCT		-	-	-	-	-
2218		SSGCH		-	-	-	-	-
2219		Less Capital Leases		(15,281,824)	(14,605,605)	(676,219)	-	(676,219)
2220		Total General Plant by Factor	B8	1,216,934,523	1,128,469,813	88,464,710	71,895,352	160,360,063
2221	301	Organization						
2222		S		-	-	-	-	-
2223		SO		-	-	-	-	-
2224		CAGW		-	-	-	-	-
2225		CAGE		-	-	-	-	-
2226		SG		-	-	-	-	-
2227			B8	-	-	-	-	-
2228	302	Franchise & Consent						
2229		S		(31,081,215)	(31,081,215)	-	-	-
2230		SG		-	-	-	-	-
2231		CAGW		-	-	-	-	-
2232		CAGE		-	-	-	-	-
2233		CAGW		180,638,927	139,995,122	40,643,805	176,972	40,820,777
2234		CAGE		14,386,245	14,386,245	-	-	-
2235		DGP		-	-	-	-	-
2236		DGU		-	-	-	-	-
2237			B8	163,943,957	123,300,152	40,643,805	176,972	40,820,777
2238								
2239	303	Miscellaneous Intangible Plant						
2240		S		16,021,557	13,994,643	2,026,914	9,449	2,036,363
2241		SG		1,600,187	1,469,035	131,152	-	131,152
2242		SO		376,687,774	350,872,562	25,815,211	1,025,740	26,840,952
2243		SE		-	-	-	-	-
2244		CN		153,021,489	142,294,586	10,726,903	727,324	11,454,227
2245		CAGW		75,461,800	58,482,876	16,978,925	336,212	17,315,136
2246		CAGE		80,702,464	80,702,464	-	-	-
2247		JBG		1,640,349	1,271,270	369,079	110,064	479,142
2248		CAEW		-	-	-	-	-
2249		CAEE		14,653	14,653	-	-	-
2250		CAGE		-	-	-	-	-
2251		CAGE		-	-	-	-	-
2252			B8	705,150,274	649,102,089	56,048,185	2,208,788	58,256,973
2253	303	Less Non-Utility Plant						
2254		S		-	-	-	-	-
2255			B8	705,150,274	649,102,089	56,048,185	2,208,788	58,256,973

JUNE 2018 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2333	115	Accum Provision for Asset Acquisition Adjustments						
2334		S		(841,817)	(841,817)	-	-	-
2335		SG		-	-	-	-	-
2336		CAGW		-	-	-	-	-
2337		CAGE		(121,183,550)	(121,183,550)	-	-	-
2338		DGP		-	-	-	-	-
2339		Total Accum Provision for Asset Acq. Adj.	B15	(122,025,367)	(122,025,367)	-	-	-
2340								
2341	128	Pensions						
2342		SO		-	-	-	-	-
2343		Total Pensions		-	-	-	-	-
2344								
2345	124	Weatherization						
2346		S		893,785	887,108	6,677	-	6,677
2347		SO		(4,985)	(4,643)	(342)	-	(342)
2348			B16	888,800	882,465	6,335	-	6,335
2349								
2350	182W	Weatherization						
2351		S		(1,609,606)	(1,609,606)	-	-	-
2352		SG		-	-	-	-	-
2353		CAGE		-	-	-	-	-
2354		SO		-	-	-	-	-
2355			B16	(1,609,606)	(1,609,606)	-	-	-
2356								
2357	186W	Weatherization						
2358		S		-	-	-	-	-
2359		CN		-	-	-	-	-
2360		CNP		-	-	-	-	-
2361		SG		-	-	-	-	-
2362		SO		-	-	-	-	-
2363			B16	-	-	-	-	-
2364								
2365		Total Weatherization		(720,807)	(727,141)	6,335	-	6,335
2366								
2367	151	Fuel Stock						
2368		DEU		-	-	-	-	-
2369		SE		-	-	-	-	-
2370		CAEW		1,641,230	1,266,775	374,455	(374,455)	0
2371		CAEE		179,861,188	179,861,188	-	-	-
2372		JBE		26,345,789	20,334,865	6,010,923	(6,010,923)	(0)
2373		CAEE		-	-	-	-	-
2374		CAEE		-	-	-	-	-
2375		Total Fuel Stock	B13	207,848,207	201,462,828	6,385,378	(6,385,378)	(0)
2376								
2377	152	Fuel Stock - Undistributed						
2378		SE		-	-	-	-	-
2379		CAEW		-	-	-	-	-
2380		CAEE		-	-	-	-	-
2381				-	-	-	-	-
2382				-	-	-	-	-
2383	25316	DG&T Working Capital Deposit						
2384		SE		-	-	-	-	-
2385		CAEW		-	-	-	-	-
2386		CAEE		(2,790,500)	(2,790,500)	-	-	-
2387			B13	(2,790,500)	(2,790,500)	-	-	-
2388								
2389	25317	DG&T Working Capital Deposit						
2390		SE		-	-	-	-	-
2391		CAEW		-	-	-	-	-
2392		CAEE		(2,593,331)	(2,593,331)	-	-	-
2393			B13	(2,593,331)	(2,593,331)	-	-	-
2394								
2395	25319	Provo Working Capital Deposit						
2396		SE		-	-	-	-	-
2397		CAEW		-	-	-	-	-
2398		CAEE		-	-	-	-	-
2399				-	-	-	-	-
2400				-	-	-	-	-
2401		Total Fuel Stock	B13	202,464,376	196,078,998	6,385,378	(6,385,378)	(0)

**JUNE 2018 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES**

FERC ACCT	DESCRIP	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2623	283	Accumulated Deferred Income Taxes						
2624		S		(27,491,173)	(28,037,255)	546,082	(546,082)	(0)
2625		SG		(19,649)	(18,038)	(1,610)	1,610	(0)
2626		SE		-	-	-	-	-
2627		SO		(26,371,961)	(24,564,635)	(1,807,326)	1,807,326	0
2628		GPS		(5,661,866)	(5,273,846)	(388,020)	388,020	0
2629		SNP		(1,590,896)	(1,491,524)	(99,371)	99,371	0
2630		TROJD		-	-	-	-	-
2631		SGCT		-	-	-	-	-
2632		CAGW		(982,774)	(761,650)	(221,124)	221,124	(0)
2633		CAGE		(1,285,817)	(1,285,817)	-	-	-
2634		CAEW		-	-	-	-	-
2635		CAEE		(59,927,476)	(59,927,476)	-	-	-
2636		JBE		-	-	-	-	-
2637		SGCT		-	-	-	-	-
2638								
2639			B19	(123,331,611)	(121,360,241)	(1,971,370)	1,971,370	(0)
2640								
2641		TOTAL ACCUM DEF INCOME TAX	B19	(4,527,747,085)	(4,249,976,728)	(277,770,357)	9,971,560	(267,798,797)
2642	255	Accumulated Investment Tax Credit						
2643		S		-	-	-	-	-
2644		ITC84		-	-	-	-	-
2645		ITC85		-	-	-	-	-
2646		ITC86		-	-	-	-	-
2647		ITC88		201	171	30	-	30
2648		ITC89		(17,186)	(14,562)	(2,624)	-	(2,624)
2649		ITC90		(85,698)	(82,344)	(3,354)	-	(3,354)
2650		SG		(234,071)	(214,887)	(19,185)	-	(19,185)
2651		Total Accumulated ITC	B19	(336,754)	(311,622)	(25,132)	-	(25,132)
2652								
2653		TOTAL RATE BASE DEDUCTIONS		(4,824,360,975)	(4,526,234,689)	(298,126,286)	6,383,578	(291,742,708)
2654								
2655								
2656								
2657	108SP	Steam Prod Plant Accumulated Depr						
2658		S		11,878,883	11,878,883	-	-	-
2659		DGP		-	-	-	-	-
2660		DGU		-	-	-	-	-
2661		SG		-	-	-	-	-
2662		CAGW		(125,779,406)	(97,479,007)	(28,300,399)	20,888,172	(7,412,226)
2663		CAGE		(2,344,448,775)	(2,344,448,775)	-	-	-
2664		JBG		(561,780,565)	(435,379,793)	(126,400,772)	366,634	(126,034,139)
2665		CAGE		-	-	-	-	-
2666			B17	(3,020,129,862)	(2,865,428,691)	(154,701,171)	21,254,806	(133,446,365)
2667								
2668	108NP	Nuclear Prod Plant Accumulated Depr						
2669		DGP		-	-	-	-	-
2670		DGU		-	-	-	-	-
2671		SG		-	-	-	-	-
2672				-	-	-	-	-
2673								
2674								
2675	108HP	Hydraulic Prod Plant Accum Depr						
2676		S		2,151,448	2,151,448	-	-	-
2677		DGP		-	-	-	-	-
2678		DGU		-	-	-	-	-
2679		CAGW		(319,309,209)	(247,464,555)	(71,844,655)	(3,303,603)	(75,148,258)
2680		CAGE		(79,070,432)	(79,070,432)	-	-	-
2681		CAGW		-	-	-	-	-
2682		CAGE		-	-	-	-	-
2683			B17	(396,228,193)	(324,383,539)	(71,844,655)	(3,303,603)	(75,148,258)
2684								
2685	108OP	Other Production Plant - Accum Depr						
2686		S		-	-	-	-	-
2687		DGU		-	-	-	-	-
2688		DGP		-	-	-	-	-
2689		SG		-	-	-	-	-
2690		CAGW		(436,611,250)	(338,373,606)	(98,237,644)	(4,280,776)	(102,518,420)
2691		CAGE		(601,960,271)	(601,960,271)	-	-	-
2692		CAGE		-	-	-	-	-
2693			B17	(1,038,571,520)	(940,333,876)	(98,237,644)	(4,280,776)	(102,518,420)
2694								
2695	108EP	Experimental Plant - Accum Depr						
2696		DGP		-	-	-	-	-
2697		SG		-	-	-	-	-
2698				-	-	-	-	-

**JUNE 2018 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES**

FERC ACCT	DESCRIP	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2699								
2700	TOTAL PRODUCTION PLANT DEPR			(4,454,929,575)	(4,130,146,106)	(324,783,470)	13,670,426	(311,113,043)
2701								
2702	Summary of Prod Plant Depreciation by Factor							
2703	S			14,030,332	14,030,332	-	-	-
2704	DGP			-	-	-	-	-
2705	DGU			-	-	-	-	-
2706	SG			-	-	-	-	-
2707	CAGW			(881,699,865)	(683,317,167)	(198,382,697)	13,303,793	(185,078,905)
2708	CAGE			(3,025,479,477)	(3,025,479,477)	-	-	-
2709	JBG			(561,780,565)	(435,379,793)	(126,400,772)	366,634	(126,034,139)
2710	SSGCT			-	-	-	-	-
2711	Total of Prod Plant Depreciation by Factor			(4,454,929,575)	(4,130,146,106)	(324,783,470)	13,670,426	(311,113,043)
2712								
2713								
2714	108TP Transmission Plant Accumulated Depr							
2715	DGP			-	-	-	-	-
2716	DGU			-	-	-	-	-
2717	CAGW			(513,740,611)	(398,148,841)	(115,591,770)	(6,743,981)	(122,335,751)
2718	CAGE			(1,109,426,295)	(1,109,426,295)	-	-	-
2719	JBG			(41,681,095)	(32,302,838)	(9,378,257)	(1,777,448)	(11,155,705)
2720	SG			8,379,755	7,692,947	686,808	13,876	700,684
2721	TOTAL TRANS PLANT ACCUM DEPR		B17	(1,656,468,246)	(1,532,185,026)	(124,283,220)	(8,507,553)	(132,790,773)
2722	108360 Land and Land Rights							
2723	S			(9,817,773)	(9,636,807)	(180,965)	(3,522)	(184,488)
2724			B17	(9,817,773)	(9,636,807)	(180,965)	(3,522)	(184,488)
2725								
2726	108361 Structures and Improvements							
2727	S			(26,022,353)	(24,937,404)	(1,084,949)	(47,647)	(1,132,596)
2728			B17	(26,022,353)	(24,937,404)	(1,084,949)	(47,647)	(1,132,596)
2729								
2730	108362 Station Equipment							
2731	S			(278,376,904)	(256,907,605)	(21,469,299)	(552,998)	(22,022,297)
2732			B17	(278,376,904)	(256,907,605)	(21,469,299)	(552,998)	(22,022,297)
2733								
2734	108363 Storage Battery Equipment							
2735	S			-	-	-	-	-
2736			B17	-	-	-	-	-
2737								
2738	108364 Poles, Towers & Fixtures							
2739	S			(633,253,171)	(565,971,060)	(67,282,112)	(1,286,823)	(68,568,935)
2740			B17	(633,253,171)	(565,971,060)	(67,282,112)	(1,286,823)	(68,568,935)
2741								
2742	108365 Overhead Conductors							
2743	S			(324,933,686)	(292,087,899)	(32,845,787)	(461,258)	(33,307,044)
2744			B17	(324,933,686)	(292,087,899)	(32,845,787)	(461,258)	(33,307,044)
2745								
2746	108366 Underground Conduit							
2747	S			(163,572,829)	(152,964,968)	(10,607,862)	(233,986)	(10,841,848)
2748			B17	(163,572,829)	(152,964,968)	(10,607,862)	(233,986)	(10,841,848)
2749								
2750	108367 Underground Conductors							
2751	S			(385,960,692)	(373,209,828)	(12,750,864)	(334,243)	(13,085,107)
2752			B17	(385,960,692)	(373,209,828)	(12,750,864)	(334,243)	(13,085,107)
2753								
2754	108368 Line Transformers							
2755	S			(524,195,739)	(465,928,592)	(58,267,146)	(886,180)	(59,153,326)
2756			B17	(524,195,739)	(465,928,592)	(58,267,146)	(886,180)	(59,153,326)
2757								
2758	108369 Services							
2759	S			(305,202,902)	(277,915,862)	(27,287,040)	(703,000)	(27,990,040)
2760			B17	(305,202,902)	(277,915,862)	(27,287,040)	(703,000)	(27,990,040)
2761								
2762	108370 Meters							
2763	S			(97,171,456)	(92,441,090)	(4,730,366)	(262,973)	(4,993,339)
2764			B17	(97,171,456)	(92,441,090)	(4,730,366)	(262,973)	(4,993,339)
2765								
2766								
2767								
2768	108371 Installations on Customers' Premises							
2769	S			(7,274,858)	(6,910,912)	(363,946)	2,786	(361,160)
2770			B17	(7,274,858)	(6,910,912)	(363,946)	2,786	(361,160)
2771								
2772	108372 Leased Property							
2773	S			-	-	-	-	-
2774			B17	-	-	-	-	-

JUNE 2018 West Control Area
 AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2920	111390	Accum Amtr - Capital Lease						
2921		S		214,694	214,694	-	-	-
2922		SG		493,081	452,668	40,413	-	40,413
2923		CAGE		-	-	-	-	-
2924		CAGW		-	-	-	321,966	321,966
2925		SO		4,698,029	4,376,063	321,966	-	321,966
2926				5,405,804	5,043,425	362,379	321,966	684,345
2927								
2928		Remove Capital Lease Amtr		(5,405,804)	(5,043,425)	(362,379)	(321,966)	(684,345)
2929								
2930		TOTAL ACCUM PROV FOR AMORTIZ	B18	(565,157,355)	(506,537,839)	(58,619,516)	(2,344,433)	(60,963,948)
2931								
2932								
2933								
2934								
2935		Summary of Amortization by Factor						
2936		S		11,588,651	13,158,215	(1,569,564)	(40,944)	(1,610,508)
2937		DGP		-	-	-	-	-
2938		DGU		-	-	-	-	-
2939		SE		-	-	-	-	-
2940		SO		(277,600,216)	(258,575,685)	(19,024,531)	(294,535)	(19,319,066)
2941		CN		(123,385,066)	(114,735,694)	(8,649,371)	(277,485)	(8,926,856)
2942		SSGCT		-	-	-	-	-
2943		JBG		(978,621)	(758,431)	(220,190)	(25,289)	(245,479)
2944		CAGW		(122,393,467)	(94,854,906)	(27,538,562)	(1,254,357)	(28,792,919)
2945		CAGE		(31,659,594)	(31,659,594)	-	-	-
2946		CAEW		-	-	-	-	-
2947		CAEE		(11,949)	(11,949)	-	-	-
2948		SG		(15,311,289)	(14,056,370)	(1,254,918)	(129,857)	(1,384,775)
2949		Less Capital Lease		(5,405,804)	(5,043,425)	(362,379)	(321,966)	(684,345)
2950		Total Provision For Amortization by Factor	B18	(565,157,355)	(506,537,839)	(58,619,516)	(2,344,433)	(60,963,948)

3. REVENUE ADJUSTMENT

	3.1	3.2	3.3	3.4	3.5	0.0
	Temperature	Revenue	Effective Price	SO2 Emission	Wheeling	
Total Normalized	Normalization	Normalizing	Change	Allowances	Revenue	0
1 Operating Revenues:						
2 General Business Revenues	26,035,008	1,865,136	22,525,382	1,644,490	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(852,748)	-	-	-	(852,748)	-
6 Total Operating Revenues	25,182,260	1,865,136	22,525,382	1,644,490	-	(852,748)
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 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	7,051,029	522,238	6,307,107	460,457	(4)	(238,770)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	20	-	-	-	20	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	(40)	-	-	-	(40)	-
28 Total Operating Expenses:	7,051,009	522,238	6,307,107	460,457	(24)	(238,770)
29						
30 Operating Rev For Return:	18,131,251	1,342,898	16,218,275	1,184,033	24	(613,979)
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	11	-	-	-	11	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(33)	-	-	-	(33)	-
54						
55 Total Deductions:	(22)	-	-	-	(22)	-
56						
57 Total Rate Base:	(22)	-	-	-	(22)	-
58						
59						
60 Estimated ROE impact	4.310%	0.319%	3.855%	0.281%	0.000%	-0.146%
61 Estimated Price Change	(26,396,151)	(1,955,041)	(23,611,168)	(1,723,759)	(37)	893,853
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	25,182,300	1,865,136	22,525,382	1,644,490	40	(852,748)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	54	-	-	-	54	-
72 Income Before Tax	25,182,246	1,865,136	22,525,382	1,644,490	(14)	(852,748)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	25,182,246	1,865,136	22,525,382	1,644,490	(14)	(852,748)
77						
78 Federal Income Taxes	7,051,029	522,238	6,307,107	460,457	(4)	(238,770)

	Total Normalized	3.1 Temperature Normalization	3.2 Revenue Normalizing	3.3 Effective Price Change	3.4 SO2 Emission Allowances	3.5 Wheeling Revenue
1 Operating Revenues:						
2 General Business Revenues	26,035,008	1,865,136	22,525,382	1,644,490	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(626,565)	-	-	-	-	(626,565)
6 Total Operating Revenues	25,408,443	1,865,136	22,525,382	1,644,490	-	(626,565)
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 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	7,114,364	522,238	6,307,107	460,457	-	(175,438)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	7,114,364	522,238	6,307,107	460,457	-	(175,438)
29						
30 Operating Rev For Return:	18,294,079	1,342,898	16,218,275	1,184,033	-	(451,127)
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	4.348%	0.319%	3.855%	0.281%	0.000%	-0.107%
61 Estimated Price Change	(26,633,201)	(1,955,041)	(23,611,168)	(1,723,759)	-	656,767
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	25,408,443	1,865,136	22,525,382	1,644,490	-	(626,565)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	25,408,443	1,865,136	22,525,382	1,644,490	-	(626,565)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	25,408,443	1,865,136	22,525,382	1,644,490	-	(626,565)
77						
78 Federal Income Taxes	7,114,364	522,238	6,307,107	460,457	-	(175,438)

	Total Normalized	3.1 Temperature Normalization	3.2 Revenue Normalizing	3.3 Effective Price Change	3.4 SO2 Emission Allowances	3.5 Wheeling Revenue
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(226,184)	-	-	-	-	(226,184)
6 Total Operating Revenues	(226,184)	-	-	-	-	(226,184)
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 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(63,335)	-	-	-	(4)	(63,331)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	20	-	-	-	20	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	(40)	-	-	-	(40)	-
28 Total Operating Expenses:	(63,355)	-	-	-	(24)	(63,331)
29						
30 Operating Rev For Return:	(162,828)	-	-	-	24	(162,852)
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	11	-	-	-	11	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(33)	-	-	-	(33)	-
54						
55 Total Deductions:	(22)	-	-	-	(22)	-
56						
57 Total Rate Base:	(22)	-	-	-	(22)	-
58						
59						
60 Estimated ROE impact	-0.039%	0.000%	0.000%	0.000%	0.000%	-0.039%
61 Estimated Price Change	237,049	-	-	-	(37)	237,086
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(226,144)	-	-	-	40	(226,184)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	54	-	-	-	54	-
72 Income Before Tax	(226,197)	-	-	-	(14)	(226,184)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(226,197)	-	-	-	(14)	(226,184)
77						
78 Federal Income Taxes	(63,335)	-	-	-	(4)	(63,331)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	RES	3,709,771	WA	Situs	3,709,771	3.1.1
Commercial	442	RES	(741,950)	WA	Situs	(741,950)	3.1.1
Industrial ¹	442	RES	(1,102,685)	WA	Situs	(1,102,685)	3.1.1
Public Street & Highway	444	RES	-	WA	Situs	-	3.1.1
			<u>1,865,136</u>			<u>1,865,136</u>	

¹Includes Irrigation

Description of Adjustment

This restating adjustment normalizes revenues by comparing actual sales to temperature normalized sales. Temperature normalization reflects temperature patterns which can be measurably different than normal, defined as the average temperature over a 20-year rolling time period. The time period is updated annually, dropping off the first year and adding the most recent.

PacifiCorp
Results of Operations - June 2018
Summary of Revenue Adjustments

	A	B	C	D	E	F	G	H	I	J	K	L	M
	Total Revenue	Remove Amounts From 305 Report Not Included in Model Inputs ¹	Revenues in Tab 2	Normalizing Adjustments ²	Temperature Normalization	Total Restating Adjustments	Restating Adjusted Revenue	Annualizing Price Change ³	Total Annualized Adjustments	Annualizing Adjusted Revenue	Pro Forma Price Change	Total Pro Forma Adjustments	Total Washington Revenue
Residential	\$133,024,836	\$7,098,035	\$140,122,871	\$8,949,121	\$3,709,771	\$12,658,892	\$152,781,764	\$726,427	\$726,427	\$153,508,191	\$0	\$0	\$153,508,191
Commercial	\$124,651,721	(\$3,682,133)	\$120,969,588	\$8,678,587	(\$741,950)	\$7,936,637	\$128,906,225	\$611,452	\$611,452	\$129,517,677	\$0	\$0	\$129,517,677
Industrial	\$48,325,448	(\$1,645,995)	\$46,679,452	\$3,833,953	\$0	\$3,833,953	\$50,513,406	\$235,843	\$235,843	\$50,749,249	\$0	\$0	\$50,749,249
Irrigation	\$13,334,265	\$245,334	\$13,579,599	\$996,568	(\$1,102,685)	(\$106,118)	\$13,473,482	\$64,477	\$64,477	\$13,537,959	\$0	\$0	\$13,537,959
Public St & Hwy	\$1,414,342	(\$26,679)	\$1,387,663	\$67,154	\$0	\$67,154	\$1,454,816	\$6,291	\$6,291	\$1,461,107	\$0	\$0	\$1,461,107
Total Washington	\$320,750,613	\$1,988,561	\$322,739,174	\$22,525,382	\$1,865,136	\$24,390,518	\$347,129,693	\$1,644,490	\$1,644,490	\$348,774,183	\$0	\$0	\$348,774,183
Source / Formula	305 Report		A + B		Customer Info. Services Table 3 Ref Page 3.2	D + E Ref Page 3.1	C + F	Table 3 Ref Page 3.3	H	G + I	Table 3 Ref Page 3.3	K	J + L

¹ Amounts included in 305 Report and not unadjusted results relate to Blue Sky revenues \$121,540, BPA Residential Exchange Credits (\$13,763,696), and DSM revenues \$11,653,595. ² Adjustments back out Schedule 191 (System Benefits Charge) (\$13,667,005), Revenue Accounting Adjustments \$26,509,738, Irrigation Demand Charge Accrual (\$43,000), Alternate Revenue Program \$1,560,911, and Decoupling (\$391,426).

³ Impact for 76 days of the \$8.0 million price increase effective September 15, 2017.

**PacifiCorp
Results of Operations - June 2018
Summary of kWh Adjustments**

KWhs

	A	B	C
	Total kWhs	Total Adjustments ¹ kWhs	Total Adjusted KWhs
Residential	1,575,823,280	40,562,207	1,616,385,487
Commercial	1,561,150,891	(12,049,317)	1,549,101,574
Industrial	738,560,025	0	738,560,025
Irrigation	158,782,995	(15,524,526)	143,258,469
Public St & Hwy	10,294,069	0	10,294,069
Total Washington	4,044,611,260	12,988,364	4,057,599,624
Source / Formula	305 Report	Table 2	A + B

¹ Temperature normalization 12,988,364 kWh.

PacifiCorp
Results of Operations - June 2016
Summary of Revenue Adjustments

	Average Customers	Booked kWhs	Restating Temperature Adjustments ¹ kWhs	Total Adjustments kWhs	Adjusted kWhs	Booked Revenues \$	Restating Adjustments ² \$	Annualized Adjustments ³ \$	Pro Forma Adjustments \$	Total Adjustments	Adjusted Revenue
Residential											
02RES00016	101,436	1,474,756,591	38,335,148	38,335,148	1,513,091,739	\$132,507,078	\$9,197,359	\$673,570	\$0	\$9,870,929	\$142,378,007
02RES00017	5,062	75,215,921	2,352,496	2,352,496	77,568,417	\$6,745,184	\$509,405	\$34,484	\$0	\$543,889	\$7,289,073
02RES00018	82	2,158,142	46,712	46,712	2,204,854	\$214,411	\$11,534	\$1,074	\$0	\$12,608	\$227,019
02RES00018X	15	352,104	0	0	352,104	\$34,154	\$2,783	\$176	\$0	\$2,959	\$37,113
02NETMT135	803	8,609,853	0	0	8,609,853	\$820,180	\$68,248	\$4,223	\$0	\$72,471	\$892,652
02RGNSB024	3,438	20,648,597	-172,149	-172,149	20,476,448	\$2,379,429	\$66,232	\$11,625	\$0	\$77,857	\$2,457,286
02RGNSB036	2	1,534,261	0	0	1,534,261	\$115,051	\$3,825	\$565	\$0	\$4,390	\$119,441
Subtotal	110,838	1,583,275,469	40,562,207	40,562,207	1,623,837,676	\$142,815,488	\$9,859,386	\$725,717	\$0	\$10,585,103	\$153,400,591
02OALT015R	1,066	967,811	0	0	967,811	\$145,594	\$4,458	\$710	\$0	\$5,168	\$150,763
Subtotal	1,066	967,811	0	0	967,811	\$145,594	\$4,458	\$710	\$0	\$5,168	\$150,763
AGA	0	0	0	0	0	\$1,837	\$0	\$0	\$0	\$0	\$1,837
Rev Adjustment	0	0	0	0	0	-\$11,153,832	\$11,153,832	\$0	\$0	\$11,153,832	\$0
DSM	0	0	0	0	0	\$5,097,892	-\$5,097,892	\$0	\$0	-\$5,097,892	\$0
Blue Sky	0	0	0	0	0	\$110,219	-\$110,219	\$0	\$0	-\$110,219	\$0
BPA Balance Acct.	0	0	0	0	0	\$299,893	-\$299,893	\$0	\$0	-\$299,893	\$0
Income Tax Deferral	0	0	0	0	0	-\$3,444,523	\$3,444,523	\$0	\$0	\$3,444,523	\$0
Alt Revenue Program	0	0	0	0	0	-\$802,731	\$802,731	\$0	\$0	\$802,731	\$0
Unbilled Sales	0	-8,420,000	0	0	-8,420,000	-\$45,000	\$0	\$0	\$0	\$0	-\$45,000
Total	111,904	1,575,823,280	40,562,207	40,562,207	1,616,385,487	\$133,024,836	\$19,756,927	\$726,427	\$0	\$20,483,354	\$153,508,191
Commercial											
02GNSV0024	15,686	511,397,827	-4,009,991	-4,009,991	507,387,836	\$48,822,136	-\$1,998,985	\$222,567	\$0	-\$1,776,418	\$47,045,718
02GNSV024F	111	1,225,933	0	0	1,225,933	\$174,330	\$7	\$829	\$0	\$836	\$175,166
02GNSV24FP	77	189,149	0	0	189,149	\$84,590	\$1,501	\$409	\$0	\$1,910	\$86,499
Subtotal	15,874	512,812,909	-4,009,991	-4,009,991	508,802,918	\$49,081,055	-\$1,997,477	\$223,805	\$0	-\$1,773,672	\$47,307,383
02LGSV0036	979	839,268,925	-6,370,954	-6,370,954	832,897,971	\$68,710,034	-\$2,541,617	\$314,521	\$0	-\$2,227,096	\$66,482,939
Subtotal	979	839,268,925	-6,370,954	-6,370,954	832,897,971	\$68,710,034	-\$2,541,617	\$314,521	\$0	-\$2,227,096	\$66,482,939
02LGSV048T	39	208,676,583	-1,668,372	-1,668,372	207,008,211	\$15,692,804	-\$625,472	\$71,620	\$0	-\$553,852	\$15,138,952
Subtotal	39	208,676,583	-1,668,372	-1,668,372	207,008,211	\$15,692,804	-\$625,472	\$71,620	\$0	-\$553,852	\$15,138,952
02OALT015N	1,237	1,982,115	0	0	1,982,115	\$294,227	-\$2,614	\$1,380	\$0	-\$1,234	\$292,993
02RCFL0054	27	291,359	0	0	291,359	\$27,764	-\$1,068	\$126	\$0	-\$942	\$26,822
Subtotal	1,264	2,273,474	0	0	2,273,474	\$321,991	-\$3,682	\$1,506	\$0	-\$2,176	\$319,815
AGA	0	0	0	0	0	\$429,589	\$0	\$0	\$0	\$0	\$429,589
Rev Adjustment	0	0	0	0	0	-\$9,546,573	\$9,546,573	\$0	\$0	\$9,546,573	\$0
DSM	0	0	0	0	0	\$4,368,261	-\$4,368,261	\$0	\$0	-\$4,368,261	\$0
Blue Sky	0	0	0	0	0	\$11,080	-\$11,080	\$0	\$0	-\$11,080	\$0
BPA Balance Acct	0	0	0	0	0	\$14,786	-\$14,786	\$0	\$0	-\$14,786	\$0
Income Tax Deferral	0	0	0	0	0	-\$3,149,364	\$3,149,364	\$0	\$0	\$3,149,364	\$0
Alt Revenue Program	0	0	0	0	0	-\$1,120,942	\$1,120,942	\$0	\$0	\$1,120,942	\$0
Unbilled Sales	0	-1,881,000	0	0	-1,881,000	-\$161,000	\$0	\$0	\$0	\$0	-\$161,000
Total	18,155	1,561,150,891	-12,049,317	-12,049,317	1,549,101,574	\$124,651,721	\$4,254,504	\$611,452	\$0	\$4,865,956	\$129,517,677
Industrial											
02GNSV0024	370	16,169,029	0	0	16,169,029	\$1,575,037	-\$52,913	\$7,235	\$0	-\$45,678	\$1,529,359
02GNSV024F	4	33,312	0	0	33,312	\$8,856	\$0	\$42	\$0	\$42	\$8,898
02GNSV24FP	1	3,274	0	0	3,274	\$2,059	\$27	\$10	\$0	\$37	\$2,095
Subtotal	375	16,205,615	0	0	16,205,615	\$1,585,952	-\$52,886	\$7,287	\$0	-\$45,599	\$1,540,353
02LGSV0036	106	94,261,904	0	0	94,261,904	\$8,159,869	-\$288,592	\$37,415	\$0	-\$251,177	\$7,908,692
Subtotal	106	94,261,904	0	0	94,261,904	\$8,159,869	-\$288,592	\$37,415	\$0	-\$251,177	\$7,908,692
02PRSV47TM	1	2,044,000	0	0	2,044,000	\$331,422	-\$5,365	\$1,569	\$0	-\$3,796	\$327,626
02LGSV048M	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
02LGSV048T	32	620,274,951	0	0	620,274,951	\$41,489,222	-\$1,624,382	\$189,491	\$0	-\$1,434,891	\$40,054,332
Subtotal	33	622,318,951	0	0	622,318,951	\$41,820,644	-\$1,629,747	\$191,060	\$0	-\$1,438,687	\$40,381,957
02OALT015N	52	123,555	0	0	123,555	\$17,225	-\$204	\$81	\$0	-\$123	\$17,102
Subtotal	52	123,555	0	0	123,555	\$17,225	-\$204	\$81	\$0	-\$123	\$17,102

PacifiCorp
Results of Operations - June 2018
Summary of Revenue Adjustments

	Average Customers	Booked kWhs	Restating Temperature Adjustments ¹ kWhs	Total Adjustments kWhs	Adjusted kWhs	Booked Revenues \$	Restating Adjustments ² \$	Annualized Adjustments ³ \$	Pro Forma Adjustments \$	Total Adjustments \$	Adjusted Revenue \$
AGA	0	0	0	0	0	\$25,144	\$0	\$0	\$0	\$0	\$25,144
Rev Adjustment	0	0	0	0	0	-\$4,144,795	\$4,144,795	\$0	\$0	\$4,144,795	\$0
DSM	0	0	0	0	0	\$1,665,639	-\$1,665,639	\$0	\$0	-\$1,665,639	\$0
Blue Sky	2	0	0	0	0	\$34	-\$34	\$0	\$0	-\$34	\$0
BPA Balancing Acct	0	0	0	0	0	\$222	-\$222	\$0	\$0	-\$222	\$0
Income Tax Deferral	0	0	0	0	0	-\$1,650,105	\$1,650,105	\$0	\$0	\$1,650,105	\$0
Alt Revenue Program	0	0	0	0	0	-\$30,381	\$30,381	\$0	\$0	\$30,381	\$0
Unbilled Sales	0	5,650,000	0	0	5,650,000	\$876,000	\$0	\$0	\$0	\$0	\$876,000
Total	568	738,560,025	0	0	738,560,025	\$48,325,448	\$2,187,958	\$235,843	\$0	\$2,423,801	\$50,749,249
Irrigation											
02APSV0040	3,032	110,925,210	-15,524,526	-15,524,526	95,400,684	\$9,273,331	-\$693,545	\$40,783	\$0	-\$652,762	\$8,620,569
02APSV040X	2,139	53,865,785	0	0	53,865,785	\$4,984,702	\$0	\$23,694	\$0	\$23,694	\$5,008,396
Subtotal	5,171	164,790,995	-15,524,526	-15,524,526	149,266,469	\$14,258,033	-\$693,545	\$64,477	\$0	-\$629,068	\$13,628,965
AGA	0	0	0	0	0	\$235,994	\$0	\$0	\$0	\$0	\$235,994
Irrigation Demand Charge	0	0	0	0	0	\$43,000	-\$43,000	\$0	\$0	-\$43,000	\$0
Rev Adjustment	0	0	0	0	0	-\$1,589,086	\$1,589,086	\$0	\$0	\$1,589,086	\$0
DSM	0	0	0	0	0	\$495,124	-\$495,124	\$0	\$0	-\$495,124	\$0
Blue Sky	0	0	0	0	0	\$208	-\$208	\$0	\$0	-\$208	\$0
BPA Balancing Acct	0	0	0	0	0	\$4,417	-\$4,417	\$0	\$0	-\$4,417	\$0
BPA Adjustment Fee	0	0	0	0	0	\$108,721	-\$108,721	\$0	\$0	-\$108,721	\$0
Income Tax Deferral	0	0	0	0	0	-\$288,287	\$288,287	\$0	\$0	\$288,287	\$0
Alt Revenue Program	0	0	0	0	0	\$393,143	-\$393,143	\$0	\$0	-\$393,143	\$0
Unbilled Sales	0	-6,008,000	0	0	-6,008,000	-\$327,000	\$0	\$0	\$0	\$0	-\$327,000
Total	5,171	158,782,995	-15,524,526	-15,524,526	143,258,469	\$13,334,265	\$139,216	\$64,477	\$0	\$203,693	\$13,537,959
Public Street & Highway Lighting											
02COSL0052	14	146,910	0	0	146,910	\$31,380	-\$495	\$147	\$0	-\$348	\$31,032
02CUSL053F	118	3,125,255	0	0	3,125,255	\$237,051	-\$13,270	\$1,064	\$0	-\$12,206	\$224,845
02CUSL053M	107	805,949	0	0	805,949	\$60,524	\$0	\$288	\$0	\$288	\$60,812
02HPSV0051	200	3,856,345	0	0	3,856,345	\$821,078	-\$12,988	\$3,809	\$0	-\$9,179	\$811,899
02MVSU0057	40	1,612,610	0	0	1,612,610	\$213,876	-\$5,431	\$983	\$0	-\$4,448	\$209,428
02CFR0012	0	0	0	0	0	\$91	\$0	\$0	\$0	\$0	\$91
Sub Total	480	9,547,069	0	0	9,547,069	\$1,363,999	-\$32,182	\$6,291	\$0	-\$25,891	\$1,338,107
AGA	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Rev Adjustment	0	0	0	0	0	-\$75,452	\$75,452	\$0	\$0	\$75,452	\$0
DSM	0	0	0	0	0	\$26,679	-\$26,679	\$0	\$0	-\$26,679	\$0
Income Tax Deferral	0	0	0	0	0	-\$23,884	\$23,884	\$0	\$0	\$23,884	\$0
Unbilled Sales	0	747,000	0	0	747,000	\$123,000	\$0	\$0	\$0	\$0	\$123,000
Total	480	10,294,069	0	0	10,294,069	\$1,414,342	\$40,474	\$6,291	\$0	\$46,765	\$1,461,107
Total	136,278	4,044,611,260	12,988,364	12,988,364	4,057,599,624	\$20,750,613	\$6,379,080	\$1,644,490	\$0	\$8,023,570	\$48,774,183

¹ Temperature normalization.

² Removes Schedule 98 (BPA), Schedule 96 (Renewable Energy Revenue One-Time Credit), Schedule 191 (System Benefits Charge), Schedule 93 (Decoupling), Revenue Accounting Adjustments, DSM, Blue Sky, Alternate Revenue Program, and includes temperature adjustment.

³ Impact for 76 days of the \$8.0 million price increase effective September 15, 2017.

PacifiCorp
 Results of Operations - June 2016
 Summary of Revenue Adjustments

305	Restating					Annualizing					Total Adj.Rev. Restating & Annualized	Total Adj.Rev. Restating & Annualized	Total Adjustments	Adjusted Revenue
	Booked Revenues	Normalizer ¹	BPA Adjustment	Temperature	Total Restating Adj.	Total Adj. Rev.	Increase	Rate Change ² Eff. 9/15/2017	Total Annualized Adj.	Total Adj.Rev. Restating and Annualized Adj.				
Residential														
02RES00016	\$132,507,078	\$6,052,369	\$11,741,686	\$3,508,042	\$9,197,359	\$141,704,437	2.35%	\$673,570	\$673,570	\$142,378,007	\$142,378,007	\$9,870,929	\$142,378,007	
02RES00017	\$6,745,184	-\$304,366	\$600,833	\$212,938	\$509,405	\$7,254,589	2.35%	\$34,484	\$34,484	\$7,289,073	\$7,289,073	\$543,893	\$7,289,073	
02RES00018	\$214,411	-\$10,260	\$17,738	\$4,656	\$11,534	\$225,945	2.35%	\$1,074	\$1,074	\$227,019	\$227,019	\$12,608	\$227,019	
02RES0018X	\$34,154	\$0	\$2,783	\$0	\$2,783	\$36,937	2.35%	\$176	\$176	\$37,113	\$37,113	\$2,959	\$37,113	
02NETMT135	\$820,180	\$0	\$68,248	\$0	\$68,248	\$888,429	2.35%	\$4,223	\$4,223	\$892,652	\$892,652	\$72,471	\$892,652	
02RGN8024	\$2,379,429	-\$76,806	\$158,903	-\$15,864	\$66,232	\$2,445,661	2.35%	\$11,625	\$11,625	\$2,457,286	\$2,457,286	\$77,857	\$2,457,286	
02RGN8036	\$115,051	-\$4,903	\$9,728	\$0	\$3,825	\$118,876	2.35%	\$565	\$565	\$119,441	\$119,441	\$4,390	\$119,441	
Subtotal	\$142,815,488	-\$6,448,704	\$12,588,319	\$3,709,771	\$9,859,386	\$152,674,874		\$725,717	\$725,717	\$153,400,591	\$153,400,591	\$10,585,103	\$153,400,591	
02OALT015R	\$145,594	-\$3,261	\$7,719	\$0	\$4,458	\$150,053	2.34%	\$710	\$710	\$150,763	\$150,763	\$5,168	\$150,763	
Subtotal	\$145,594	-\$3,261	\$7,719	\$0	\$4,458	\$150,053		\$710	\$710	\$150,763	\$150,763	\$5,168	\$150,763	
AGA	\$1,837	\$0	\$0	\$0	\$0	\$1,837	0.00%	\$0	\$0	\$1,837	\$1,837	\$0	\$1,837	
Rev Adjustment	-\$11,153,832	\$11,153,832	\$0	\$0	\$11,153,832	\$0	0.00%	\$0	\$0	\$0	\$0	\$11,153,832	\$0	
DSM	\$5,097,892	-\$5,097,892	\$0	\$0	-\$5,097,892	\$0	0.00%	\$0	\$0	\$0	\$0	-\$5,097,892	\$0	
Blue Sky	\$410,219	-\$110,219	\$0	\$0	-\$110,219	\$0	0.00%	\$0	\$0	\$0	\$0	-\$110,219	\$0	
BPA Balancing Account	\$299,893	\$0	-\$299,893	\$0	-\$299,893	\$0	0.00%	\$0	\$0	\$0	\$0	-\$299,893	\$0	
Income Tax Deferra	-\$3,444,523	\$3,444,523	\$0	\$0	\$3,444,523	\$0	0.00%	\$0	\$0	\$0	\$0	\$3,444,523	\$0	
Alt Revenue Program	-\$802,731	\$802,731	\$0	\$0	\$802,731	\$0	0.00%	\$0	\$0	\$0	\$0	\$802,731	\$0	
Unbilled Rev	-\$45,000	\$0	\$0	\$0	\$0	-\$45,000	0.00%	\$0	\$0	-\$45,000	-\$45,000	\$0	-\$45,000	
Total	\$133,024,836	\$3,741,010	\$12,306,145	\$3,709,771	\$19,756,927	\$152,781,764	\$0	\$726,427	\$726,427	\$153,508,191	\$153,508,191	\$20,483,354	\$153,508,191	
Commercial														
02GNSV0024	\$48,822,136	-\$1,907,657	\$222,732	-\$314,060	-\$1,998,985	\$46,823,151	2.35%	\$222,567	\$222,567	\$47,045,718	\$47,045,718	-\$1,776,418	\$47,045,718	
02GNSV024F	\$174,330	\$0	\$7	\$0	\$7	\$174,337	2.35%	\$829	\$829	\$175,166	\$175,166	\$836	\$175,166	
02GNSV24FP	\$84,590	\$0	\$1,501	\$0	\$1,501	\$86,090	2.35%	\$409	\$409	\$86,499	\$86,499	\$1,910	\$86,499	
Subtotal	\$49,081,055	-\$1,907,657	\$224,240	-\$314,060	-\$1,997,477	\$47,083,578		\$223,805	\$223,805	\$47,307,383	\$47,307,383	-\$1,773,672	\$47,307,383	
02LGSV0036	\$68,710,034	-\$2,675,918	\$483,690	-\$349,389	-\$2,541,617	\$66,168,418	2.35%	\$314,521	\$314,521	\$66,482,939	\$66,482,939	-\$2,227,096	\$66,482,939	
Subtotal	\$68,710,034	-\$2,675,918	\$483,690	-\$349,389	-\$2,541,617	\$66,168,418		\$314,521	\$314,521	\$66,482,939	\$66,482,939	-\$2,227,096	\$66,482,939	
02LGSV048T	\$15,692,894	-\$546,971	\$0	-\$78,501	-\$625,472	\$15,067,332	2.35%	\$71,620	\$71,620	\$15,138,952	\$15,138,952	-\$553,852	\$15,138,952	
Subtotal	\$15,692,894	-\$546,971	\$0	-\$78,501	-\$625,472	\$15,067,332		\$71,620	\$71,620	\$15,138,952	\$15,138,952	-\$553,852	\$15,138,952	
02OALT015N	\$294,227	-\$6,678	\$4,064	\$0	-\$2,614	\$291,613	2.34%	\$1,380	\$1,380	\$292,993	\$292,993	-\$1,234	\$292,993	
02RCFL0054	\$27,764	-\$1,068	\$0	\$0	-\$1,068	\$26,696	2.34%	\$126	\$126	\$26,822	\$26,822	-\$942	\$26,822	
Subtotal	\$321,991	-\$7,746	\$4,064	\$0	-\$3,682	\$318,309		\$1,506	\$1,506	\$319,815	\$319,815	-\$2,176	\$319,815	
AGA	\$429,589	\$0	\$0	\$0	\$0	\$429,589	0.00%	\$0	\$0	\$429,589	\$429,589	\$0	\$429,589	
Rev Adjustment	-\$9,546,573	\$9,546,573	\$0	\$0	\$9,546,573	\$0	0.00%	\$0	\$0	\$0	\$0	\$9,546,573	\$0	
DSM	\$4,368,261	-\$4,368,261	\$0	\$0	-\$4,368,261	\$0	0.00%	\$0	\$0	\$0	\$0	-\$4,368,261	\$0	
Blue Sky	\$11,080	-\$11,080	\$0	\$0	-\$11,080	\$0	0.00%	\$0	\$0	\$0	\$0	-\$11,080	\$0	
BPA Balance Acct	\$14,786	\$0	-\$14,786	\$0	-\$14,786	\$0	0.00%	\$0	\$0	\$0	\$0	-\$14,786	\$0	
Income Tax Deferra	-\$3,149,364	\$3,149,364	\$0	\$0	\$3,149,364	\$0	0.00%	\$0	\$0	\$0	\$0	\$3,149,364	\$0	
Alt Revenue Program	-\$1,120,942	\$1,120,942	\$0	\$0	\$1,120,942	\$0	0.00%	\$0	\$0	\$0	\$0	\$1,120,942	\$0	
Unbilled Rev	-\$161,000	\$0	\$0	\$0	\$0	-\$161,000	0.00%	\$0	\$0	-\$161,000	-\$161,000	\$0	-\$161,000	
Total	\$124,651,721	\$4,299,246	\$697,208	-\$741,950	\$4,254,504	\$128,906,225	\$0	\$611,452	\$611,452	\$129,517,677	\$129,517,677	\$4,865,956	\$129,517,677	
Industrial														
02GNSV0024	\$1,575,037	-\$60,306	\$7,393	\$0	-\$52,913	\$1,522,124	2.35%	\$7,235	\$7,235	\$1,529,359	\$1,529,359	-\$45,678	\$1,529,359	
02GNSV024F	\$9,856	\$0	\$0	\$0	\$0	\$9,856	2.35%	\$42	\$42	\$9,898	\$9,898	\$42	\$9,898	
02GNSV24FP	\$2,059	\$0	\$27	\$0	\$27	\$2,086	2.35%	\$10	\$10	\$2,096	\$2,096	\$37	\$2,096	
Subtotal	\$1,585,952	-\$60,306	\$7,420	\$0	-\$52,886	\$1,533,066		\$7,287	\$7,287	\$1,540,353	\$1,540,353	-\$45,599	\$1,540,353	
02LGSV0036	\$8,159,869	-\$300,860	\$12,267	\$0	-\$288,592	\$7,871,277	2.35%	\$37,415	\$37,415	\$7,908,692	\$7,908,692	-\$251,177	\$7,908,692	
Subtotal	\$8,159,869	-\$300,860	\$12,267	\$0	-\$288,592	\$7,871,277		\$37,415	\$37,415	\$7,908,692	\$7,908,692	-\$251,177	\$7,908,692	
02PRSV47TM	\$331,422	-\$5,365	\$0	\$0	-\$5,365	\$326,057	2.38%	\$1,569	\$1,569	\$327,626	\$327,626	-\$3,796	\$327,626	
02LGSV048M	\$0	\$0	\$0	\$0	\$0	\$0	2.35%	\$0	\$0	\$0	\$0	\$0	\$0	
02LGSV048T	\$41,489,222	-\$1,624,382	\$0	\$0	-\$1,624,382	\$39,864,841	2.35%	\$189,491	\$189,491	\$40,054,332	\$40,054,332	-\$1,434,891	\$40,054,332	
Subtotal	\$41,820,644	-\$1,629,747	\$0	\$0	-\$1,629,747	\$40,190,897		\$191,060	\$191,060	\$40,381,957	\$40,381,957	-\$1,438,687	\$40,381,957	
02OALT015N	\$17,225	-\$416	\$212	\$0	-\$204	\$17,021	2.34%	\$81	\$81	\$17,102	\$17,102	-\$123	\$17,102	
Subtotal	\$17,225	-\$416	\$212	\$0	-\$204	\$17,021		\$81	\$81	\$17,102	\$17,102	-\$123	\$17,102	
AGA	\$25,144	\$0	\$0	\$0	\$0	\$25,144	0.00%	\$0	\$0	\$25,144	\$25,144	\$0	\$25,144	
Rev Adjustment	-\$4,144,795	\$4,144,795	\$0	\$0	\$4,144,795	\$0	0.00%	\$0	\$0	\$0	\$0	\$4,144,795	\$0	
DSM	\$1,665,639	-\$1,665,639	\$0	\$0	-\$1,665,639	\$0	0.00%	\$0	\$0	\$0	\$0	-\$1,665,639	\$0	
Blue Sky	\$34	\$0	\$0	\$0	-\$34	\$0	0.00%	\$0	\$0	\$0	\$0	-\$34	\$0	
BPA Balancing Acct	\$222	\$0	-\$222	\$0	-\$222	\$0	0.00%	\$0	\$0	\$0	\$0	-\$222	\$0	
Income Tax Deferra	-\$1,650,105	\$1,650,105	\$0	\$0	\$1,650,105	\$0	0.00%	\$0	\$0	\$0	\$0	\$1,650,105	\$0	
Alt Revenue Program	-\$30,381	\$30,381	\$0	\$0	\$30,381	\$0	0.00%	\$0	\$0	\$0	\$0	\$30,381	\$0	
Unbilled Rev	\$876,000	\$0	\$0	\$0	\$0	\$876,000	0.00%	\$0	\$0	\$876,000	\$876,000	\$0	\$876,000	
Total	\$48,325,448	\$2,168,280	\$19,678	\$0	\$2,187,958	\$50,513,406	\$0	\$235,843	\$235,843	\$50,749,249	\$50,749,249	\$2,423,801	\$50,749,249	
Irrigation														
02APSV0040	\$9,273,331	-\$444,663	\$853,803	-\$1,102,685	-\$693,545	\$8,579,786	2.35%	\$40,783	\$40,783	\$8,620,569	\$8,620,569	-\$652,762	\$8,620,569	
02APSV040X	\$4,984,702	\$0	\$0	\$0	\$0	\$4,984,702	2.35%	\$23,694	\$23,694	\$5,008,396	\$5,008,396	\$23,694	\$5,008,396	
Subtotal	\$14,258,033	-\$444,663	\$853,803	-\$1,102,685	-\$693,545	\$13,564,488		\$64,477	\$64,477	\$13,628,965	\$13,628,965	-\$629,068	\$13,628,965	
AGA	\$235,994	\$0	\$0	\$0	\$0	\$235,994	0.00%	\$0	\$0	\$235,994	\$235,994	\$0	\$235,994	
Irrigation Demand Charge	\$43,000	-\$43,000	\$0	\$0	-\$43,000	\$0	0.00%	\$0	\$0	\$0	\$0	-\$43,000	\$0	

PacifiCorp
Results of Operations - June 2016
Summary of Revenue Adjustments

305	Restating					Annualizing							
	Booked Revenues	Normalization ¹	BPA Adjustment	Temperature	Total Restating Adj.	Total Adj. Rev.	Increase	Rate Change ² Eff. 9/15/2017	Total Annualized Adj.	Total Adj.Rev. Restating and Annualized Adj.	Total Adj.Rev. Restating & Annualized	Total Adjustments	Adjusted Revenue
Rev Adjustment	-\$1,589,086	\$1,589,086	\$0	\$0	\$1,589,086	\$0	0.00%	\$0	\$0	\$0	\$0	\$1,589,086	\$0
DSM	\$496,124	-\$496,124	\$0	\$0	-\$496,124	\$0	0.00%	\$0	\$0	\$0	\$0	-\$496,124	\$0
Blue Sky	\$208	-\$208	\$0	\$0	-\$208	\$0	0.00%	\$0	\$0	\$0	\$0	-\$208	\$0
BPA Balancing Acct	\$4,417	\$0	-\$4,417	\$0	-\$4,417	\$0	0.00%	\$0	\$0	\$0	\$0	-\$4,417	\$0
BPA Adjustment Fee	\$108,721	\$0	-\$108,721	\$0	-\$108,721	\$0	0.00%	\$0	\$0	\$0	\$0	-\$108,721	\$0
Income Tax Deferra	-\$288,287	\$288,287	\$0	\$0	\$288,287	\$0	0.00%	\$0	\$0	\$0	\$0	\$288,287	\$0
Alt Revenue Program	\$393,143	-\$393,143	\$0	\$0	-\$393,143	\$0	0.00%	\$0	\$0	\$0	\$0	-\$393,143	\$0
Unbilled Rev	-\$327,000	\$0	\$0	\$0	\$0	-\$327,000	0.00%	\$0	\$0	-\$327,000	-\$327,000	\$0	-\$327,000
Total	\$13,334,265	\$501,236	\$740,666	-\$1,102,685	\$139,216	\$13,473,482	\$0	\$64,477	\$64,477	\$13,537,959	\$13,537,959	\$203,693	\$13,537,959
Public Street & Highway Lighting													
02COSL0052	\$31,380	-\$495	\$0	\$0	-\$495	\$30,885	2.35%	\$147	\$147	\$31,032	\$31,032	-\$348	\$31,032
02CUSL053F	\$237,051	-\$13,270	\$0	\$0	-\$13,270	\$223,781	2.35%	\$1,064	\$1,064	\$224,845	\$224,845	-\$12,206	\$224,845
02CUSL053M	\$60,524	\$0	\$0	\$0	\$0	\$60,524	2.35%	\$288	\$288	\$60,812	\$60,812	\$288	\$60,812
02HPSV0051	\$821,078	-\$12,988	\$0	\$0	-\$12,988	\$808,090	2.33%	\$3,809	\$3,809	\$811,899	\$811,899	-\$9,179	\$811,899
02MVSL0057	\$213,876	-\$5,431	\$0	\$0	-\$5,431	\$208,445	2.33%	\$963	\$963	\$209,428	\$209,428	-\$4,448	\$209,428
02CFR0012	\$91	\$0	\$0	\$0	\$0	\$91	0.00%	\$0	\$0	\$91	\$91	\$0	\$91
Sub Total	\$1,363,999	-\$32,182	\$0	\$0	-\$32,182	\$1,331,816		\$6,291	\$6,291	\$1,338,107	\$1,338,107	-\$25,891	\$1,338,107
AGA	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0
Rev Adjustment	-\$75,452	\$75,452	\$0	\$0	\$75,452	\$0	0.00%	\$0	\$0	\$0	\$0	\$75,452	\$0
DSM	-\$26,679	\$26,679	\$0	\$0	-\$26,679	\$0	0.00%	\$0	\$0	\$0	\$0	-\$26,679	\$0
Income Tax Deferra	-\$23,884	\$23,884	\$0	\$0	\$23,884	\$0	0.00%	\$0	\$0	\$0	\$0	\$23,884	\$0
Unbilled Rev	\$123,000	\$0	\$0	\$0	\$0	\$123,000	0.00%	\$0	\$0	\$123,000	\$123,000	\$0	\$123,000
Total	\$1,414,342.11	\$40,474	\$0	\$0	\$40,474	\$1,454,816		\$6,291	\$6,291	\$1,461,107	\$1,461,107	\$46,765	\$1,461,107
Washington Total	\$320,750,613	\$10,750,247	\$13,763,696	-\$1,865,136	\$26,379,080	\$347,129,693		\$1,644,490	\$1,644,490	\$348,774,183	\$348,774,183	\$28,023,670	\$348,774,183

¹ Adjustments back out Schedule 191 (System Benefits Charge) -\$13,667,005, Revenue Accounting Adjustments \$35,065,902, Irrigation Demand Charge Accrual -\$43,000, DSM -\$11,653,595, Blue Sky -\$121,540, Alternate Revenue Program \$1,560,911, and Decoupling -\$391,426

² Impact for 76 days of the \$8.0 million price increase effective September 15, 2017.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	RES	8,949,121	WA	Situs	8,949,121	3.1.1
Commercial	442	RES	8,678,587	WA	Situs	8,678,587	3.1.1
Industrial ¹	442	RES	4,830,521	WA	Situs	4,830,521	3.1.1
Public Street & Highway	444	RES	67,154	WA	Situs	67,154	3.1.1
			<u>22,525,382</u>			<u>22,525,382</u>	

¹Includes Irrigation

Description of Adjustment

This restating adjustment removes revenue adjustment items that should not be included in regulatory results. The revenues for the 12-months ended June 2018 are normalized by removing Schedule 191 (System Benefits Charge) (\$13,667,005), Revenue Accounting Adjustments \$35,065,902, Irrigation Demand Charge Accrual (\$43,000), Alternate Revenue Program \$1,560,911 and Decoupling (\$391,426).

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	RES	726,427	WA	Situs	726,427	3.1.1
Commercial	442	RES	611,452	WA	Situs	611,452	3.1.1
Industrial ¹	442	RES	300,320	WA	Situs	300,320	3.1.1
Public St. & Hwy	444	RES	6,291	WA	Situs	6,291	3.1.1
			<u>1,644,490</u>			<u>1,644,490</u>	

¹Includes Irrigation

Description of Adjustment

The restating adjustment annualizes the second-year rate increase of \$8.0 million authorized in Washington Limited Issues Filing Docket No. UE-152253 effective September 15, 2017.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Operating Income:							
Remove 12 ME Jun 2018 Allowance Sales	4118	PRO	182	SE	7.616%	14	3.4.1
Add 12 ME Jun 2019 Amortization	4118	PRO	(54)	WA	Situs	(54)	3.4.1
			<u>128</u>			<u>(40)</u>	
Adjustment to Rate Base:							
Regulatory Deferred Sales	25398	PRO	(33)	WA	Situs	(33)	3.4.1
Adjustment to Tax:							
Accum Deferred Income Taxes	190	PRO	11	WA	Situs	11	3.4.1
Schedule M Additions	SCHMAT	PRO	-	WA	Situs	-	3.4.1
Schedule M Deduction	SCHMDT	PRO	54	WA	Situs	54	3.4.1
DIT Expense	41110	PRO	-	WA	Situs	-	3.4.1
DIT Expense	41010	PRO	20	WA	Situs	20	3.4.1

Description of Adjustment

This pro forma adjustment removes the SO2 allowance sales occurring in the 12 months ended June 2018 and reflects, instead, a five-year amortization methodology for 12 months ending June 2019, as approved in UE-100749. Washington's allocation of the revenues is determined by the allowances provided by the Chehalis, Hermiston, Jim Bridger and Colstrip Unit 4 generating resources. All sales prior to August 2012 have been fully amortized.

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

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

Ref 3.4.1

GL Account Balance
Account Number 301947

G/L Account Balance Display				
Account number 301947 Emissions/Allow Rev				
Company code 1000 PacifiCorp				
Business area				
Fiscal year 2018				
All documents in currency * Display currency USD				
Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				
1				
2				
3				
4	31.46	208.33	176.87-	176.87-
5		0.02	0.02-	176.89-
6				176.89-
7				176.89-
8				176.89-
9				176.89-
10				176.89-
11				176.89-
12				176.89-
13				176.89-
14				176.89-
15				176.89-
16				176.89-
Total	31.46	208.35	176.89-	176.89-

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

PacifiCorp
 Results of Operations - June 2018
 SO2 Emission Allowance Sales

Beginning of the Period		Jun-18		Jun-19		Accumulated		Accumulated			
Ending of the Period		Jun-18		Jun-19		Income Tax		Income Tax			
Description	Date Booked	Sales To Date Jun-19	Accumulated Amortization Jun-19	End Unamort Balance Pro	Current Period Amortization 12 Months Ended June 19	Beg Unamort Balance Jun-18	Unrealized Gain SCHMAT 12 Months Ended	Realized Gain SCHMDT 12 Months Ended	D.I.T. Expense 12 Months Ended	Deferred Income Tax Jun-18	Deferred Income Tax Jun-19
Sep 2013 Sale	Sep-13	15,950	15,950	(0)	532	532	0	532	202	202	(0)
Apr 2014 Sale	Apr-14	1,117	1,117	0	168	168	0	168	64	64	0
Apr 2015 Sale	Apr-15	320	272	48	64	112	0	64	24	43	18
Apr 2016 Sale	Apr-16	188	122	66	38	103	0	38	14	39	25
Apr 2017 Sale	Apr-17	177	80	97	35	133	0	35	13	50	37
Apr 2018 Sale	Apr-18	182	45	136	36	173	0	36	9	42	34
Totals				347	873	1,220	0	873	326	440	114

Washington Weighted % - 6.168% 6.168% 6.168%

Actual Sales 12 ME June 2018 182 54 0 54 20

Ref. 3.4.2

Ref. 3.4

Ref. 3.4

Ref. 3.4

SO2 credit Unamortized Balance			DIT Expense			DIT Unamort Balance		
	Total Co.	WA Portion				Total Co.	WA Portion	
Beginning Balance (Jun -18)	1,220	75		326		440	27	
Jul-18	921	57	Washington Weighted % -	6.168%		327	20	
Aug-18	622	38		<u>20</u>		214	13	
Sep-18	589	36		<u>Ref. 3.4</u>		202	12	
Oct-18	556	34		0		190	12	
Nov-18	523	32	Washington Weighted % -	6.168%		177	11	
Dec-18	490	30		<u>0</u>		165	10	
Jan-19	457	28		<u>Ref. 3.4</u>		153	9	
Feb-19	424	26				141	9	
Mar-19	391	24				129	8	
Apr-19	376	23				124	8	
May-19	362	22				119	7	
Ending Balance (Jun -19)	347	21				114	7	
Average of Monthly Averages	541	<u>33</u>				185	11	
		<u>Ref. 3.4</u>						<u>Ref. 3.4</u>

Note: Washington's share of emission allowance sales is based on allowances provided by the Chehalis, Hermiston, Jim Bridger and Colstrip generation plants.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Other Electric Revenues	456	RES	(13,076,184)	WRG	4.792%	(626,565)	3.5.1
Other Electric Revenues	456	PRO	<u>(4,720,370)</u>	WRG	4.792%	<u>(226,184)</u>	3.5.1
			<u>(17,796,553)</u>			<u>(852,748)</u>	

Adjustment Detail:

Actual Wheeling Revenues 12 ME June 2018			116,521,066				3.5.1
Total Adjustments			<u>(17,796,553)</u>				Above
Adjusted Wheeling Revenues 12 ME June 2019			<u>98,724,513</u>				3.5.1

Description of Adjustment

This adjustment removes out-of-period and one-time adjustments from the 12 months ended June 2018 and adds in pro forma changes through June 2019.

PacifiCorp
Results of Operations - June 2018
Wheeling Revenue

Customer	Total
Bonneville Power Administration	(4,484,736)
Basin Electric Power Cooperative	(671,780)
Black Hills, Inc.	(3,617,769)
Bonneville Power Administration	(17,755,723)
Cargill Power Markets, LLC	(350,923)
Constellation	(1,475,913)
Coral Power/Shell	(2,235,583)
Deseret Generation & Transmission Cooperative	(4,207,068)
Foot Creek III, LLC	(6,404)
Fall River Rural Electric Cooperative	(151,308)
Fall River Rural Electric Cooperative	(71,069)
Foot Creek III, LLC	(1,220,302)
Idaho Power Company	(3,579,895)
Pacific Gas & Electric Company	(6,441,490)
Portland General Electric	(1,221)
Powerex Corporation	(21,597,181)
Iberdrola Renewables Inc.	(5,351,757)
Publick Service Co of Colorado	81
Puget Sound Energy	159
Rainbow Energy Marketing	(16,502)
Sierra Pacific Power	(34,615)
State of South Dakota	(152,537)
TransAlta Energy	(264,941)
Tri-State Generation and Trans.	(708,997)
Utah Associated Municipal Power Systems	(21,003,440)
Utah Municipal Power Agency	(3,690,997)
Warm Springs	(119,700)
Western Area Power Administration	(74,065)
Western Area Power Administration	(3,192,359)
NextEra Energy Resources, LLC	(3,515,264)
Southern Calif Edison Com	(3,997,013)
PPL Energy Plus, LLC	2,222
US Bureau of Reclamation	(62,333)
Moon Lake Electric Association	(19,262)
Eugene Water & Electric Board	(975,332)
SCL	273
Enel	1,265
Avista	(5,771)
JPM	19,857
Municipal Energy Nebraska	(16,954)
Cryq Energy, Inc. (Raser Power Systems LLC/Intermountain)	(467,545)
Nevada	(119,166)
Sacramento Municipal Utility District	(791,700)
Macquarie Energy, LLC	(13,752)
Salt River Project	(968,327)
Black Hills/Colorado Electric Utility Company, L.P.	(22,348)
Eagle Energy Partners	(4,965)
The Energy Authority	(32,750)
Southern California PPA	(57,499)
Tenaska Power Services Co	(105,942)
Los Angeles Dept Water & Power	(47,635)
Simplot	(21,271)
Powder River Energy Corp	516
Idaho Power Company	97
Brookfield Energy Marketing LP	(244,977)
Obsidian	(123,914)
Public Service Co of New Mexico	2
Constellation	(8,304)
Constellation NewEnergy, Inc.	(2,064,668)
City of Anaheim	(612,845)
Energy Keepers	(2,970)
Tucson Electric Power Co	51
Westar Energy	(8,709)
Calpine Energy Solutions	(614,799)
Evergreen Bio	(157,726)
APS	(9,762)
3 Phases	(156)
Cowiltz Revenue	(170,774)
Accruals and Adjustments	1,187,116

Total (116,521,066)

Ref 3.5

Type

RES	Remove refunds and other out of period adjustments	6,739,850
RES	Reverse Deferral Fee	123,914
RES	Reverse unreserved use charges: Constellation	23,679
RES	Reverse unreserved use charges: Southern California Edison	78,704
RES	Reverse unreserved use charges: SCPPA	5,473
RES	Adjust SMUD Capacity for 1 month: (11 months already reduced) (19-30)	31,917
RES	Annualize Evergreen Bio added in Jan 2018	(177,354)
RES	Termination of Malin lease with PG&E after 2018	6,250,000
PRO	Recognize Enel Deferrals	(119,620)
PRO	Add City of Roseville: start June 2018 (Add 11 months as 1 month accrued)	(1,404,816)
PRO	Add Roseburg Forest Products; 11 MW effective 10/1/2018	(268,864)
PRO	Add Obsidian Renewables: Estimate 50 MW June 2019	(130,071)
PRO	Adjust for partial contract termination:Idaho starting June 2019	362,691
PRO	Adjust for partial contract termination:Clatskanie Oct 2018 (55 to 18)	966,210
PRO	Estimate tax reform impact	5,314,839

Test Period Incremental Adjustments 17,796,553

Ref 3.5

Accum Test Period Totals (98,724,512)

Ref 3.5

4. O&M ADJUSTMENTS

	4.1	4.2	4.2.1	4.3	4.3.1	4.4
Total Normalized	Miscellaneous Expense & Revenue	General Wage Increase - Annualizing	(cont.) General Wage Increase - Annualizing	General Wage Increase - Pro Forma	(cont.) General Wage Increase - Pro Forma	Injuries and Damages
1 Operating Revenues:						
2 General Business Revenues	(19,604,862)	(19,604,862)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	(19,604,862)	(19,604,862)	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	88,373	-	49,257	-	39,116	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	48,434	-	26,996	-	21,438	-
12 Other Power Supply	148,017	(87)	29,624	-	23,525	113,796
13 Transmission	10,794	72,649	21,438	-	17,024	(100,318)
14 Distribution	(248,282)	(78)	30,995	40,652	24,614	(376,288)
15 Customer Accounting	(196,637)	(282)	-	25,934	-	20,595
16 Customer Service & Info	(40,691)	(27,900)	-	3,996	-	3,173
17 Sales	-	-	-	-	-	-
18 Administrative & General	(114,453)	49,178	32,366	1,431	25,702	1,136
19 Total O&M Expenses	(304,446)	93,480	190,677	72,013	151,420	57,187
20 Depreciation	(422,144)	(422,144)	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(5,139,682)	(5,405,787)	(53,390)	(20,164)	(42,397)	(16,012)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	30,185	30,185	-	-	-	-
28 Total Operating Expenses:	(5,836,087)	(5,704,267)	137,287	51,849	109,022	41,174
29						
30 Operating Rev For Return:	(13,768,775)	(13,900,595)	(137,287)	(51,849)	(109,022)	(41,174)
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	-3.273%	-3.304%	-0.033%	-0.012%	-0.026%	-0.010%
61 Estimated Price Change	20,045,095	20,237,004	199,868	75,484	158,718	59,943
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(18,908,457)	(19,306,382)	(190,677)	(72,013)	(151,420)	(57,187)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	(552,451)	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(18,356,006)	(19,306,382)	(190,677)	(72,013)	(151,420)	(57,187)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(18,356,006)	(19,306,382)	(190,677)	(72,013)	(151,420)	(57,187)
77						
78 Federal Income Taxes	(5,139,682)	(5,405,787)	(53,390)	(20,164)	(42,397)	(16,012)

	4.5	4.6	4.7	4.8	4.9	0	0
	Advertising	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense	Legal Expenses	Remove Non-Recurring Entries	0	0
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	-	-	-	(18,841)	-	-	-
13 Transmission	-	-	-	(459)	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	(242,884)	-	-	-	-
16 Customer Service & Info	(19,960)	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	440	5,715	-	(12,970)	-	-	-
19 Total O&M Expenses	(19,521)	5,715	(242,884)	(32,270)	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	5,466	(1,600)	68,007	9,036	154,686	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(14,055)	4,115	(174,876)	(23,234)	154,686	-	-
29							
30 Operating Rev For Return:	14,055	(4,115)	174,876	23,234	(154,686)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.003%	-0.001%	0.042%	0.006%	-0.037%	0.000%	0.000%
61 Estimated Price Change	(20,462)	5,991	(254,591)	(33,826)	225,198	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	19,521	(5,715)	242,884	32,270	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	(552,451)	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	19,521	(5,715)	242,884	32,270	552,451	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	19,521	(5,715)	242,884	32,270	552,451	-	-
77							
78 Federal Income Taxes	5,466	(1,600)	68,007	9,036	154,686	-	-

	4.1	4.2	4.2.1	4.3	4.3.1	4.4
Total Normalized	Miscellaneous Expense & Revenue	General Wage Increase - Annualizing	(cont.) General Wage Increase - Annualizing	General Wage Increase - Pro Forma	(cont.) General Wage Increase - Pro Forma	Injuries and Damages
1 Operating Revenues:						
2 General Business Revenues	(19,604,862)	(19,604,862)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	(19,604,862)	(19,604,862)	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	49,257	-	49,257	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	26,996	-	26,996	-	-	-
12 Other Power Supply	124,492	(87)	29,624	-	-	113,796
13 Transmission	(6,231)	72,649	21,438	-	-	(100,318)
14 Distribution	(305,178)	(78)	30,995	40,652	-	(376,288)
15 Customer Accounting	(217,232)	(282)	-	25,934	-	-
16 Customer Service & Info	(43,864)	(27,900)	-	3,996	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(141,292)	49,178	32,366	1,431	-	(217,452)
19 Total O&M Expenses	(513,052)	93,480	190,677	72,013	-	(580,262)
20 Depreciation	(422,144)	(422,144)	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(5,081,272)	(5,405,787)	(53,390)	(20,164)	-	162,473
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	30,185	30,185	-	-	-	-
28 Total Operating Expenses:	(5,986,284)	(5,704,267)	137,287	51,849	-	(417,789)
29						
30 Operating Rev For Return:	(13,618,579)	(13,900,595)	(137,287)	(51,849)	-	417,789
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	-3.237%	-3.304%	-0.033%	-0.012%	0.000%	0.099%
61 Estimated Price Change	19,826,433	20,237,004	199,868	75,484	-	(608,233)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(18,699,851)	(19,306,382)	(190,677)	(72,013)	-	580,262
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	(552,451)	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(18,147,400)	(19,306,382)	(190,677)	(72,013)	-	580,262
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(18,147,400)	(19,306,382)	(190,677)	(72,013)	-	580,262
77						
78 Federal Income Taxes	(5,081,272)	(5,405,787)	(53,390)	(20,164)	-	162,473

	4.5	4.6	4.7	4.8	4.9	0	0
	Advertising	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense	Legal Expenses	Remove Non-Recurring Entries	0	0
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	-	-	-	(18,841)	-	-	-
13 Transmission	-	-	-	(459)	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	(242,884)	-	-	-	-
16 Customer Service & Info	(19,960)	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	440	5,715	-	(12,970)	-	-	-
19 Total O&M Expenses	(19,521)	5,715	(242,884)	(32,270)	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	5,466	(1,600)	68,007	9,036	154,686	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(14,055)	4,115	(174,876)	(23,234)	154,686	-	-
29							
30 Operating Rev For Return:	14,055	(4,115)	174,876	23,234	(154,686)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.003%	-0.001%	0.042%	0.006%	-0.037%	0.000%	0.000%
61 Estimated Price Change	(20,462)	5,991	(254,591)	(33,826)	225,198	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	19,521	(5,715)	242,884	32,270	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	(552,451)	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	19,521	(5,715)	242,884	32,270	552,451	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	19,521	(5,715)	242,884	32,270	552,451	-	-
77							
78 Federal Income Taxes	5,466	(1,600)	68,007	9,036	154,686	-	-

	4.1	4.2	4.2.1	4.3	4.3.1	4.4
	Miscellaneous Expense & Revenue	General Wage Increase - Annualizing	(cont.) General Wage Increase - Annualizing	General Wage Increase - Pro Forma	(cont.) General Wage Increase - Pro Forma	Injuries and Damages
Total Normalized						
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	39,116	-	-	39,116	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	21,438	-	-	21,438	-	-
12 Other Power Supply	23,525	-	-	23,525	-	-
13 Transmission	17,024	-	-	17,024	-	-
14 Distribution	56,896	-	-	24,614	32,282	-
15 Customer Accounting	20,595	-	-	-	20,595	-
16 Customer Service & Info	3,173	-	-	-	3,173	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	26,839	-	-	25,702	1,136	-
19 Total O&M Expenses	208,606	-	-	151,420	57,187	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(58,410)	-	-	(42,397)	(16,012)	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	150,196	-	-	109,022	41,174	-
29						
30 Operating Rev For Return:	(150,196)	-	-	(109,022)	(41,174)	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	-0.036%	0.000%	0.000%	0.000%	-0.026%	-0.010%
61 Estimated Price Change	218,662	-	-	-	158,718	59,943
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(208,606)	-	-	(151,420)	(57,187)	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(208,606)	-	-	(151,420)	(57,187)	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(208,606)	-	-	(151,420)	(57,187)	-
77						
78 Federal Income Taxes	(58,410)	-	-	(42,397)	(16,012)	-

	4.5	4.6	4.7	4.8	4.9	0	0
	Advertising	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense	Legal Expenses	Remove Non-Recurring Entries	0	0
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 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	RES	(7,979,911)	WA	Situs	(7,979,911)	4.1.1
Commercial and Industrial	442	RES	(11,562,994)	WA	Situs	(11,562,994)	4.1.1
Street & Highway Lighting	444	RES	<u>(61,957)</u>	WA	Situs	<u>(61,957)</u>	4.1.1
			<u>(19,604,862)</u>			<u>(19,604,862)</u>	
Gain on Property Sales	421	RES	(202,206)	CAGE	0.000%	-	
Gain on Property Sales	421	RES	(112,640)	UT	Situs	-	
Gain on Property Sales	421	RES	442,861	SO	6.853%	30,350	
Loss on Property Sales	421	RES	84	CAGE	0.000%	-	
Loss on Property Sales	421	RES	83	OR	Situs	-	
Loss on Property Sales	421	RES	<u>(2,416)</u>	SO	6.853%	<u>(166)</u>	
			<u>125,765</u>			<u>30,185</u>	4.1.2
Adjustment to Expense:							
Steam Depreciation Expense	403SP	RES	(1,876,195)	CAGW	22.500%	(422,144)	
Amortization of Unrecovered Plant	407	RES	1,876,195	OR	Situs	-	
Miscellaneous Transmission Expense	566	RES	322,885	CAGW	22.500%	72,649	
Miscellaneous Transmission Expense	566	RES	(322,885)	CAGE	0.000%	-	
Other Expenses	557	RES	(1,066)	SG	8.196%	(87)	
Oper Superv & Eng	580	RES	(1,207)	SNPD	6.477%	(78)	
Customer Records	903	RES	(4,029)	CN	7.010%	(282)	
Customer Records	903	RES	(20,919)	OR	Situs	-	
Customer Service Expense	908	RES	(302)	CN	7.010%	(21)	
Informational Advertising	909	RES	1,451	CA	Situs	-	
Informational Advertising	909	RES	(399,475)	CN	7.010%	(28,003)	
Informational Advertising	909	RES	500	ID	Situs	-	
Informational Advertising	909	RES	(116,874)	OR	Situs	-	
Informational Advertising	909	RES	(213,904)	UT	Situs	-	
Informational Advertising	909	RES	125	WA	Situs	125	
Informational Advertising	909	RES	4,130	WY-ALL	Situs	-	
Office Supplies and Expense	921	RES	(36,095)	SO	6.853%	(2,474)	
Outside Services	923	RES	(38,183)	SO	6.853%	(2,617)	
Regulatory Commission Expense	928	RES	351,541	SO	6.853%	24,092	
Regulatory Commission Expense	928	RES	(38,575)	OR	Situs	-	
Regulatory Commission Expense	928	RES	(207,724)	WY-ALL	Situs	-	
Regulatory Commission Expense	928	RES	(104,825)	UT	Situs	-	
Duplicate Charges	929	RES	47,916	SO	6.853%	3,284	
Advertising	930	RES	383,636	CN	7.010%	26,893	
Advertising	930	RES	97,247	OR	Situs	-	
Advertising	930	RES	<u>174,138</u>	UT	Situs	<u>-</u>	
			<u>(122,493)</u>			<u>(328,664)</u>	4.1.2

Description of Adjustment

This adjustment recognizes the deferral of Washington revenues related to accelerated steam depreciation and decoupling. It also reallocates gains and losses on property sales to reflect the appropriate allocation. In addition, this adjustment corrects the accounts and allocations of certain revenues and miscellaneous expenses.

PacifiCorp
Results of Operations - June 2018
Miscellaneous General Expense & Revenue

Revenues that need to be included in results:

	Accelerated Depn at Bridger and Colstrip Plants	Washington Decoupling	Tax Cuts and Jobs Act (TCJA)	Annualization Adjustment for Year 2 Increase Accelerated Depn at Bridger and	Total	Account	Factor	
Residential	(5,281,594)	0	(2,567,270)	(131,047)	(7,979,911)	440	WA	Ref 4.1
Commercial & Industrial	(6,998,386)	(612,305)	(3,792,005)	(160,298)	(11,562,994)	442	WA	Ref 4.1
Street & Highway Lighting	(42,986)	-	(17,801)	(1,170)	(61,957)	444	WA	Ref 4.1
	<u>(12,322,966)</u>	<u>(612,305)</u>	<u>(6,377,076)</u>	<u>(292,515)</u>	<u>(19,604,862)</u>			

PacifiCorp
Results of Operations - June 2018
Miscellaneous General Expense & Revenue
Adjustments Required

Description	FERC	Factor	Amount	
FERC 421 - (Gain)/Loss on Sale of Utility Plant				
Gain on Property Sales	421	CAGE	(202,206)	
Gain on Property Sales	421	UT	(112,640)	
Gain on Property Sales	421	SO	442,861	
Loss on Property Sales	421	CAGE	84	
Loss on Property Sales	421	OR	83	
Loss on Property Sales	421	SO	(2,416)	
			<u>125,765</u>	Ref 4.1
Depreciation Allocation Correction				
System allocated give-back	403SP	CAGW	(1,876,195)	
Situs allocated give-back	407	OR	1,876,195	
			<u>-</u>	
FERC 566 - Miscellaneous Transmission Expense				
Correct allocation	566	CAGW	322,885	
Correct allocation	566	CAGE	(322,885)	
			<u>-</u>	
Non Regulated Flights				
Other Expenses	557	SG	(1,066)	
Oper Superv & Eng	580	SNPD	(1,207)	
Customer Service Expense	908	CN	(302)	
			<u>(2,575)</u>	
Informational & Instructional Advertising				
Blue Sky	909	CN	(3,525)	
Blue Sky	909	OR	(19,442)	
Blue Sky	903	CN	(4,029)	
Blue Sky	903	OR	(20,919)	
Blue Sky	929	SO	47,916	
DSM	909	CN	(703)	
Sponsorships	909	OR	(560)	
Sponsorships	909	UT	(44,795)	
Campaign	909	CN	(383,636)	
Campaign	930	CN	383,636	
Campaign	909	UT	(174,138)	
Campaign	930	UT	174,138	
Campaign	909	OR	(97,247)	
Campaign	930	OR	97,247	
Remove system allocation	909	CN	(11,610)	
Remove system allocation	909	OR	(125)	
Add situs allocation	909	ID	500	
Add situs allocation	909	UT	5,029	
Add situs allocation	909	WY	4,130	
Add situs allocation	909	WA	125	
Add situs allocation	909	CA	1,451	
Add situs allocation	909	OR	500	
Total			<u>(46,058)</u>	
FERC 921 - Office Supplies & Expenses				
Expense removal	921	SO	(36,095)	
FERC 923 - Outside Services				
Intercompany SERP Costs	923	SO	(37,765)	
Legal Services	923	SO	(418)	
			<u>(38,183)</u>	
FERC 928 - Regulatory Commission Expense				
Reclassify EverPower Wind Holdings costs	928	SO	208,141	
Reclassify EverPower Wind Holdings costs	928	WYP	(208,141)	
Reclassify Glen Canyon Solar Project	928	SO	104,825	
Reclassify Glen Canyon Solar Project	928	UT	(104,825)	
Reclassify EIM Congestion Offset Dispute	928	SO	38,575	
Reclassify EIM Congestion Offset Dispute	928	OR	(38,575)	
Regulatory Commission Expense	928	WYP	418	
			<u>418</u>	
Total Expense			<u><u>(122,493)</u></u>	Ref 4.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Operations	500	RES	530,923	CAGE	0.000%	-	
Steam Operations	500	RES	46,826	JBG	22.500%	10,536	
Steam Operations	500	RES	343	SG	8.196%	28	
Fuel Related-Non NPC	501	RES	1,348	CAEE	0.000%	-	
Hydro Operations	535	RES	52,625	CAGE	0.000%	-	
Hydro Operations	535	RES	87,954	CAGW	22.500%	19,790	
Other Operations	549	RES	111	OR	Situs	-	
Other Power Supply Expenses	557	RES	3,990	CAGE	0.000%	-	
Other Power Supply Expenses	557	RES	275,321	SG	8.196%	22,565	
Other Power Supply Expenses	557	RES	195	ID	Situs	-	
Transmission Operations	560	RES	33,692	CAGE	0.000%	-	
Transmission Operations	560	RES	7,423	CAGW	22.500%	1,670	
Transmission Operations	560	RES	547	JBG	22.500%	123	
Transmission Operations	560	RES	120,059	SG	8.196%	9,840	
Distribution Operations	580	RES	183,929	SNPD	6.477%	11,914	
Distribution Operations	580	RES	7,513	CA	Situs	-	
Distribution Operations	580	RES	12,571	ID	Situs	-	
Distribution Operations	580	RES	62,969	OR	Situs	-	
Distribution Operations	580	RES	84,548	UT	Situs	-	
Distribution Operations	580	RES	14,624	WA	Situs	14,624	
Distribution Operations	580	RES	19,706	WY-ALL	Situs	-	
Administrative & General	920	RES	471,186	SO	6.853%	32,291	
Administrative & General	920	RES	2,054	CA	Situs	-	
Administrative & General	920	RES	218	ID	Situs	-	
Administrative & General	920	RES	1,468	OR	Situs	-	
Administrative & General	920	RES	1,114	UT	Situs	-	
Administrative & General	920	RES	75	WA	Situs	75	
Administrative & General	920	RES	510	WY-ALL	Situs	-	
Steam Maintenance	512	RES	267,029	CAGE	0.000%	-	
Steam Maintenance	512	RES	171,968	JBG	22.500%	38,693	
Hydro Maintenance	545	RES	8,044	CAGE	0.000%	-	
Hydro Maintenance	545	RES	32,027	CAGW	22.500%	7,206	
Other Operations	548	RES	53,372	CAGE	0.000%	-	
Other Operations	548	RES	19,467	CAGW	22.500%	4,380	
Other Operations	548	RES	14,579	SG	8.196%	1,195	
Other Maintenance	553	RES	19,588	CAGE	0.000%	-	
Other Maintenance	553	RES	6,596	CAGW	22.500%	1,484	
Transmission Maintenance	571	RES	62,455	CAGE	0.000%	-	
Transmission Maintenance	571	RES	29,056	CAGW	22.500%	6,538	
Transmission Maintenance	571	RES	38,011	SG	8.196%	3,115	
Transmission Maintenance	571	RES	676	JBG	22.500%	152	
Distribution Maintenance	593	RES	68,814	SNPD	6.477%	4,457	
Distribution Maintenance	593	RES	27,438	CA	Situs	-	
Distribution Maintenance	593	RES	44,813	ID	Situs	-	
			<u>2,887,777</u>			<u>190,677</u>	

Description of Adjustment:

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended June 2018 for labor charged to operations and maintenance accounts. See page 4.3.2 for more information on how this adjustment was calculated.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Distribution Maintenance	593	RES	185,821	OR	Situs	-	
Distribution Maintenance	593	RES	258,371	UT	Situs	-	
Distribution Maintenance	593	RES	40,652	WA	Situs	40,652	
Distribution Maintenance	593	RES	76,974	WY-ALL	Situs	-	
Customer Accounts	903	RES	261,495	CN	7.010%	18,331	
Customer Accounts	903	RES	7,651	CA	Situs	-	
Customer Accounts	903	RES	15,657	ID	Situs	-	
Customer Accounts	903	RES	78,422	OR	Situs	-	
Customer Accounts	903	RES	46,442	UT	Situs	-	
Customer Accounts	903	RES	7,603	WA	Situs	7,603	
Customer Accounts	903	RES	15,307	WY-ALL	Situs	-	
Customer Services	908	RES	21,117	CN	7.010%	1,480	
Customer Services	908	RES	1,052	CA	Situs	-	
Customer Services	908	RES	(4)	ID	Situs	-	
Customer Services	908	RES	17,034	OR	Situs	-	
Customer Services	908	RES	21,058	UT	Situs	-	
Customer Services	908	RES	2,516	WA	Situs	2,516	
Customer Services	908	RES	7,468	WY-ALL	Situs	-	
Customer Services	908	RES	467	OTHER	0.000%	-	
Administrative & General	935	RES	6	CA	Situs	-	
Administrative & General	935	RES	136	OR	Situs	-	
Administrative & General	935	RES	15	WA	Situs	15	
Administrative & General	935	RES	20,659	SO	6.853%	1,416	
			<u>1,085,918</u>			<u>72,013</u>	

Adjustment Summary:

		2,887,777	190,677	Page 4.2
		<u>1,085,918</u>	<u>72,013</u>	Page 4.2.1
Total Adjustment		<u>3,973,695</u>	<u>262,690</u>	
		Ref 4.3.3	Ref 4.3.8	

Description of Adjustment:

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended June 2018 for labor charged to operations and maintenance accounts. See page 4.3.2 for more information on how this adjustment was calculated.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Operations	500	PRO	421,615	CAGE	0.000%	-	
Steam Operations	500	PRO	37,186	JBG	22.500%	8,367	
Steam Operations	500	PRO	273	SG	8.196%	22	
Fuel Realted-Non NPC	501	PRO	1,070	CAEE	0.000%	-	
Hydro Operations	535	PRO	41,791	CAGE	0.000%	-	
Hydro Operations	535	PRO	69,846	CAGW	22.500%	15,715	
Other Operations	549	PRO	88	OR	Situs	-	
Other Power Supply Expenses	557	PRO	3,169	CAGE	0.000%	-	
Other Power Supply Expenses	557	PRO	218,637	SG	8.196%	17,920	
Other Power Supply Expenses	557	PRO	155	ID	Situs	-	
Transmission Operations	560	PRO	26,756	CAGE	0.000%	-	
Transmission Operations	560	PRO	5,895	CAGW	22.500%	1,326	
Transmission Operations	560	PRO	434	JBG	22.500%	98	
Transmission Operations	560	PRO	95,341	SG	8.196%	7,814	
Distribution Operations	580	PRO	146,061	SNPD	6.477%	9,461	
Distribution Operations	580	PRO	5,966	CA	Situs	-	
Distribution Operations	580	PRO	9,983	ID	Situs	-	
Distribution Operations	580	PRO	50,004	OR	Situs	-	
Distribution Operations	580	PRO	67,141	UT	Situs	-	
Distribution Operations	580	PRO	11,613	WA	Situs	11,613	
Distribution Operations	580	PRO	15,649	WY-ALL	Situs	-	
Administrative & General	920	PRO	374,176	SO	6.853%	25,643	
Administrative & General	920	PRO	1,631	CA	Situs	-	
Administrative & General	920	PRO	173	ID	Situs	-	
Administrative & General	920	PRO	1,166	OR	Situs	-	
Administrative & General	920	PRO	885	UT	Situs	-	
Administrative & General	920	PRO	59	WA	Situs	59	
Administrative & General	920	PRO	405	WY-ALL	Situs	-	
Steam Maintenance	512	PRO	212,052	CAGE	0.000%	-	
Steam Maintenance	512	PRO	136,563	JBG	22.500%	30,727	
Hydro Maintenance	545	PRO	6,388	CAGE	0.000%	-	
Hydro Maintenance	545	PRO	25,433	CAGW	22.500%	5,722	
Other Operations	548	PRO	42,384	CAGE	0.000%	-	
Other Operations	548	PRO	15,459	CAGW	22.500%	3,478	
Other Operations	548	PRO	11,578	SG	8.196%	949	
Other Maintenance	553	PRO	15,555	CAGE	0.000%	-	
Other Maintenance	553	PRO	5,238	CAGW	22.500%	1,178	
Transmission Maintenance	571	PRO	49,597	CAGE	0.000%	-	
Transmission Maintenance	571	PRO	23,074	CAGW	22.500%	5,192	
Transmission Maintenance	571	PRO	30,185	SG	8.196%	2,474	
Transmission Maintenance	571	PRO	537	JBG	22.500%	121	
Distribution Maintenance	593	PRO	54,646	SNPD	6.477%	3,540	
Distribution Maintenance	593	PRO	21,789	CA	Situs	-	
			<u>2,257,644</u>			<u>151,420</u>	

Description of Adjustment:

This adjustment recognizes wage and benefit increases that have occurred, or are projected to occur during the twelve month period ending June 2019 for labor charged to operation & maintenance accounts. See page 4.3.2 or more information on how this adjustment was calculated.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Distribution Maintenance	593	PRO	35,587	ID	Situs	-	
Distribution Maintenance	593	PRO	147,563	OR	Situs	-	
Distribution Maintenance	593	PRO	205,177	UT	Situs	-	
Distribution Maintenance	593	PRO	32,282	WA	Situs	32,282	
Distribution Maintenance	593	PRO	61,126	WY-ALL	Situs	-	
Customer Accounts	903	PRO	207,658	CN	7.010%	14,557	
Customer Accounts	903	PRO	6,076	CA	Situs	-	
Customer Accounts	903	PRO	12,433	ID	Situs	-	
Customer Accounts	903	PRO	62,276	OR	Situs	-	
Customer Accounts	903	PRO	36,880	UT	Situs	-	
Customer Accounts	903	PRO	6,038	WA	Situs	6,038	
Customer Accounts	903	PRO	12,156	WY-ALL	Situs	-	
Customer Services	908	PRO	16,769	CN	7.010%	1,176	
Customer Services	908	PRO	835	CA	Situs	-	
Customer Services	908	PRO	(3)	ID	Situs	-	
Customer Services	908	PRO	13,527	OR	Situs	-	
Customer Services	908	PRO	16,722	UT	Situs	-	
Customer Services	908	PRO	1,998	WA	Situs	1,998	
Customer Services	908	PRO	5,930	WY-ALL	Situs	-	
Customer Services	908	PRO	371	OTHER	0.000%	-	
Administrative & General	935	PRO	5	CA	Situs	-	
Administrative & General	935	PRO	108	OR	Situs	-	
Administrative & General	935	PRO	12	WA	Situs	12	
Administrative & General	935	PRO	16,406	SO	6.853%	1,124	
			<u>897,932</u>			<u>57,187</u>	

Adjustment Summary:

		2,257,644	151,420	Page 4.3
		<u>897,932</u>	<u>57,187</u>	Page 4.3.1
Total Adjustment		<u>3,155,575</u>	<u>208,606</u>	
		Ref 4.3.3	Ref 4.3.8	

Description of Adjustment:

This adjustment recognizes wage and benefit increases that have occurred, or are projected to occur during the twelve month period ending June 2019 for labor charged to operation & maintenance accounts. See page 4.3.2 or more information on how this adjustment was calculated.

The unadjusted and restated (12 months ended June 2018) labor expenses are summarized on page 4.3.3. The following is an explanation of the procedures used to develop the labor expenses used in this adjustment.

1. Actual June 2018 total labor related expenses are identified on page 4.3.3.
2. Actual June 2018 expenses for regular time, overtime, and premium pay were identified by labor group and restated to reflect wage increases during the base period. The restatement of labor calculations can be found on page 4.3.4.
3. The restated June 2018 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to June 2019 (see page 4.3.5). Union and non-union costs were escalated using the contractual and target rates found on page 4.3.6.
3. Compensation related to the Annual Incentive Plan is calculated by escalating the base period amount by the non-union wage increase percentage. The Annual Incentive Plan is the second step of a two-stage compensation philosophy that provides employees with market average compensation with a portion at risk and based on achieving annual goals. Union employees do not participate in the Company's Annual Incentive Plan; instead, they receive annual increases to their wages that are reflected in the escalation described above.
4. Payroll taxes have been updated as result of the labor calculations in parts 2 and 3 above. These payroll tax calculations can be found on page 4.3.9.
5. SERP related expenses are removed from the pro forma period through the pro forma adjustment portion of this adjustment as reflected on page 4.3.3.

PacifiCorp
Washington Results of Operations - June 2018
General Wage Increase Adjustment

Account	Description	12 Months Ended June 2018	Restatement 12 Months Ended June 2018	Adjustment	Pro Forma 12 Months Ending June 2019	Adjustment	Ref.
5001XX	Regular Ordinary Time	417,728,102	422,501,834	4,773,732	427,603,378	5,101,544	
5002XX	Overtime	56,463,702	57,108,961	645,258	57,798,529	689,568	
5003XX	Premium Pay	7,518,887	7,604,811	85,925	7,696,636	91,825	
	Subtotal for Escalation	481,710,690	487,215,606	5,504,915	493,098,544	5,882,938	4.3.4
500410	Annual Incentive Plan	27,166,140	27,166,140	-	27,166,140	-	
580500	Payroll Tax Expense	36,349,921	36,751,286	401,365	37,180,781	429,496	4.3.9
580700	Payroll Tax Expense-Unemployment	2,850,835	2,850,835	-	2,850,835	-	
	Total Payroll Taxes	39,200,755	39,602,121	401,365	40,031,616	429,496	
501115	SERP Plan	1,622,161	1,622,161	-	-	(1,622,161)	
50112X	Medical	56,241,431	56,241,431	-	56,241,431	-	
5011XX	Pension	1,064,935	1,064,935	-	1,064,935	-	
50115X	Post Retirement	(3,994,471)	(3,994,471)	-	(3,994,471)	-	
5012XX	401(k)	37,431,111	37,431,111	-	37,431,111	-	
xxxxx	All Other Labor and Benefit Items	29,625,269	29,625,269	-	29,625,269	-	
	Other Labor	121,990,437	121,990,437	-	120,368,276	(1,622,161)	
	Total Labor	670,068,023	675,974,304	5,906,280	680,664,576	4,690,273	4.3.7
	Non-Utility and Capitalized Labor	219,251,967	221,184,553	1,932,585	222,719,250	1,534,697	4.3.7
	Total Utility Labor	450,816,056	454,789,751	3,973,695	457,945,326	3,155,575	4.3.7

Page 4.2.1

Page 4.3.1

PacifiCorp
 Results of Operations
 General Wage Increase Adjustment
 Escalation of Regular, Overtime, and Premium Labor
 (Figures are in thousands)

Base Period: 12 Months Ended June 2018
 Pro Forma Period: 12 Months Ending June 2019

Labor (12 Months Ended June 2018)

Acct	Account Desc.	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Total
5001XX	Reg/Ordinary Time	33,221	36,498	33,254	34,218	35,563	33,276	36,592	33,441	35,652	34,147	37,694	34,184	417,728,102
5002XX	Overtime	4,394	4,943	5,517	4,559	4,294	4,824	3,964	3,740	4,589	5,257	5,215	5,167	56,463,702
5003XX	Premium Pay	658	716	862	496	560	617	465	458	676	633	630	748	7,518,887
Grand Total		38,273	42,157	39,633	39,272	40,407	38,716	41,021	37,640	40,917	40,036	43,538	40,099	481,710,690

Ref. 4.3.3
 Ref. 4.3.3
 Ref. 4.3.3
 Ref. 4.3.3

Labor (12 Months Ended June 2018)

Group Code	Labor Group	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Total
2	Officer/Exempt	14,198	15,534	14,758	14,928	15,737	14,688	15,863	15,022	16,334	14,428	16,559	15,133	183,182,214
3	IBEW 125	3,026	3,260	3,062	3,244	3,118	2,714	3,131	2,676	2,881	2,913	3,260	3,109	36,395,178
4	IBEW 659	3,508	4,160	3,644	3,679	3,633	3,325	3,593	3,190	3,544	3,607	3,868	3,731	43,480,838
5	UWUA 197	134	145	192	138	180	145	181	160	181	175	162	172	1,965,575
8	UWUA 127	3,810	4,012	3,760	3,955	3,932	4,174	4,057	3,525	3,739	4,583	4,442	4,091	48,080,302
9	IBEW 57 WY	66	65	52	51	57	45	55	38	47	47	48	56	626,629
11	IBEW 57 PD	8,264	9,118	8,890	7,763	8,250	8,106	8,373	7,634	8,360	8,673	9,079	8,463	100,973,398
12	IBEW 57 PS	3,378	3,778	3,362	3,629	3,545	3,604	3,667	3,459	3,768	3,615	3,783	3,391	42,980,359
13	PCCC Non-Exempt	580	671	608	601	604	584	652	588	619	643	667	596	7,411,152
15	IBEW 57 CT	336	367	319	321	316	345	320	289	315	312	477	283	3,998,814
16	Local 77							155	126	122	139	130	111	783,702
18	Non-Exempt	972	1,046	987	962	1,035	986	974	933	1,007	901	1,065	963	11,832,526
Grand Total		38,273,025	42,156,926	39,633,407	39,272,089	40,407,132	38,716,334	41,020,930	37,640,001	40,916,873	40,036,242	43,538,335	40,099,397	481,710,690

Restatement Increase

Group Code	Labor Group	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18
2	Officer/Exempt							2.30%					
3	IBEW 125								2.50%				
4	IBEW 659											2.00%	
5	UWUA 197			0.63%	1.38%								2.00%
8	UWUA 127				2.00%								
9	IBEW 57 WY	2.00%											
11	IBEW 57 PD								2.00%				
12	IBEW 57 PS								2.00%				
13	PCCC Non-Exempt							1.38%					
15	IBEW 57 CT								2.00%				
16	Local 77								2.25%				
18	Non-Exempt							2.17%					

Annualized Labor June 2011

Group Code	Labor Group	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Total
2	Officer/Exempt	14,525	15,891	15,097	15,271	16,099	15,026	15,863	15,022	16,334	14,428	16,559	15,133	185,249,875
3	IBEW 125	3,102	3,342	3,139	3,326	3,196	2,782	3,209	2,676	2,881	2,913	3,260	3,109	36,934,077
4	IBEW 659	3,578	4,243	3,717	3,753	3,706	3,392	3,664	3,253	3,614	3,679	3,868	3,731	44,198,490
5	UWUA 197	139	151	198	141	184	148	185	163	185	178	165	172	2,009,849
8	UWUA 127	3,887	4,093	3,835	3,955	3,932	4,174	4,057	3,525	3,739	4,583	4,442	4,091	48,311,949
9	IBEW 57 WY	66	65	52	51	57	45	55	38	47	47	48	56	626,629
11	IBEW 57 PD	8,430	9,300	9,068	7,919	8,415	8,268	8,540	7,634	8,360	8,673	9,079	8,463	102,148,675
12	IBEW 57 PS	3,446	3,854	3,430	3,702	3,616	3,676	3,741	3,459	3,768	3,615	3,783	3,391	43,479,653
13	PCCC Non-Exempt	588	680	616	610	612	592	652	588	619	643	667	596	7,461,438
15	IBEW 57 CT	342	374	326	327	323	352	326	289	315	312	477	283	4,045,285
16	Local 77							158	126	122	139	130	111	787,179
18	Non-Exempt	994	1,069	1,008	983	1,057	1,008	974	933	1,007	901	1,065	963	11,962,507
Grand Total		39,096	43,062	40,485	40,037	41,197	39,462	41,425	37,707	40,991	40,112	43,542	40,099	487,215,606

Ref. 4.3.3

Pro Forma Increase to June 2015

Group Code	Labor Group	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19
2	Officer/Exempt							2.75%					
3	IBEW 125								2.50%				
4	IBEW 659											2.50%	
5	UWUA 197												2.50%
8	UWUA 127				2.50%								
9	IBEW 57 WY	2.00%											
11	IBEW 57 PD								2.50%				
12	IBEW 57 PS								2.50%				
13	PCCC Non-Exempt							2.75%					
15	IBEW 57 CT								2.50%				
16	Local 77								2.25%				
18	Non-Exempt							2.75%					

Pro Forma Labor June 2019

Group Code	Labor Group	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Total
2	Officer/Exempt	14,525	15,891	15,097	15,271	16,099	15,026	16,299	15,435	16,783	14,825	17,015	15,549	187,816,702
3	IBEW 125	3,102	3,342	3,139	3,326	3,196	2,782	3,209	2,743	2,953	2,985	3,341	3,187	37,305,057
4	IBEW 659	3,578	4,243	3,717	3,753	3,706	3,392	3,664	3,253	3,614	3,679	3,964	3,824	44,388,446
5	UWUA 197	139	151	198	141	184	148	185	163	185	178	165	177	2,014,156
8	UWUA 127	3,887	4,093	3,835	4,054	4,030	4,279	4,159	3,613	3,832	4,698	4,553	4,194	49,224,398
9	IBEW 57 WY	67	66	53	52	58	46	56	39	48	48	49	57	639,162
11	IBEW 57 PD	8,430	9,300	9,068	7,919	8,415	8,268	8,540	7,825	8,569	8,890	9,306	8,674	103,203,914
12	IBEW 57 PS	3,446	3,854	3,430	3,702	3,616	3,676	3,741	3,545	3,862	3,705	3,877	3,476	43,930,045
13	PCCC Non-Exempt	588	680	616	610	612	592	670	604	636	661	685	612	7,564,943
15	IBEW 57 CT	342	374	326	327	323	352	326	296	322	320	489	290	4,087,167
16	Local 77	-	-	-	-	-	-	158	129	125	142	133	114	801,335
18	Non-Exempt	994	1,069	1,008	983	1,057	1,008	1,001	959	1,035	926	1,094	990	12,123,219
Grand Total		39,097	43,064	40,486	40,136	41,296	39,567	42,009	38,605	41,966	41,058	44,671	41,143	493,098,544

Ref. 4.3.3

PacifiCorp
 Washington Results of Operations - June 2018
 General Wage Increase Adjustment

Labor Increases - July 2017 through June 2019

Increases occur on the 26th of each month. For this exhibit, each increase is listed on the first day of the following month. For example, an increase that occurs on December 26, 2017 is shown as effective on January 1, 2018.

12 Months Ended June 2018

Group Code	Labor Group	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	
2	Officer/Exempt							2.30%						(1)
3	IBEW 125								2.50%					(1)
4	IBEW 659											2.00%		(1)
5	UWUA 197			0.625%	1.375%								2.00%	(1) & (3)
8	UWUA 127				2.00%									(1)
9	IBEW 57 WY	2.00%												(1)
11	IBEW 57 PD								2.00%					(1)
12	IBEW 57 PS								2.00%					(1)
13	PCCC Non-Exempt							1.38%						(1)
15	IBEW 57 CT								2.00%					(1)
16	Local 77								2.25%					(1)
18	Non-Exempt							2.17%						(1)

12 Months Ending June 2019

Group Code	Labor Group	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	
2	Officer/Exempt							2.75%						(5)
3	IBEW 125								2.50%					(4)
4	IBEW 659											2.50%		(2)
5	UWUA 197												2.50%	(2)
8	UWUA 127				2.50%									(4)
9	IBEW 57 WY	2.00%												(2)
11	IBEW 57 PD								2.50%					(2)
12	IBEW 57 PS								2.50%					(2)
13	PCCC Non-Exempt							2.75%						(5)
15	IBEW 57 CT								2.50%					(2)
16	Local 77								2.25%					(2)
18	Non-Exempt							2.75%						(5)

- (1) Overall actual.
- (2) Labor increases supported by union contracts/actual increases.
- (3) 2.0% Increase effective Sept 6, 2017 which is in the middle of the pay period, therefore the increase is prorated between September and October.
- (4) Increase will be contingent on the future outcome of a new contract.
- (5) Projected labor increases supported by planning targets

PacifiCorp
Washington Results of Operations - June 2018
General Wage Increase Adjustment
Adjustment by FERC Account - Total Company

Indicator	Total Company Basis						
	Actual		Restating Adjustment	Restatement		Pro Forma	
	12 Months Ended June 2018	% Of Total		12 Months Ended June 2018	Pro Forma Adjustment	12 Months Ending June 2019	
500CAGE	60,233,307	8.99%	530,923	60,764,230	421,615	61,185,845	
500JBG	5,312,460	0.79%	46,826	5,359,286	37,186	5,396,472	
500SG	38,962	0.01%	343	39,306	273	39,578	
501CAEE	152,927	0.02%	1,348	154,275	1,070	155,345	
512CAGE	30,294,462	4.52%	267,029	30,561,491	212,052	30,773,543	
512JBG	19,509,786	2.91%	171,968	19,681,754	136,563	19,818,317	
535CAGE	5,970,352	0.89%	52,625	6,022,978	41,791	6,064,768	
535CAGW	9,978,436	1.49%	87,954	10,066,391	69,846	10,136,237	
545CAGE	912,571	0.14%	8,044	920,614	6,388	927,002	
545CAGW	3,633,483	0.54%	32,027	3,665,510	25,433	3,690,944	
548CAGE	6,055,094	0.90%	53,372	6,108,466	42,384	6,150,850	
548CAGW	2,208,543	0.33%	19,467	2,228,010	15,459	2,243,469	
548SG	1,654,015	0.25%	14,579	1,668,594	11,578	1,680,172	
549OR	12,633	0.00%	111	12,745	88	12,833	
553CAGE	2,222,270	0.33%	19,588	2,241,858	15,555	2,257,413	
553CAGW	748,264	0.11%	6,596	754,859	5,238	760,097	
557CAGE	452,715	0.07%	3,990	456,705	3,169	459,874	
557ID	22,179	0.00%	195	22,375	155	22,530	
557JBE	-	0.00%	-	-	-	-	
557SG	31,235,145	4.66%	275,321	31,510,466	218,637	31,729,102	
560CAGE	3,822,382	0.57%	33,692	3,856,074	26,756	3,882,829	
560CAGW	842,114	0.13%	7,423	849,537	5,895	855,432	
560JBG	62,009	0.01%	547	62,556	434	62,990	
560SG	13,620,668	2.03%	120,059	13,740,727	95,341	13,836,068	
571CAGE	7,085,532	1.06%	62,455	7,147,987	49,597	7,197,584	
571CAGW	3,296,368	0.49%	29,056	3,325,424	23,074	3,348,497	
571JBG	76,698	0.01%	676	77,374	537	77,911	
571SG	4,312,298	0.64%	38,011	4,350,308	30,185	4,380,493	
580CA	852,361	0.13%	7,513	859,875	5,966	865,841	
580ID	1,426,134	0.21%	12,571	1,438,704	9,983	1,448,687	
580OR	7,143,799	1.07%	62,969	7,206,768	50,004	7,256,772	
580SNPD	20,866,791	3.11%	183,929	21,050,720	146,061	21,196,782	
580UT	9,591,983	1.43%	84,548	9,676,531	67,141	9,743,672	
580WA	1,659,108	0.25%	14,624	1,673,732	11,613	1,685,345	
580WYP	2,034,906	0.30%	17,937	2,052,843	14,244	2,067,087	
580WYU	200,776	0.03%	1,770	202,545	1,405	203,951	
593CA	3,112,900	0.46%	27,438	3,140,338	21,789	3,162,127	
593ID	5,084,011	0.76%	44,813	5,128,824	35,587	5,164,410	
593OR	21,081,381	3.15%	185,821	21,267,202	147,563	21,414,765	
593SNPD	7,806,922	1.17%	68,814	7,875,735	54,646	7,930,382	
593UT	29,312,267	4.37%	258,371	29,570,638	205,177	29,775,815	
593WA	4,611,918	0.69%	40,652	4,652,569	32,282	4,684,851	
593WYP	8,127,455	1.21%	71,639	8,199,094	56,890	8,255,984	
593WYU	605,259	0.09%	5,335	610,594	4,237	614,830	
903CA	868,032	0.13%	7,651	875,683	6,076	881,759	
903CN	29,666,668	4.43%	261,495	29,928,164	207,658	30,135,821	
903ID	1,776,254	0.27%	15,657	1,791,910	12,433	1,804,344	
903OR	8,896,958	1.33%	78,422	8,975,380	62,276	9,037,656	
903UT	5,268,835	0.79%	46,442	5,315,277	36,880	5,352,157	
903WA	862,613	0.13%	7,603	870,216	6,038	876,254	
903WYP	1,490,290	0.22%	13,136	1,503,426	10,432	1,513,857	
903WYU	246,308	0.04%	2,171	248,479	1,724	250,203	
908CA	119,350	0.02%	1,052	120,402	835	121,237	
908CN	2,395,729	0.36%	21,117	2,416,846	16,769	2,433,615	
908ID	(432)	0.00%	(4)	(435)	(3)	(438)	
908OR	1,932,475	0.29%	17,034	1,949,509	13,527	1,963,035	
908OTHER	53,010	0.01%	467	53,478	371	53,849	
908UT	2,388,983	0.36%	21,058	2,410,041	16,722	2,426,763	
908WA	285,415	0.04%	2,516	287,931	1,998	289,929	
908WYP	847,241	0.13%	7,468	854,709	5,930	860,639	
920CA	233,062	0.03%	2,054	235,116	1,631	236,747	
920ID	24,715	0.00%	218	24,933	173	25,106	
920OR	166,573	0.02%	1,468	168,042	1,166	169,208	
920SO	53,456,049	7.98%	471,186	53,927,235	374,176	54,301,411	
920UT	126,416	0.02%	1,114	127,530	885	128,415	
920WA	8,484	0.00%	75	8,559	59	8,619	
920WYP	57,858	0.01%	510	58,368	405	58,772	
935CA	644	0.00%	6	650	5	654	
935OR	15,375	0.00%	136	15,510	108	15,618	
935SO	2,343,811	0.35%	20,659	2,364,470	16,406	2,380,876	
935UT	-	0.00%	-	-	-	-	
935WA	1,695	0.00%	15	1,710	12	1,722	
935WYU	-	0.00%	-	-	-	-	
Utility Labor	450,816,056	67.2791%	3,973,695	454,789,751	3,155,575	457,945,326	
Non-Utility/Capital	219,251,967	32.7209%	1,932,585	221,184,553	1,534,697	222,719,250	
Total	670,068,023	100.0000%	5,906,280	675,974,304	4,690,273	680,664,576	

Indicator	WA %	Washington Allocated						
		Actual		Restating Adjustment	Restatement		Pro Forma Adjustment	Pro Forma
		12 Months Ended	% Of Total		12 Months Ended	12 Months Ending		
June 2018	June 2018	June 2018	June 2018	June 2019				
500CAGE	0.0000%	-	0.00%	-	-	-	-	
500JBG	22.5000%	1,195,305	2.70%	10,536	1,205,841	8,367	1,214,208	
500SG	8.1960%	3,193	0.01%	28	3,222	22	3,244	
501CAEE	0.0000%	-	0.00%	-	-	-	-	
512CAGE	0.0000%	-	0.00%	-	-	-	-	
512JBG	22.5000%	4,389,707	9.91%	38,693	4,428,400	30,727	4,459,126	
535CAGE	0.0000%	-	0.00%	-	-	-	-	
535CAGW	22.5000%	2,245,151	5.07%	19,790	2,264,941	15,715	2,280,656	
545CAGE	0.0000%	-	0.00%	-	-	-	-	
545CAGW	22.5000%	817,535	1.85%	7,206	824,741	5,722	830,463	
548CAGE	0.0000%	-	0.00%	-	-	-	-	
548CAGW	22.5000%	496,923	1.12%	4,380	501,303	3,478	504,781	
548SG	8.1960%	135,564	0.31%	1,195	136,759	949	137,707	
549OR	0.0000%	-	0.00%	-	-	-	-	
553CAGE	0.0000%	-	0.00%	-	-	-	-	
553CAGW	22.5000%	168,360	0.38%	1,484	169,844	1,178	171,022	
557CAGE	0.0000%	-	0.00%	-	-	-	-	
557ID	0.0000%	-	0.00%	-	-	-	-	
557JBE	22.8155%	-	0.00%	-	-	-	-	
557SG	8.1960%	2,560,043	5.78%	22,565	2,582,608	17,920	2,600,528	
560CAGE	0.0000%	-	0.00%	-	-	-	-	
560CAGW	22.5000%	189,476	0.43%	1,670	191,146	1,326	192,472	
560JBG	22.5000%	13,952	0.03%	123	14,075	98	14,173	
560SG	8.1960%	1,116,355	2.52%	9,840	1,126,195	7,814	1,134,009	
571CAGE	0.0000%	-	0.00%	-	-	-	-	
571CAGW	22.5000%	741,684	1.67%	6,538	748,221	5,192	753,413	
571JBG	22.5000%	17,257	0.04%	152	17,409	121	17,530	
571SG	8.1960%	353,437	0.80%	3,115	356,553	2,474	359,027	
580CA	0.0000%	-	0.00%	-	-	-	-	
580ID	0.0000%	-	0.00%	-	-	-	-	
580OR	0.0000%	-	0.00%	-	-	-	-	
580SNPD	6.4774%	1,351,633	3.05%	11,914	1,363,547	9,461	1,373,008	
580UT	0.0000%	-	0.00%	-	-	-	-	
580WA	100.0000%	1,659,108	3.75%	14,624	1,673,732	11,613	1,685,345	
580WYP	0.0000%	-	0.00%	-	-	-	-	
580WYU	0.0000%	-	0.00%	-	-	-	-	
593CA	0.0000%	-	0.00%	-	-	-	-	
593ID	0.0000%	-	0.00%	-	-	-	-	
593OR	0.0000%	-	0.00%	-	-	-	-	
593SNPD	6.4774%	505,688	1.14%	4,457	510,146	3,540	513,685	
593UT	0.0000%	-	0.00%	-	-	-	-	
593WA	100.0000%	4,611,918	10.41%	40,652	4,652,569	32,282	4,684,851	
593WYP	0.0000%	-	0.00%	-	-	-	-	
593WYU	0.0000%	-	0.00%	-	-	-	-	
903CA	0.0000%	-	0.00%	-	-	-	-	
903CN	7.0101%	2,079,652	4.69%	18,331	2,097,983	14,557	2,112,540	
903ID	0.0000%	-	0.00%	-	-	-	-	
903OR	0.0000%	-	0.00%	-	-	-	-	
903UT	0.0000%	-	0.00%	-	-	-	-	
903WA	100.0000%	862,613	1.95%	7,603	870,216	6,038	876,254	
903WYP	0.0000%	-	0.00%	-	-	-	-	
903WYU	0.0000%	-	0.00%	-	-	-	-	
908CA	0.0000%	-	0.00%	-	-	-	-	
908CN	7.0101%	167,942	0.38%	1,480	169,422	1,176	170,598	
908ID	0.0000%	-	0.00%	-	-	-	-	
908OR	0.0000%	-	0.00%	-	-	-	-	
908OTHER	0.0000%	-	0.00%	-	-	-	-	
908UT	0.0000%	-	0.00%	-	-	-	-	
908WA	100.0000%	285,415	0.64%	2,516	287,931	1,998	289,929	
908WYP	0.0000%	-	0.00%	-	-	-	-	
920CA	0.0000%	-	0.00%	-	-	-	-	
920ID	0.0000%	-	0.00%	-	-	-	-	
920OR	0.0000%	-	0.00%	-	-	-	-	
920SO	6.8532%	3,663,456	8.27%	32,291	3,695,748	25,643	3,721,391	
920UT	0.0000%	-	0.00%	-	-	-	-	
920WA	100.0000%	8,484	0.02%	75	8,559	59	8,619	
920WYP	0.0000%	-	0.00%	-	-	-	-	
935CA	0.0000%	-	0.00%	-	-	-	-	
935OR	0.0000%	-	0.00%	-	-	-	-	
935SO	6.8532%	160,626	0.36%	1,416	162,042	1,124	163,167	
935UT	0.0000%	-	0.00%	-	-	-	-	
935WA	100.0000%	1,695	0.00%	15	1,710	12	1,722	
935WYU	0.0000%	-	0.00%	-	-	-	-	
Utility Labor		29,802,172	67.2791%	262,690	30,064,861	208,606	30,273,468	
Non-Utility/Capital		14,494,126	32.7209%	127,758	14,621,884	101,454	14,723,338	
Total		44,296,298	100.0000%	390,447	44,686,745	310,061	44,996,806	

PacifiCorp
Results of Operations June 2018
Wage and Employee Benefit Adjustment
Payroll Tax Adjustment Calculation

	<u>Line No.</u>	<u>Ref</u>	<u>Social Security</u>	<u>Medicare</u>	<u>Total FICA Tax</u>	<u>Ref</u>
FICA Calculated on June 2018 Restated Labor						
Annualized Wages Adjustment	a		5,504,915	5,504,915		4.3.3
Annualized Incentive Adjustment	b		-	-		4.3.3
	c	a + b	5,504,915	5,504,915		
Percentage of eligible wages	d		94.21%	100.00%		
Total eligible wages	e	c * d	5,186,194	5,504,915		
Tax rate	f		6.20%	1.45%		
Tax on eligible wages	g	e * f	321,544	79,821		
Total FICA Tax on Restated Labor		g	321,544	79,821	401,365	4.3.3
FICA Calculated on June 2019 Pro Forma Labor						
Pro Forma Wages Adjustment	h		5,882,938	5,882,938		4.3.3
Pro Forma Incentive Adjustment	i		-	-		4.3.3
	j	h + i	5,882,938	5,882,938		
Percentage of eligible wages	k		94.37%	100.00%		
Total eligible wages	l	j * k	5,551,500	5,882,938		
Tax rate	m		6.20%	1.45%		
Tax on eligible wages	n	l * m	344,193	85,303		
Total FICA Tax on Pro Forma Labor		n	344,193	85,303	429,496	4.3.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Adj. Liability Ins. expense to 6-year avg.	925	RES	(3,172,997)	SO	6.853%	(217,452)	4.4.1
<u>Adjust Property Damage expense to 6-year avg:</u>							
Property Insurance - Transmission	571	RES	(445,858)	CAGW	22.500%	(100,318)	4.4.2
Property Insurance - WA Distribution	593	RES	(376,288)	WA	Situs	(376,288)	4.4.2
Property Insurance - Non-T&D	553	RES	505,758	CAGW	22.500%	113,796	4.4.2

Description of Adjustment:

This adjustment normalizes injuries and damages expense and property damage expense to reflect a six- year average, consistent with the methodology agreed to in UE-111190. The injuries & damages adjustment excludes credits to expense for insurance reimbursements less than \$10 million, which is PacifiCorp's current deductible amount. In addition, per order 08 in UE-140762, the injuries and damages adjustment also excludes expense accruals for three large incidents.

PacifiCorp
Results of Operations - June 2018
Insurance Expense
Liability Insurance Expense Based on a Six-Year Average

Detail of six-year average of liability expense net of commercial reimbursements

<u>Year</u>	<u>Accrual</u>	<u>Amount Not Requested</u>	<u>Commercial Reimbursement</u>	<u>Net Expense</u>
12 ME June 2013	53,383,924	(48,000,000)	-	5,383,924
12 ME June 2014	18,461,414	(14,838,593)	-	3,622,821
12 ME June 2015	18,457,160	(16,228,767)	-	2,228,393
12 ME June 2016	2,674,843	(2,456,033)	-	218,810
12 ME June 2017	1,321,158	6,783,392	(4,500,000)	3,604,550
12 ME June 2018	4,700,124	1,234,110	1,650,000	7,584,234
	Six-year average			3,773,789
	Amount in base period			6,946,786
	Adjustment			<u>(3,172,997)</u>
				Ref 4.4

PacifiCorp
Results of Operations - June 2018
Insurance Expense
Property Damage Based on a Six-Year Average

Property damage needs to be based on a six-year average of actual property damage

	<u>WA Dist.</u>	<u>WCA Trans.</u>	<u>WCA Non T&D</u>
<u>Six-year average</u>			
July 2012 - June 2013	715,368	312,703	209,126
July 2013 - June 2014	1,164,626	122,446	467,043
July 2014 - June 2015	527,151	422,534	67,034
July 2015 - June 2016	763,367	357,976	1,215,789
July 2016 - June 2017	673,778	883,473	1,274,291
July 2017 - June 2018	1,220,403	954,856	39,747
6-Year Average	844,115	508,998	545,505
July 2017 - June 2018	1,220,403	954,856	39,747
Difference in six-year average and 12 ME June 2018	(376,288)	(445,858)	505,758
	Ref 4.4	Ref 4.4	Ref 4.4

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Advertising Expense - Reallocation	909	RES	(512,574)	CN	7.010%	(35,932)	4.5.1
Advertising Expense - Reallocation	930	RES	(623)	SO	6.853%	(43)	4.5.1
California Advertising Expense	909	RES	17,294	CA	Situs	-	4.5.1
Idaho Advertising Expense	909	RES	450	ID	Situs	-	4.5.1
Oregon Advertising Expense	909	RES	411,844	OR	Situs	-	4.5.1
Utah Advertising Expense	909	RES	19,004	UT	Situs	-	4.5.1
Washington Advertising Expense	909	RES	11,082	WA	Situs	11,082	4.5.1
Wyoming Advertising Expense	909	RES	8,287	WY-ALL	Situs	-	4.5.1
PP Advertising Expense	909	RES	21,728	CAGW	22.500%	4,889	4.5.1
RMP Advertising Expense	909	RES	22,884	CAGE	0.000%	-	4.5.1
Washington Advertising Expense	930	RES	483	WA	Situs	483	4.5.1
Wyoming Advertising Expense	930	RES	140	WY-ALL	Situs	-	4.5.1
			-			(19,521)	

Description of Adjustment

Per Order 06 in Docket UE-100749 (the 2010 Rate Case), the Commission encouraged the Company to engage in a dialogue with Commission Staff, Public Counsel, and the Industrial Customers of Northwest Utilities (collectively referred to as the "Joint Parties") to explore effective means to refine the allocation of certain system allocated costs. Compliant with this directive, on May 19, 2011, the Company held a conference call with Staff and the Joint Parties to discuss potential refinements to the allocation of certain costs. As a result of this meeting, all parties agreed that to the extent possible, advertising expenses should be situs assigned to specific states instead of system allocated.

For all system-allocated advertising expenses incurred during the 12 months ended June 2018, this adjustment situs-assigns any costs that can be attributed to a specific jurisdiction. This adjustment has been included in final revenue requirement calculations approved by the Commission in rate filings since, including the Company's latest Limited Rate Filing in Washington, Docket No. UE-152253.

PacifiCorp
 Washington Results of Operations - June 2018
 Advertising
 Re-allocate System Costs

1) Remove system allocated costs that should be situs assigned.

TYPE	FERC Acct	SAP Acct	SAP Acct description	Factor	Total Company
RES	9090000	530022	Informational Advertising Services	CN	512,574
RES	9301000	530020	Advertising Services	SO	623
					513,196

2) Reallocate system costs on a situs basis where possible.

TYPE	FERC Acct	SAP Acct	SAP Acct description	Factor	Total Company
RES	9090000	530022	Informational Advertising Services	CA	17,294
RES	9090000	530022	Informational Advertising Services	CAGE	22,884
RES	9090000	530022	Informational Advertising Services	CAGW	21,728
RES	9090000	530022	Informational Advertising Services	ID	450
RES	9090000	530022	Informational Advertising Services	OR	411,844
RES	9090000	530022	Informational Advertising Services	UT	19,004
RES	9090000	530022	Informational Advertising Services	WA	11,082
RES	9090000	530022	Informational Advertising Services	WY	8,287
RES	9301000	530020	Advertising Services	WA	483
RES	9301000	530020	Advertising Services	WY	140
					513,196

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove:							
Memberships As Booked	930	RES	(573,240)	SO	6.853%	(39,285)	4.6.4
Memberships As Booked	930	RES	(250)	UT	Situs	-	4.6.4
Memberships As Booked	930	RES	(27,000)	OR	Situs	-	4.6.4
Memberships As Booked	930	RES	(5,834)	WA	Situs	(5,834)	4.6.4
Total			<u>(606,324)</u>			<u>(45,119)</u>	
Add Back:							
Memberships on State Specific Factor	930	RES	219,385	SO	6.853%	15,035	4.6.4
Memberships on State Specific Factor	930	RES	5,320	CA	Situs	-	4.6.4
Memberships on State Specific Factor	930	RES	172,650	OR	Situs	-	4.6.4
Memberships on State Specific Factor	930	RES	35,799	WA	Situs	35,799	4.6.4
Memberships on State Specific Factor	930	RES	11,150	ID	Situs	-	4.6.4
Memberships on State Specific Factor	930	RES	19,281	WY-ALL	Situs	-	4.6.4
Memberships on State Specific Factor	930	RES	142,738.00	UT	Situs	-	4.6.4
Total			<u>606,324</u>			<u>50,834</u>	
			<u>-</u>			<u>5,715</u>	

Description of Adjustment

Per Order 06 in Docket UE-100749 (the 2010 Rate Case), the Commission encouraged the Company to engage in a dialogue with Commission Staff, Public Counsel and the Industrial Customers of Northwest Utilities (collectively referred to as the "Joint Parties") to explore effective means to refine the allocation of certain system allocated costs. Compliant with this directive, on May 19, 2011, the Company held a conference call with Staff and the Joint Parties to discuss potential refinements to the allocation of certain costs. As a result of this meeting, all parties agreed that to the extent possible, membership expenses should be situs assigned to specific states instead of system allocated.

For all system-allocated membership and subscription expenses incurred during the 12 months ended June 2018, this adjustment situs-assigns any costs attributable to a specific jurisdiction.

PacifiCorp
Washington Results of Operations - June 2018
Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Situs Reallocated	Amount	Amounts to be Reallocated
National and Regional Trade Memberships						
930.2	545550	Albany Area Chamber of Commerce	SO	OR	2,161	2,161
930.2	545550	Albany-Millersburg Economic Development Corporation	SO	OR	1,500	1,500
930.2	545550	American Wind Energy Association	SO	SO	25,000	-
930.2	545550	Association of Washington Cities	SO	WA	1,000	1,000
930.2	545550	Astoria Downtown Historic District Association	SO	OR	1,000	1,000
930.2	553110	Astoria Downtown Historic District Association	OR	OR	3,000	-
930.2	545550	Bay Area Chamber of Commerce	SO	OR	933	933
930.2	545550	Bend Chamber of Commerce	SO	OR	1,500	1,500
930.2	545550	Butte Valley Chamber of Commerce	SO	CA	35	35
930.2	545550	California Utilities Emergency Association	SO	CA	500	500
930.2	545550	Casper Area Chamber of Commerce	SO	WYP	3,580	3,580
930.2	545550	Central Oregon Builders Association	SO	OR	415	415
930.2	545550	Central Point Chamber of Commerce	SO	OR	250	250
930.2	545550	Central Washington Homebuilders, Inc.	SO	WA	499	499
930.2	545550	Cheyenne Sunrise Rotary Club	SO	WYP	310	310
930.2	545550	Clatsop Economic Development Resources	SO	OR	5,000	5,000
930.2	553110	Clatsop Economic Development Resources	OR	OR	1,000	-
930.2	545550	Cody Country Chamber of Commerce	SO	WYP	550	550
930.2	545550	Columbia Corridor Association	SO	OR	3,000	3,000
930.2	545550	Cottage Grove Chamber of Commerce	SO	OR	300	300
930.2	545550	Creswell Chamber of Commerce	SO	OR	290	290
930.2	545550	Dayton Chamber of Commerce	SO	WA	400	400
930.2	545550	Del Norte Chamber of Commerce	SO	CA	1,060	1,060
930.2	545550	Grants Pass Josephine County Chamber of Commerce	SO	OR	1,750	1,750
930.2	545550	Greater Yakima Chamber of Commerce	SO	WA	5,000	5,000
930.2	545550	Green River Chamber of Commerce	SO	WYP	550	550
930.2	545550	Idaho Economic Development Association	SO	ID	1,000	1,000
930.2	553110	Idaho Economic Development Association	SO	ID	3,500	3,500
930.2	545550	Klamath County Economic Development Association	SO	OR	5,000	5,000
930.2	545550	Klamath Falls Downtown Association	SO	OR	500	500
930.2	545550	League of Oregon Cities	SO	OR	450	450
930.2	545550	Lebanon Area Chamber of Commerce	SO	OR	1,300	1,300
930.2	545550	Lincoln City Chamber of Commerce	SO	OR	395	395
930.2	545550	Linn-Benton Utilities Coordinating Council	SO	OR	300	300
930.2	545550	Madras-Jefferson County Chamber of Commerce	SO	OR	385	385
930.2	545550	Mount Shasta Chamber of Commerce	SO	CA	250	250
930.2	545550	Oregon Business Council	SO	OR	24,432	24,432
930.2	545550	Oregon Economic Development Association	SO	OR	5,000	5,000
930.2	553110	Oregon Economic Development Association	OR	OR	5,000	-
930.2	553110	Oregon Economic Development Association	WA	OR	354	354
930.2	545550	Pendleton Chamber of Commerce	SO	OR	635	635
930.2	545550	Rawlins-Carbon County Chamber of Commerce	SO	WYP	225	225
930.2	545550	Redmond Chamber of Commerce	SO	OR	210	210
930.2	545550	Redmond Executive Association	SO	OR	100	100
930.2	545550	Riverton Chamber of Commerce	SO	WYP	924	924
930.2	545550	Rock Springs Chamber of Commerce	SO	WYP	2,875	2,875
930.2	553110	Rock Springs Chamber of Commerce	SO	WYP	625	625
930.2	545550	Rogue River Chamber of Commerce	SO	OR	99	99
930.2	545550	Roseburg Area Chamber of Commerce	SO	OR	1,045	1,045
930.2	545550	Rotary Club of Roseburg	SO	OR	148	148
930.2	545550	Rotary Club of Salt Lake City	SO	UT	1,323	1,323
930.2	545550	Salina Chamber of Commerce	SO	UT	75	75
930.2	545550	Salt Lake Area Chamber of Commerce	SO	UT	28,000	28,000
930.2	553110	Southern Oregon Regional Economic Development	OR	OR	2,500	-
930.2	553110	Southern Oregon Regional Economic Development	SO	OR	200	200
930.2	545550	Stayton-Sublimity Chamber of Commerce	SO	OR	2,149	2,149
930.2	545550	Sublette County Chamber of Commerce	SO	WYP	330	330
930.2	545550	Sweet Home Chamber of Commerce	SO	OR	300	300
930.2	545550	Tooele County Chamber of Commerce	SO	UT	650	650
930.2	545550	Tri-County Chamber of Commerce	SO	OR	255	255
930.2	545550	Utah Hispanic Chamber of Commerce	SO	UT	2,500	2,500
930.2	545550	Utah Manufacturers Association	SO	UT	6,930	6,930
930.2	545550	Utah Water Users' Association	SO	UT	250	250
930.2	545550	Utah Water Users' Association	UT	UT	250	-
930.2	545550	Vernal Area Chamber of Commerce	SO	UT	275	275
930.2	545550	Walla Walla Chamber of Commerce	SO	WA	10,000	10,000
930.2	553110	Walla Walla Chamber of Commerce	WA	WA	5,000	-
930.2	545550	Wallowa County Chamber of Commerce	SO	OR	150	150
930.2	545550	Washakie Development Association	SO	WYP	500	500
930.2	545550	Yakima Sunrise Rotary Club	SO	WA	532	532
930.2	545550	Yakima Valley Tourism	SO	WA	1,118	1,118
930.2	545550	Zillah Chamber of Commerce	SO	WA	225	225

PacifiCorp
Washington Results of Operations - June 2018
Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Situs Reallocated	Amount	Amounts to be Reallocated
National and Regional Trade Memberships						
930.2	553110	City of Dallas, RARE program	OR	OR	2,000	-
930.2	545550	Drive Oregon	SO	OR	2,500	2,500
930.2	545550	Klamath County Chamber of Commerce	SO	OR	824	824
930.2	545550	Laramie Chamber of Business Alliance	SO	WYP	1,000	1,000
930.2	545550	Northwest Public Power Association	SO	SO	1,528	-
930.2	545500	Northwest Public Power Association	SO	SO	645	-
930.2	545550	Ogden-Weber Chamber of Commerce	SO	UT	6,000	6,000
930.2	545550	Umatilla-Morrow-Gilliam County Utility Coordinating Council	SO	OR	60	60
930.2	545550	Utah Alliance for Economic Development	SO	UT	1,000	1,000
930.2	545550	Utah Taxpayers Association	SO	UT	18,700	18,700
930.2	545550	Utah Technology Council	SO	UT	12,000	12,000
930.2	545550	Utah Valley Chamber of Commerce	SO	UT	1,500	1,500
930.2	545550	Utility Economic Development Association, Inc.	SO	SO	745	-
930.2	545550	Walla Walla Area Utilities Coordinating Council	SO	WA	115	115
930.2	545550	Worland Ten Sleep Chamber of Commerce	SO	WYP	200	200
930.2	545550	Yreka Chamber of Commerce	SO	CA	300	300
930.2	545550	Assistance League of the Columbia Pacific	SO	OR	100	100
930.2	545550	Columbia River Maritime Museum	SO	OR	500	500
930.2	545550	Columbia Willamette Compensation Group	SO	OR	150	150
930.2	545550	Grandview Chamber of Commerce	SO	WA	155	155
930.2	545550	Heber Valley Tourism/Economic Development, Chamber of Commerce	SO	UT	250	250
930.2	545550	Pilot Rock Chamber of Commerce	SO	OR	50	50
930.2	545550	Richfield Area Chamber of Commerce	SO	UT	275	275
930.2	553110	South Lincoln County Economic Development Corporation	SO	OR	1,000	1,000
930.2	545550	Rotary Club of Pendleton	SO	OR	580	580
930.2	545550	Smart Electric Power Alliance	SO	SO	10,250	-
930.2	545550	Woodland Chamber of Commerce & Tourism Info. Center	SO	WA	350	350
930.2	545550	Albany Downtown Association	SO	OR	180	180
930.2	545550	American Fork Chamber of Commerce	SO	UT	200	200
930.2	545550	Association of Idaho Cities	SO	ID	1,250	1,250
930.2	545550	Buffalo Chamber of Commerce	SO	WYP	1,750	1,750
930.2	545550	Cache Chamber of Commerce	SO	UT	645	645
930.2	545550	Cannon Beach Chamber of Commerce	SO	OR	310	310
930.2	545550	Canyonville Chamber of Commerce	SO	OR	75	75
930.2	545550	Cedar City Chamber of Commerce	SO	UT	525	525
930.2	545550	Chamber of Medford and Jackson County	SO	OR	2,247	2,247
930.2	545550	Corvallis Chamber of Commerce	SO	OR	3,500	3,500
930.2	545550	Douglas Timer Operators, Inc.	SO	OR	600	600
930.2	545550	Evanston Rotary Club	SO	WYP	124	124
930.2	545550	Greater Idaho Falls Chamber of Commerce	SO	ID	500	500
930.2	545550	Greater Medford Rotary	SO	OR	800	800
930.2	545550	Hispanic Metropolitan Chamber	SO	OR	1,800	1,800
930.2	545550	Idaho Association of Counties	SO	ID	350	350
930.2	545550	Illinois Valley Chamber of Commerce	SO	OR	250	250
930.2	545550	Intermountain Electrical Association	SO	SO	9,000	-
930.2	545550	Jacksonville Chamber of Commerce	SO	OR	175	175
930.2	553110	Jefferson County Economic Development	OR	OR	2,000	-
930.2	545550	Klamath Basin Home Builders Association	SO	OR	405	405
930.2	545550	Lake County Chamber of Commerce	SO	OR	300	300
930.2	545550	Lander Chamber of Commerce	SO	WYP	759	759
930.2	545550	Monmouth- Independence Chamber of Commerce	SO	OR	1,000	1,000
930.2	545550	Myrtle Creek, Tri City Area Chamber of Commerce	SO	OR	105	105
930.2	545550	North Santiam Chamber of Commerce	SO	OR	500	500
930.2	545550	Oregon State University - Utility Wood Pole Research Cooperative	SO	OR	15,000	15,000
930.2	545550	Princeville Chamber of Commerce	SO	OR	240	240
930.2	553110	Princeville Chamber of Commerce	OR	OR	1,000	-
930.2	553110	Princeville Chamber of Commerce	SO	OR	500	500
930.2	545550	Rexburg Area Chamber of Commerce	SO	ID	450	450
930.2	545550	Rigby Chamber of Commerce	SO	ID	100	100
930.2	545550	Rocky Mountain Electrical League	SO	SO	18,000	-
930.2	545550	Rotary Club of Albina	SO	OR	1,800	1,800
930.2	545550	Round-Up City Development Corporation	SO	OR	500	500
930.2	545550	Sandy Area Chamber of Commerce	SO	UT	2,750	2,750
930.2	545550	Seaside Downtown Development Association	SO	OR	340	340
930.2	545550	Selah Chamber of Commerce	SO	WA	250	250
930.2	545550	South Jordan Chamber of Commerce	SO	UT	300	300
930.2	545550	Southwest Valley Chamber of Commerce	SO	UT	1,050	1,050
930.2	545550	Stayton Area Rotary Club	SO	OR	225	225
930.2	545550	Strategic Economic Development Corporation	SO	OR	1,400	1,400
930.2	545550	Sutherlin Chamber of Commerce	SO	OR	125	125
930.2	545550	Takena Kiwanis	SO	OR	260	260
930.2	545550	Umpqua Lions Club	SO	OR	75	75

PacifiCorp
Washington Results of Operations - June 2018
Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Situs Reallocated	Amount	Amounts to be Reallocated
National and Regional Trade Memberships						
930.2	545550	Walla Walla Sunrise Rotary Club	SO	WA	600	600
930.2	545550	Washington Economic Development Association	SO	WA	900	900
930.2	553110	Washington Economic Development Association	OR	WA	1,000	1,000
930.2	545550	Weed Chamber of Commerce	SO	CA	250	250
930.2	545550	West Jordan Chamber of Commerce	SO	UT	695	695
930.2	545550	Wyoming Economic Development Association	SO	WYP	875	875
930.2	545550	Yakima County Development Association	SO	WA	7,500	7,500
930.2	553110	Yakima County Development Association	WA	WA	480	-
930.2	545550	Albany Rotary Club	SO	OR	576	576
930.2	545550	American Leadership Forum of Oregon	SO	OR	5,000	5,000
930.2	545550	American Wind Wildlife Institute	SO	SO	16,667	-
930.2	553110	Ascent Funding (formerly Albina Opportunity Corporation)	OR	OR	2,500	-
930.2	545550	Central Lions Club	SO	OR	45	45
930.2	545550	Chamber West	SO	UT	3,000	3,000
930.2	545550	Davis Chamber of Commerce	SO	UT	3,695	3,695
930.2	545550	Del Norte Economic Development Corporation	SO	CA	225	225
930.2	545550	Douglas Rotary Club	SO	WYP	199	199
930.2	545550	Draper Area Chamber of Commerce	SO	UT	430	430
930.2	545550	Dunsmuir Chamber of Commerce	SO	CA	200	200
930.2	545550	Economic Development Alliance of Lincoln City	SO	OR	100	100
930.2	545550	Economic Development for Central Oregon	SO	OR	15,000	15,000
930.2	553110	Economic Development for Central Oregon	OR	OR	500	-
930.2	545550	Evanston Chamber of Commerce	SO	WYP	2,000	2,000
930.2	545550	Granger Chamber of Commerce	SO	WA	450	450
930.2	545550	Greybull Chamber of Commerce	SO	WYP	255	255
930.2	545550	Hood River County Chamber of Commerce	SO	OR	350	350
930.2	545550	International Right of Way Association	SO	SO	270	-
930.2	545550	Joseph Chamber of Commerce	SO	OR	100	100
930.2	545550	Linkville Kiwanis Club	SO	OR	110	110
930.2	545550	Lovell Area Chamber of Commerce	SO	WYP	325	325
930.2	545550	Pacific Northwest Utilities Conference Committee	SO	SO	87,123	-
930.2	545550	Partners in Diversity	SO	OR	4,000	4,000
930.2	545550	Rawlins Rotary Club	SO	WYP	900	900
930.2	545550	Redmond Economic Development, Inc.	SO	OR	5,000	5,000
930.2	553110	Redmond Economic Development, Inc.	OR	OR	2,000	-
930.2	545550	Richmond Lions Club	SO	UT	400	400
930.2	545550	Rotary Club of Sutherlin	SO	OR	275	275
930.2	545550	Seaside Chamber of Commerce	SO	OR	395	395
930.2	545550	South Coast Development Council, Inc.	SO	OR	5,000	5,000
930.2	545550	The Park City Chamber/Bureau	SO	UT	230	230
930.2	545550	Waitsburg Commercial Club Membership	SO	WA	150	150
930.2	545550	Western Electricity Coordinating Council	SO	SO	125	-
930.2	545550	Western Energy Institute	SO	SO	500	-
930.2	545550	Western Interconnection Regional Advisory Board	SO	SO	3	-
930.2	545550	World Trade Center Utah	SO	UT	45,000	45,000
930.2	545550	WorldatWork	SO	SO	4,845	-
930.2	545550	Western Labor and Management Public Affairs Committee	SO	SO	2,000	-
930.2	545550	Rogue River Valley University Club	SO	OR	123	123
930.2	545550	Jefferson Economic Development Institute	SO	CA	2,500	2,500
930.2	545550	Gesa Power House Theater	SO	WA	75	75
930.2	545550	KDCA Chamber of Commerce	SO	WYP	300	300
930.2	545550	WEST Associates	SO	SO	25,685	-
930.2	553110	Six County Association of Governments	SO	UT	1,000	1,000
930.2	545550	Dallas Area Visitors Center	SO	OR	495	495
930.2	545550	Greater Smithfield Chamber of Commerce	SO	UT	100	100
930.2	545550	Box Elder Chamber of Commerce	SO	UT	240	240
930.2	553110	Rual Development Initiatives, Inc.	OR	OR	2,500	-
930.2	545550	Wyoming Press Association	SO	WYP	125	125
930.2	545550	Regional Economic Development Eastern Idaho	SO	ID	2,000	2,000
930.2	545550	Alliance for Transportation Electrification	SO	SO	10,000	-
930.2	545550	Economic Development Alliance of Lincoln County	SO	OR	100	100
930.2	553110	Economic Development Corporation of Utah	SO	UT	2,500	2,500
930.2	553110	Four County Alliance of Southeastern Idaho	SO	ID	2,000	2,000
930.2	545550	Governors' Wind & Solar Energy Coalition	SO	SO	2,500	-
930.2	553110	City of Monroe	OR	OR	2,000	-
930.2	503160	American Leadership of Oregon	SO	OR	10,000	10,000
930.2	545550	Edison Electric Institute - Spare Transformer Equipment Program	SO	SO	4,500	-
					606,324	355,208

PacifiCorp
 Washington Results of Operations - June 2018
 Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Situs Reallocated	Amount	Amounts to be Reallocated
National and Regional Trade Memberships						

SUMMARY

Memberships as Booked

<u>Account</u>	<u>Factor</u>	<u>Amount</u>	
930.2	SO	573,240	Ref 4.6
930.2	UT	250	Ref 4.6
930.2	OR	27,000	Ref 4.6
930.2	WA	5,834	Ref 4.6
		<u>606,324</u>	

Reallocated Memberships with Situs Assignment

<u>Account</u>	<u>Factor</u>	<u>Amount</u>	
930.2	SO	219,385	Ref 4.6
930.2	CA	5,320	Ref 4.6
930.2	OR	172,650	Ref 4.6
930.2	WA	35,799	Ref 4.6
930.2	ID	11,150	Ref 4.6
930.2	WYP	19,281	Ref 4.6
930.2	UT	142,738	Ref 4.6
		<u>606,324</u>	Ref 4.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Uncollectible Expense	904	RES	(242,884)	WA	Situs	(242,884)	4.7.1

Description of Adjustment

This adjusts the Company's actual June 2018 uncollectible accounts to a four-year average by applying the four-year average unadjusted uncollectible rate (unadjusted uncollectible accounts expense/unadjusted general business revenues) to the normalized level of general business revenues. The use of the four-year average uncollectible rate was agreed to by the Company in rebuttal of the 2013 Rate Case Docket UE-130054 and included in the final revenue requirement calculations approved by the Commission in both the Company's 2013 and 2014 general rate cases.

PacifiCorp
 Washington Results of Operations - June 2018
 Revenue Sensitive Items and Uncollectible

12 Months Ended	WA FERC Account 904	General Business Revenues
Jun-15	1,333,324	336,867,108
Jun-16	1,556,484	330,245,262
Jun-17	1,685,839	340,464,803
Jun-18	1,808,555	322,739,180

Ref 2.14 Ref 2.3

Line	description	4 year Average
1	Unadjusted Revenue	332,579,088
2	Per Books Uncollectible Expense	1,596,050
3	Uncollectible % (Line 2 / Line 1)	0.4799%
4	Normalized Revenue	348,774,212
5	Normalizing Adjustments	22,525,406
6	General Business Revenues before Adjustments	326,248,806
7	Normalized Uncollectible Expense (Line 3 * Line 4)	1,565,671
8	Per Books Uncollectible Expense	1,808,555
9	Adjustment to Uncollectible Expense	(242,884)
10	Pro Forma Revenue	348,774,212
11	Pro Forma Adjustments	-
12	Pro Forma Adjustment to Uncollectible Expense	-

Ref 3.1.1, Col. J
 Ref 3.1.1, Col. D
 Above
 Ref 4.7
 Ref 3.1.1, Col. M
 Ref 3.1.1, Col. K
 Ref 4.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Reallocate Per Books Legal Expenses							
	557	RES	462,674	CAEE	0.000%	-	
	557	RES	59,317	CAGE	0.000%	-	
	557	RES	174,841	CAGW	22.500%	39,339	
	557	RES	(768,336)	SG	8.196%	(62,973)	
	557	RES	69,933	SO	6.853%	4,793	
	557	RES	1,572	WY-ALL	Situs	-	
	588	RES	250	SG	8.196%	20	
	588	RES	(7,400)	SNPD	6.477%	(479)	
	588	RES	7,150	UT	Situs	-	
	923	RES	(4,869)	CAGE	0.000%	-	
	923	RES	573,567	CAGW	22.500%	129,053	
	923	RES	(78,565)	OR	Situs	-	
	923	RES	384,540	SG	8.196%	31,517	
	923	RES	(1,402,212)	SO	6.853%	(96,097)	
	923	RES	526,710	UT	Situs	-	
	923	RES	830	WY-ALL	Situs	-	
	925	RES	21,698	OR	Situs	-	
	925	RES	(1,051,148)	SO	6.853%	(72,037)	
	925	RES	1,025,603	UT	Situs	-	
	925	RES	3,848	WA	Situs	3,848	
	928	RES	387	CAGW	22.500%	87	
	928	RES	24,680	OR	Situs	-	
	928	RES	59,618	SG	8.196%	4,886	
	928	RES	(201,951)	SO	6.853%	(13,840)	
	928	RES	117,653	UT	Situs	-	
	928	RES	(387)	WA	Situs	(387)	
			<u>0</u>			<u>(32,270)</u>	4.8.1

Description of Adjustment

This adjustment reallocates per books legal expenses in accordance with the stipulation in Docket No. UE-111190 where legal costs are situs assigned to the state to which they pertain to the extent possible. Underlying legal matters are reviewed on a case by case basis to verify whether per books allocation is appropriate. This adjustment then removes any legal expenses deemed to be inaccurately assigned as booked in the base period and reallocates them on a situs basis back to the state to which the underlying legal matter pertains. This adjustment has been included in final revenue requirement calculations approved by the Commission in rate filings since, including the Company's latest Limited Rate Filing in Washington, Docket No. UE-152253.

FERC	Factor	Total Company			WA-allocated
		Legal Expenses As Booked	Legal Expenses to Re-allocate	Alloc. Factors %	Legal Expenses to Re-allocate
502	CAGE	9,747	-	0.0000%	-
506	CAGE	12,370	-	0.0000%	-
539	CAGE	-	-	0.0000%	-
539	CAGW	-	-	22.5000%	-
548	SG	-	-	8.1960%	-
548	CAGE	-	-	0.0000%	-
549	CAGE	3,950	-	0.0000%	-
556	SG	-	-	8.1960%	-
557	CAEE	-	462,674	0.0000%	-
557	CAGE	6,336	59,317	0.0000%	-
557	CAGW	7,297	174,841	22.5000%	39,339
557	OR	-	-	0.0000%	-
557	SG	1,382,068	(768,336)	8.1960%	(62,973)
557	SO	-	69,933	6.8532%	4,793
557	UT	-	-	0.0000%	-
557	WYP	-	1,572	0.0000%	-
560	CAGE	18,486	-	0.0000%	-
560	SG	32,042	-	8.1960%	-
561	SG	-	-	8.1960%	-
580	SNPD	-	-	6.4774%	-
588	SG	-	250	8.1960%	20
588	SNPD	7,400	(7,400)	6.4774%	(479)
588	UT	-	7,150	0.0000%	-
588	WYP	-	-	0.0000%	-
593	UT	-	-	0.0000%	-
594	UT	-	-	0.0000%	-
903	CN	4,762	-	7.0101%	-
905	CN	10,222	-	7.0101%	-
905	UT	192	-	0.0000%	-
923	CA	6,654	-	0.0000%	-
923	CAGE	-	(4,869)	0.0000%	-
923	CAGW	-	573,567	22.5000%	129,053
923	OR	106,905	(78,565)	0.0000%	-
923	SG	-	384,540	8.1960%	31,517
923	SO	1,488,872	(1,402,212)	6.8532%	(96,097)
923	UT	2,048,789	526,710	0.0000%	-
923	WA	181,037	-	100.0000%	-
923	WYP	37,574	830	0.0000%	-
923	WYU	27,129	-	0.0000%	-
925	OR	-	21,698	0.0000%	-
925	SO	1,157,078	(1,051,148)	6.8532%	(72,037)
925	UT	-	1,025,603	0.0000%	-
925	WA	-	3,848	100.0000%	3,848
928	CA	477,467	-	0.0000%	-
928	CAEE	939	-	0.0000%	-
928	CAGW	-	387	22.5000%	87
928	OR	573,099	24,680	0.0000%	-
928	SG	-	59,618	8.1960%	4,886
928	SO	1,764,026	(201,951)	6.8532%	(13,840)
928	UT	282,677	117,653	0.0000%	-
928	WA	13,304	(387)	100.0000%	(387)
928	WYP	290,840	-	0.0000%	-
Total		9,951,261	-		(32,270)
			Ref. 4.8		Ref. 4.8

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Removal of prior-period correction	403SP	RES	1,035,802	CAGE	0.000%	-	4.9.1
Removal of prior-period correction	403TP	RES	368,870	CAGE	0.000%	-	4.9.1
Removal of prior-period correction	419	RES	(8,844,503)	SNP	6.246%	(552,451)	4.9.1
			<u>(7,439,831)</u>			<u>(552,451)</u>	

Description of Adjustment

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

PacifiCorp
 Results of Operations - June 2018
 Remove Non-Recurring Entries

Description	Per Books		Adjustment Amount	FERC Account	Location	Allocation	
	Jan - Jun 2018	July - Dec 2017				2017 P	WCA
AFUDC Equity Correction	-	(1,035,802)	1,035,802	403SP	1	SG	CAGE
AFUDC Equity Correction	-	(368,870)	368,870	403PT	1	SG	CAGE
AFUDC Equity Correction	-	8,844,503	(8,844,503)	419	1	SNP	SNP

5. NET POWER COSTS

	5.1	5.1.1	5.2	0	0	0
	Net Power Costs -	Net Power Costs -	Colstrip #3			
Total Normalized	Restating	Pro Forma	Removal	0	0	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	13,526,999	-	13,526,999	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	13,526,999	-	13,526,999	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(5,227,417)	-	(4,668,139)	(559,277)	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	18,083,814	292,151	17,791,662	-	-	-
13 Transmission	3,245,464	-	3,245,464	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(4,218)	-	-	(4,218)	-	-
19 Total O&M Expenses	16,097,643	292,151	16,368,987	(563,495)	-	-
20 Depreciation	(353,507)	-	-	(353,507)	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	(37,440)	-	-	(37,440)	-	-
23 Income Taxes: Federal	(645,986)	(81,802)	(795,757)	231,573	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(20,882)	-	-	(20,882)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	15,039,828	210,349	15,573,230	(743,751)	-	-
29						
30 Operating Rev For Return:	(1,512,829)	(210,349)	(2,046,232)	743,751	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	(28,742,196)	-	-	(28,742,196)	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	(28,742,196)	-	-	(28,742,196)	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	20,921,568	-	-	20,921,568	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	2,069,284	-	-	2,069,284	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	22,990,852	-	-	22,990,852	-	-
56						
57 Total Rate Base:	(5,751,344)	-	-	(5,751,344)	-	-
58						
59						
60 Estimated ROE impact	-0.257%	-0.050%	-0.486%	0.283%	0.000%	0.000%
61 Estimated Price Change	1,576,968	306,234	2,978,980	(1,708,246)	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(2,179,697)	(292,151)	(2,841,988)	954,442	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(52,188)	-	-	(52,188)	-	-
71 Schedule "M" Deductions	75,209	-	-	75,209	-	-
72 Income Before Tax	(2,307,094)	(292,151)	(2,841,988)	827,045	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(2,307,094)	(292,151)	(2,841,988)	827,045	-	-
77						
78 Federal Income Taxes	(645,986)	(81,802)	(795,757)	231,573	-	-

	5.1	5.1.1	5.2	0	0	0
	Net Power Costs -	Net Power Costs -	Colstrip #3			
Total Normalized	Restating	Pro Forma	Removal	0	0	0
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	(559,277)	-	(559,277)	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	292,151	292,151	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(4,218)	-	(4,218)	-	-	-
19 Total O&M Expenses	(271,344)	292,151	(563,495)	-	-	-
20 Depreciation	(353,507)	-	(353,507)	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	(37,440)	-	(37,440)	-	-	-
23 Income Taxes: Federal	149,770	(81,802)	231,573	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(20,882)	-	(20,882)	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(533,403)	210,349	(743,751)	-	-	-
29						
30 Operating Rev For Return:	533,403	(210,349)	743,751	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	(28,742,196)	-	(28,742,196)	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	(28,742,196)	-	(28,742,196)	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	20,921,568	-	20,921,568	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	2,069,284	-	2,069,284	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	22,990,852	-	22,990,852	-	-	-
56						
57 Total Rate Base:	(5,751,344)	-	(5,751,344)	-	-	-
58						
59						
60 Estimated ROE impact	0.233%	-0.050%	0.000%	0.283%	0.000%	0.000%
61 Estimated Price Change	(1,402,012)	306,234	-	(1,708,246)	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	662,291	(292,151)	954,442	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(52,188)	-	(52,188)	-	-	-
71 Schedule "M" Deductions	75,209	-	75,209	-	-	-
72 Income Before Tax	534,894	(292,151)	827,045	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	534,894	(292,151)	827,045	-	-	-
77						
78 Federal Income Taxes	149,770	(81,802)	231,573	-	-	-

	5.1	5.1.1	5.2	0	0	0
	Net Power Costs -	Net Power Costs -	Colstrip #3			
Total Normalized	Restating	Pro Forma	Removal	0	0	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	13,526,999	-	13,526,999	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	13,526,999	-	13,526,999	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(4,668,139)	-	(4,668,139)	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	17,791,662	-	17,791,662	-	-	-
13 Transmission	3,245,464	-	3,245,464	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	16,368,987	-	16,368,987	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(795,757)	-	(795,757)	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	15,573,230	-	15,573,230	-	-	-
29						
30 Operating Rev For Return:	(2,046,232)	-	(2,046,232)	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	-0.493%	0.000%	-0.493%	0.000%	0.000%	0.000%
61 Estimated Price Change	2,978,980	-	2,978,980	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(2,841,988)	-	(2,841,988)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(2,841,988)	-	(2,841,988)	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(2,841,988)	-	(2,841,988)	-	-	-
77						
78 Federal Income Taxes	(795,757)	-	(795,757)	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Sales for Resale (Account 447)							
Existing Firm Sales - Pacific	447NPC	RES	-	CAGW	22.500%	-	5.1.2
Post-Merger Firm Sales	447NPC	RES	-	CAGW	22.500%	-	5.1.2
Non-Firm Sales	447NPC	RES	-	CAEW	22.815%	-	5.1.2
Total Sales for Resale			<u>-</u>			<u>-</u>	
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	RES	-	CAGW	22.500%	-	5.1.2
Existing Firm Energy	555NPC	RES	-	CAEW	22.815%	-	5.1.2
WA Qualifying Facilities	555NPC	RES	-	WA	Situs	-	5.1.2
Post-Merger Firm Energy	555NPC	RES	1,298,448	CAGW	22.500%	292,151	5.1.2
Other Generation Expenses	555NPC	RES	-	CAGW	22.500%	-	5.1.2
Total Purchased Power			<u>1,298,448</u>			<u>292,151</u>	
Wheeling (Account 565)							
Existing Firm - Pacific	565NPC	RES	-	CAGW	22.500%	-	5.1.2
Post Merger Firm	565NPC	RES	-	CAGW	22.500%	-	5.1.2
Non Firm	565NPC	RES	-	CAEW	22.815%	-	5.1.2
Total Wheeling Expense			<u>-</u>			<u>-</u>	
Fuel Expense (Accounts 501 and 547)							
Fuel Consumed - Coal	501NPC	RES	-	CAEW	22.815%	-	5.1.2
Fuel Consumed - Natural Gas	547NPC	RES	-	CAEW	22.815%	-	5.1.2
Total Fuel and Other Expense			<u>-</u>			<u>-</u>	
Total Net Power Cost Adjustment - Restating			<u>1,298,448</u>			<u>292,151</u>	

Description of Adjustment

The net power cost adjustment normalizes power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and temperature conditions on a West Control Area (WCA) basis.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Sales for Resale (Account 447)							
Existing Firm Sales - Pacific	447NPC	PRO	-	CAGW	22.500%	-	5.1.2
Post-Merger Firm Sales	447NPC	PRO	60,119,925	CAGW	22.500%	13,526,999	5.1.2
Non-Firm Sales	447NPC	PRO	-	CAEW	22.815%	-	5.1.2
Total Sales for Resale			<u>60,119,925</u>			<u>13,526,999</u>	
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	PRO	(846,295)	CAGW	22.500%	(190,416)	5.1.2
Existing Firm Energy	555NPC	PRO	(1,967,326)	CAEW	22.815%	(448,855)	5.1.2
WA Qualifying Facilities	555NPC	PRO	(16,949)	WA	Situs	(16,949)	5.1.2
Post-Merger Firm Energy	555NPC	PRO	62,776,619	CAGW	22.500%	14,124,756	5.1.2
Other Generation Expenses	555NPC	PRO	2,123,656	CAGW	22.500%	477,823	5.1.2
Total Purchased Power			<u>62,069,705</u>			<u>13,946,358</u>	
Wheeling (Account 565)							
Existing Firm - Pacific	565NPC	PRO	1,368	CAGW	22.500%	308	5.1.2
Existing Firm - Utah	565NPC	PRO	356,909	CAGW	22.500%	80,305	5.1.2
Post Merger Firm	565NPC	PRO	11,834,693	CAGW	22.500%	2,662,809	5.1.2
Non Firm	565NPC	PRO	2,200,446	CAEW	22.815%	502,043	5.1.2
Total Wheeling Expense			<u>14,393,415</u>			<u>3,245,464</u>	
Fuel Expense (Accounts 501 and 547)							
Fuel Consumed - Coal	501NPC	PRO	(20,460,386)	CAEW	22.815%	(4,668,139)	5.1.2
Fuel Consumed - Natural Gas	547NPC	PRO	16,853,912	CAEW	22.815%	3,845,304	5.1.2
Total Fuel and Other Expense			<u>(3,606,474)</u>			<u>(822,835)</u>	
Total Net Power Cost Adjustment - Pro Forma			<u>12,736,721</u>			<u>2,841,988</u>	

Description of Adjustment

The net power cost adjustment projects power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and weather conditions on a West Control Area (WCA) basis. This portion of the adjustment reflects normalized power costs for the 12 months ending June 2019 consistent with the net power costs projected in Docket UE-140762.

PacifiCorp
Washington Results of Operations - June 2018
Net Power Costs - West Control Area

Description	(1)	(2)	(3)	(4)		(5)		(6)		(7)		(8)		(9)		(10)	(11)	(12)		(13)		(12)		(13)		
	FERC Account	WCA Alloc. Factor	WA Alloc. %	Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated	WCA Alloc. Factor	WA Alloc. %	Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated	
UNADJUSTED / PER BOOKS NPC (1) 12 Months Ended June 2018																										
NORMALIZED NPC 12 Months Ended June 2018																										
NORMALIZING ADJUSTMENT 12 Months Ended June 2018																										
PRO FORMA NPC 12 Months Ending June 2019																										
PRO FORMA ADJUSTMENT 12 Months Ending June 2019																										
Sales for Resale (Account 447)																										
Existing Firm Sales - Pacific	447NPC	CAGW	22.5000%	-	-	-	-	-	-	-	-	-	-	CAGW	22.5000%	-	-	-	-	-	-	-	-	-	-	-
Post-Merger Firm Sales	447NPC	CAGW	22.5000%	53,134,217	11,955,213	53,134,217	11,955,213	-	-	-	-	-	-	CAGW	22.5000%	113,254,142	25,482,211	-	-	60,119,925	13,526,999	-	-	-	-	
Non-Firm Sales	447NPC	CAEW	22.8155%	-	-	-	-	-	-	-	-	-	-	CAEW	22.8155%	-	-	-	-	-	-	-	-	-	-	-
Total Sales for Resale				53,134,217	11,955,213	53,134,217	11,955,213	-	-	-	-	-	-			113,254,142	25,482,211	-	-	60,119,925	13,526,999	-	-	-	-	
Purchased Power (Account 555)																										
Existing Firm Demand - Pacific	555NPC	CAGW	22.5000%	1,772,892	398,901	1,772,892	398,901	-	-	-	-	-	-	CAGW	22.5000%	926,597	208,485	-	-	(846,295)	(190,416)	-	-	-	-	
Existing Firm Energy	555NPC	CAEW	22.8155%	4,177,183	953,045	4,177,183	953,045	-	-	-	-	-	-	CAEW	22.8155%	2,209,856	504,190	-	-	(1,967,326)	(448,855)	-	-	-	-	
WA Qualifying Facilities	555NPC	WA	100.0000%	265,424	265,424	265,424	265,424	-	-	-	-	-	-	WA	100.0000%	248,476	248,476	-	-	(16,949)	(16,949)	-	-	-	-	
WA Qualifying Facilities	555NPC	CAGW	22.5000%	-	-	-	-	-	-	-	-	-	-	CAGW	22.5000%	-	-	-	-	-	-	-	-	-	-	-
Post-Merger Firm Energy	555NPC	CAGW	22.5000%	109,171,931	24,563,713	110,470,379	24,855,864	1,298,448	292,151	-	-	1,298,448	292,151	CAGW	22.5000%	173,246,998	38,980,619	-	-	62,776,619	14,124,756	-	-	-	-	
Other Generation Expenses	555NPC	CAGW	22.5000%	-	-	-	-	-	-	-	-	-	-	CAGW	22.5000%	2,123,656	477,823	-	-	2,123,656	477,823	-	-	-	-	
Total Purchased Power				115,387,429	26,181,083	116,685,878	26,473,234	1,298,448	292,151	-	-	1,298,448	292,151			178,755,583	40,419,592	-	-	62,069,705	13,946,358	-	-	-	-	
Wheeling (Account 565)																										
Existing Firm - Pacific	565NPC	CAGW	22.5000%	20,865,714	4,694,791	20,865,714	4,694,791	-	-	-	-	-	-	CAGW	22.5000%	20,867,082	4,695,099	-	-	1,368	308	-	-	-	-	
Existing Firm - Utah	565NPC	CAGW	22.5000%	-	-	-	-	-	-	-	-	-	-	CAGW	22.5000%	356,909	80,305	-	-	356,909	80,305	-	-	-	-	
Post Merger Firm	565NPC	CAGW	22.5000%	93,178,896	20,965,276	93,178,896	20,965,276	-	-	-	-	-	-	CAGW	22.5000%	105,013,589	23,628,085	-	-	11,834,693	2,662,809	-	-	-	-	
Non Firm	565NPC	CAEW	22.8155%	-	-	-	-	-	-	-	-	-	-	CAEW	22.8155%	2,200,446	502,043	-	-	2,200,446	502,043	-	-	-	-	
Total Wheeling Expense				114,044,610	25,660,067	114,044,610	25,660,067	-	-	-	-	-	-			128,438,025	28,905,531	-	-	14,393,415	3,245,464	-	-	-	-	
Fuel Expense (Accounts 501 and 547)																										
Fuel Consumed - Coal	501NPC	CAEW	22.8155%	235,430,113	53,714,557	235,430,113	53,714,557	-	-	-	-	-	-	CAEW	22.8155%	214,969,727	49,046,418	-	-	(20,460,386)	(4,668,139)	-	-	-	-	
Fuel Consumed - Natural Gas	547NPC	CAEW	22.8155%	72,286,546	16,492,537	72,286,546	16,492,537	-	-	-	-	-	-	CAEW	22.8155%	89,140,458	20,337,841	-	-	16,853,912	3,845,304	-	-	-	-	
Total Fuel and Other Expense				307,716,659	70,207,094	307,716,659	70,207,094	-	-	-	-	-	-			304,110,185	69,384,259	-	-	(3,606,474)	(822,835)	-	-	-	-	
Total Net Power Cost				484,014,481	110,093,031	485,312,929	110,385,182	1,298,448	292,151			498,049,651	113,227,170							12,736,721	2,841,988					
				Ref. 5.1.3	Ref. 2.2 Line 66	Ref. 5.1.4		Ref. 5.1				Ref. 5.1.5								Ref. 5.1						

Period Ending CY 2018 Q2	Study Results MERGED PEAK/ENERGY SPLIT (\$)				
	Merged CY 2018 Q2	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	-	-			
Post Merger	53,134,217				53,134,217
TOTAL SPECIAL SALES	53,134,217	-	-	-	53,134,217
PURCHASED POWER & NET INTERCHANGE					
Mid Columbia	5,819,128	1,745,738	4,073,390		
Misc/Pacific	130,947	27,153	103,793		
Q.F. Contracts/PPL	265,424	-	-		265,424
Pacific Sub Total	6,215,499	1,772,892	4,177,183	-	265,424
Combine Hills Wind p160595	5,450,180				5,450,180
Hermiston Purchase p99563	-				-
Short Term Firm Purchases	103,721,751				103,721,751
New Firm Sub Total	109,171,931	-	-	-	109,171,931
Seven Mile Wind	-				-
Non Firm Sub Total	-				-
TOTAL PURCHASED PW & NET INT.	115,387,429	1,772,892	4,177,183	-	109,437,355
TOTAL WHEELING & U. OF F. EXPENS	114,044,610	20,865,714	-	-	93,178,896
THERMAL FUEL BURN EXPENSE					
Colstrip	7,711,824			7,711,824	
Chehalis	50,534,001			50,534,001	
Hermiston	21,752,544			21,752,544	
Jim Bridger	227,718,289			227,718,289	
TOTAL FUEL BURN EXPENSE	307,716,659	-	-	307,716,659	-
OTHER GENERATION EXPENSE					
Blundell	-			-	
TOTAL OTHER GEN. EXPENSE	-	-	-	-	-
NET POWER COST	484,014,481	1,772,892	4,177,183	307,716,659	170,347,748

Ref 5.1.1

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

Period Ending
2018Q2

	<u>Merged</u> <u>12ME June 2018</u>	<u>Pre-Merger</u> <u>Demand</u>	<u>Pre-Merger</u> <u>Energy</u>	<u>Non-Firm</u>	<u>Post-Merger</u>
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	-	-			
Post Merger	53,134,217				53,134,217
TOTAL SPECIAL SALES	53,134,217	-	-	-	53,134,217
PURCHASED POWER & NET INTERCHANGE					
Mid Columbia	5,819,128	1,745,738	4,073,390		
Misc/Pacific	130,947	27,153	103,793		
Q.F. Contracts/PPL	265,424	-	-		265,424
Pacific Sub Total	6,215,499	1,772,892	4,177,183	-	265,424
Combine Hills Wind p160595	5,450,180				5,450,180
Hermiston Purchase p99563	-				-
Short Term Firm Purchases	105,020,199				105,020,199
New Firm Sub Total	110,470,379	-	-	-	110,470,379
Seven Mile II Wind	-				-
Non Firm Sub Total	-				-
TOTAL PURCHASED PW & NET INT.	116,685,878	1,772,892	4,177,183	-	110,735,803
TOTAL WHEELING & U. OF F. EXPENSI	114,044,610	20,865,714	-	-	93,178,896
THERMAL FUEL BURN EXPENSE					
Colstrip	7,711,824			7,711,824	
Chehalis	50,534,001			50,534,001	
Hermiston	21,752,544			21,752,544	
Jim Bridger	227,718,289			227,718,289	
TOTAL FUEL BURN EXPENSE	307,716,659	-	-	307,716,659	-
OTHER GENERATION EXPENSE					
Blundell	-			-	
TOTAL OTHER GEN. EXPENSE	-	-	-	-	-
NET POWER COST	485,312,929	22,638,606	4,177,183	307,716,659	150,780,482

Ref. 5.1.1

PacifiCorp

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

Period Ending
Jun-19

	<u>Merged</u> <u>07/18-06/19</u>	<u>Pre-Merger</u> <u>Demand</u>	<u>Pre-Merger</u> <u>Energy</u>	<u>Non-Firm</u>	<u>Post-Merger</u>
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	-	-			
Post Merger	113,254,142				113,254,142
TOTAL SPECIAL SALES	113,254,142	-	-	-	113,254,142
PURCHASED POWER & NET INTERCHANGE					
Mid Columbia	2,981,669	894,501	2,087,168		
Misc/Pacific	154,785	32,097	122,688		
Q.F. Contracts/PPL	248,476	-	-		248,476
Pacific Sub Total	3,384,929	926,597	2,209,856	-	248,476
Combine Hills Wind	5,384,112				5,384,112
Short Term Firm Purchases	167,862,887				167,862,887
New Firm Sub Total	173,246,998	-	-	-	173,246,998
Integration Charge	2,123,656				2,123,656
Non Firm Sub Total	-			-	-
TOTAL PURCHASED PW & NET INT.	178,755,583	926,597	2,209,856	-	175,619,129
TOTAL WHEELING & U. OF F. EXPENS	128,438,025	21,223,991	-	2,200,446	105,013,589
THERMAL FUEL BURN EXPENSE					
Colstrip	8,399,801			8,399,801	
Chehalis	61,551,331			61,551,331	
Hermiston	27,589,127			27,589,127	
Jim Bridger	206,569,926			206,569,926	
TOTAL FUEL BURN EXPENSE	304,110,185	-	-	304,110,185	-
OTHER GENERATION EXPENSE					
Blundell	-			-	
TOTAL OTHER GEN. EXPENSE	-	-	-	-	-
NET POWER COST	498,049,651	22,150,588	2,209,856	306,310,630	167,378,576

Ref. 5.1.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Pre-merger Depreciation Expense	403SP	RES	(1,210,736)	CAGW	22.500%	(272,416)	5.2.2
Post-merger Depreciation Expense	403SP	RES	(360,403)	CAGW	22.500%	(81,091)	5.2.2
Taxes Other	408	RES	(546,315)	GPS	6.853%	(37,440)	5.2.1
Net Depreciation Expense - Sch M	SCHMDT	RES	334,261	CAGW	22.500%	75,209	5.2.2
Deferred Income Tax Expense	41010	RES	(92,809)	CAGW	22.500%	(20,882)	5.2.2
Operations & Maintenance	500	RES	(13,495)	CAGW	22.500%	(3,036)	5.2.4
Operations & Maintenance	501	RES	(451,960)	CAGW	22.500%	(101,691)	5.2.4
Operations & Maintenance	501	RES	(35,190)	CAGW	22.500%	(7,918)	5.2.4
Operations & Maintenance	502	RES	(318,899)	CAGW	22.500%	(71,752)	5.2.4
Operations & Maintenance	505	RES	(25,051)	CAGW	22.500%	(5,637)	5.2.4
Operations & Maintenance	506	RES	(425,757)	CAGW	22.500%	(95,795)	5.2.4
Operations & Maintenance	507	RES	(7,767)	CAGW	22.500%	(1,748)	5.2.4
Operations & Maintenance	510	RES	(55,537)	CAGW	22.500%	(12,496)	5.2.4
Operations & Maintenance	511	RES	(102,248)	CAGW	22.500%	(23,006)	5.2.4
Operations & Maintenance	512	RES	(752,665)	CAGW	22.500%	(169,350)	5.2.4
Operations & Maintenance	513	RES	(194,005)	CAGW	22.500%	(43,651)	5.2.4
Operations & Maintenance	514	RES	(103,101)	CAGW	22.500%	(23,198)	5.2.4
Administrative & General	924	RES	(53,643)	SO	6.853%	(3,676)	5.2.4
Administrative & General	925	RES	(7,903)	SO	6.853%	(542)	5.2.4
Adjustment to Rate Base:							
Pre-merger Plant	312	RES	(110,283,000)	CAGW	22.500%	(24,813,704)	5.2.2
Post-merger Plant	312	RES	(17,459,945)	CAGW	22.500%	(3,928,492)	5.2.2
Pre-merger Depreciation Reserve	108SP	RES	89,466,789	CAGW	22.500%	20,130,051	5.2.2
Post-merger Depreciation Reserve	108SP	RES	3,517,849	CAGW	22.500%	791,517	5.2.2
Deferred Income Tax Balance	282	RES	9,196,809	CAGW	22.500%	2,069,284	5.2.2
Deferred ITC	255	RES	-	ITC85	13.360%	-	5.2.2
Remove Base Data:							
Schedule M Addition	SCHMAT	RES	(52,188)	WA	Situs	(52,188)	5.2.3

Description of Adjustment

This restating adjustment removes the Colstrip #3 plant investment and associated costs from results of operations. This treatment was authorized in Cause No. U-83-57. Operations & Maintenance and Administrative & General expenses for Colstrip #3 plant are also removed per methodology utilized in rebuttal adjustment filed in Docket No. UE-152253, the Company's 2015 Limited Rates Filing.

PacifiCorp
Results of Operation - June 2018
Removal of Colstrip Unit #3
Property Tax Calculation

	6/30/2018	Ref.
Total Colstrip Property Taxes	1,776,000	
Colstrip #3 as a percentage of Total Colstrip NBV	30.7610%	
Property Tax expense to remove	<u>546,315</u>	5.2

Gross Colstrip Book Value	238,922,612
Gross Colstrip Book Reserve	<u>(125,927,829)</u>
Total Colstrip NBV	<u>112,994,783</u>
Colstrip Unit 3 Book Value	127,742,945
Colstrip Unit 3 Book Reserve	<u>(92,984,638)</u>
Colstrip Unit 3 NBV	<u>34,758,307</u>
Colstrip Unit 3 NBV %	30.7610%

PacifiCorp
Results of Operation - June 2018
Removal of Colstrip Unit #3
Summary of Balances

	<u>EOP Balance</u>	<u>Ref.</u>
Depreciation Expense - Pre Merger	(1,210,736)	5.2
Depreciation Expense - Post Merger	<u>(360,403)</u>	5.2
	(1,571,138)	
EPIS - Pre Merger	110,283,000	5.2
EPIS - Post Merger	<u>17,459,945</u>	5.2
	127,742,945	
Depreciation Reserve - Pre Merger	(89,466,789)	5.2
Depreciation Reserve - Post Merger	<u>(3,517,849)</u>	5.2
	(92,984,638)	
ADIT Balance	(9,196,809)	5.2
Deferred Income Tax Credit	-	5.2
Tax Depreciation	(1,236,877)	
Deferred Income Tax Expense	92,809	5.2

PacifiCorp
Results of Operation - June 2018
Removal of Colstrip Unit #3
Schedule M

FERCAcct	Description	Amount	Factor
SCHMAT	WA Disallowed Colstrip Unit3 Write-off	52,188	WA

**PacifiCorp
Results of Operation - June 2018
Removal of Colstrip Unit #3
Colstrip O&M by FERC Acct**

FERC Acct	Description	WCA Allocation Factor	A 12 ME June 2018	B Non-Overhaul O&M	C Unit 3 Overhaul	D Unit 4 Overhaul	E = B x 30.761% Unit 3 Share of Non-Overhaul O&M	F = E + C Total Unit 3 O&M
5000000	OPER SUPV & ENG	CAGW	43,869	43,869			13,495	13,495
5012000	FUEL HAND-COAL	CAGW	1,469,264	1,469,264			451,960	451,960
5014500	START UP FUEL-DIESEL	CAGW	114,399	114,399			35,190	35,190
5020000	STEAM EXPENSES	CAGW	1,036,700	1,036,700			318,899	318,899
5050000	ELECTRIC EXPENSES	CAGW	81,438	81,438			25,051	25,051
5060000	MISC STEAM PWR EXP	CAGW	1,384,081	1,384,081			425,757	425,757
5070000	RENTS (STEAM GEN)	CAGW	25,249	25,249			7,767	7,767
5100000	MNT SUPERV & ENG	CAGW	180,544	180,544			55,537	55,537
5110000	MNT OF STRUCTURES	CAGW	332,394	332,394			102,248	102,248
5120000	MANT OF BOILR PLNT	CAGW	2,370,285	2,336,285	34,000	-	718,665	752,665
5130000	MAINT ELEC PLANT	CAGW	630,684	630,684			194,005	194,005
5140000	MAINT MISC STM PLN	CAGW	335,169	335,169			103,101	103,101
9243000	PROP INS - PREMIUMS	SO	174,386	174,386			53,643	53,643
9250000	INJURIES & DAMAGES	SO	25,691	25,691			7,903	7,903
			<u>8,204,153</u>	<u>8,170,153</u>	<u>34,000</u>	<u>-</u>	<u>2,513,221</u>	<u>2,547,221</u>

Ref 5.2

Colstrip #3 as a percentage of Total Colstrip NBV

30.7610% Ref 5.2.1

6. DEPRECIATION & AMORTIZATION ADJUSTMENTS

	6.1	6.2	6.3	6.3.1	6.3.2	6.3.3
	Pro Forma Depreciation & Amortization Expense	Pro Forma Depreciation & Amortization Reserves	End-of-Period Plant Reserves	(cont.) End-of- Period Plant Reserves	(cont. 2) End-of- Period Plant Reserves	(cont. 3) End-of- Period Plant Reserves
	Total Normalized					
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 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	1,084,382	361,954	-	-	-	-
21 Amortization	111,969	37,702	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	18,959	(111,904)	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(395,257)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	820,053	287,752	-	-	-	-
29						
30 Operating Rev For Return:	(820,053)	(287,752)	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(17,472,478)	-	(109,073)	(2,586,234)	(2,189,548)	-
48 Accum Prov For Amort	(2,344,433)	-	(10,661)	-	(1,630,294)	(703,478)
49 Accum Def Income Tax	659,504	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(19,157,406)	-	(119,735)	(2,586,234)	(2,189,548)	(703,478)
56						
57 Total Rate Base:	(19,157,406)	-	(119,735)	(2,586,234)	(2,189,548)	(703,478)
58						
59						
60 Estimated ROE impact	0.156%	-0.068%	0.002%	0.047%	0.040%	0.253%
61 Estimated Price Change	(889,524)	418,920	(13,021)	(281,256)	(238,116)	(76,504)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(1,196,350)	(399,656)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	796,695	-	-	-	-	-
71 Schedule "M" Deductions	(467,367)	-	-	-	-	-
72 Income Before Tax	67,711	(399,656)	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	67,711	(399,656)	-	-	-	-
77						
78 Federal Income Taxes	18,959	(111,904)	-	-	-	-

	6.4	6.4.1	6.4.2	6.4.3	6.5	0	0
	Annualization of Base Period Depr./Amort. Expense	(cont.) Annualization of Base Period Depr./Amort. Expense	(cont.2) Annualization of Base Period Depr./Amort. Expense	(cont.3) Annualization of Base Period Depr./Amort. Expense	Hydro Decommissioning	0	0
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 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	205,823	158,146	358,459	-	-	-	-
21 Amortization	-	-	74,267	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(57,630)	(44,281)	101,911	-	130,863	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	(249,117)	(146,140)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	148,192	113,865	534,637	(249,117)	(15,277)	-	-
29							
30 Operating Rev For Return:	(148,192)	(113,865)	(534,637)	249,117	15,277	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	(467,367)	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	249,117	410,388	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	249,117	(56,980)	-	-
56							
57 Total Rate Base:	-	-	-	249,117	(56,980)	-	-
58							
59							
60 Estimated ROE impact	-0.035%	-0.027%	-0.127%	0.055%	0.005%	0.000%	0.000%
61 Estimated Price Change	215,744	165,769	778,345	(335,582)	(28,438)	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(205,823)	(158,146)	(432,726)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	796,695	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	(467,367)	-	-
72 Income Before Tax	(205,823)	(158,146)	363,968	-	467,367	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(205,823)	(158,146)	363,968	-	467,367	-	-
77							
78 Federal Income Taxes	(57,630)	(44,281)	101,911	-	130,863	-	-

	6.1	6.2	6.3	6.3.1	6.3.2	6.3.3
	Pro Forma Depreciation & Amortization Expense	Pro Forma Depreciation & Amortization Reserves	End-of-Period Plant Reserves	(cont.) End-of- Period Plant Reserves	(cont. 2) End-of- Period Plant Reserves	(cont. 3) End-of- Period Plant Reserves
	Total Normalized					
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 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	722,428	-	-	-	-	-
21 Amortization	74,267	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(0)	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(249,117)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	547,578	-	-	-	-	-
29						
30 Operating Rev For Return:	(547,578)	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(16,896,037)	-	(2,586,234)	(2,189,548)	(12,120,256)	-
48 Accum Prov For Amort	(2,333,772)	-	-	-	(1,630,294)	(703,478)
49 Accum Def Income Tax	249,117	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(18,980,692)	-	(2,586,234)	(2,189,548)	(13,750,550)	(703,478)
56						
57 Total Rate Base:	(18,980,692)	-	(2,586,234)	(2,189,548)	(13,750,550)	(703,478)
58						
59						
60 Estimated ROE impact	0.219%	0.000%	0.000%	0.047%	0.040%	0.253%
61 Estimated Price Change	(1,266,986)	-	-	(281,256)	(238,116)	(1,495,387)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(796,695)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	796,695	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(0)	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(0)	-	-	-	-	-
77						
78 Federal Income Taxes	(0)	-	-	-	-	-

	6.4	6.4.1	6.4.2	6.4.3	6.5	0	0
	Annualization of Base Period Depr./Amort. Expense	(cont.) Annualization of Base Period Depr./Amort. Expense	(cont.2) Annualization of Base Period Depr./Amort. Expense	(cont.3) Annualization of Base Period Depr./Amort. Expense	Hydro Decommissioning	0	0
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 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	205,823	158,146	358,459	-	-	-	-
21 Amortization	-	-	74,267	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(57,630)	(44,281)	101,911	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	(249,117)	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	148,192	113,865	534,637	(249,117)	-	-	-
29							
30 Operating Rev For Return:	(148,192)	(113,865)	(534,637)	249,117	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	249,117	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	249,117	-	-	-
56							
57 Total Rate Base:	-	-	-	249,117	-	-	-
58							
59							
60 Estimated ROE impact	-0.035%	-0.027%	-0.127%	0.055%	0.000%	0.000%	0.000%
61 Estimated Price Change	215,744	165,769	778,345	(335,582)	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(205,823)	(158,146)	(432,726)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	796,695	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(205,823)	(158,146)	363,968	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(205,823)	(158,146)	363,968	-	-	-	-
77							
78 Federal Income Taxes	(57,630)	(44,281)	101,911	-	-	-	-

	6.1	6.2	6.3	6.3.1	6.3.2	6.3.3
	Pro Forma Depreciation & Amortization Expense	Pro Forma Depreciation & Amortization Reserves	End-of-Period Plant Reserves	(cont.) End-of- Period Plant Reserves	(cont. 2) End-of- Period Plant Reserves	(cont. 3) End-of- Period Plant Reserves
	Total Normalized					
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 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	361,954	361,954	-	-	-	-
21 Amortization	37,702	37,702	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(69,241)	(111,904)	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(47,643)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	282,772	287,752	-	-	-	-
29						
30 Operating Rev For Return:	(282,772)	(287,752)	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(261,440)	-	(109,073)	-	-	-
48 Accum Prov For Amort	(10,661)	-	(10,661)	-	-	-
49 Accum Def Income Tax	332,940	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	60,838	-	(119,735)	-	-	-
56						
57 Total Rate Base:	60,838	-	(119,735)	-	-	-
58						
59						
60 Estimated ROE impact	-0.069%	-0.069%	0.002%	0.000%	0.000%	0.000%
61 Estimated Price Change	418,286	418,920	(13,021)	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(399,656)	(399,656)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	(152,367)	-	-	-	-	-
72 Income Before Tax	(247,289)	(399,656)	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(247,289)	(399,656)	-	-	-	-
77						
78 Federal Income Taxes	(69,241)	(111,904)	-	-	-	-

	6.4	6.4.1	6.4.2	6.4.3	6.5	0	0
	Annualization of Base Period Depr./Amort. Expense	(cont.) Annualization of Base Period Depr./Amort. Expense	(cont.2) Annualization of Base Period Depr./Amort. Expense	(cont.3) Annualization of Base Period Depr./Amort. Expense	Hydro Decommissioning	0	0
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 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	42,663	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	(47,643)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	(4,981)	-	-
29							
30 Operating Rev For Return:	-	-	-	-	4,981	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	(152,367)	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	332,940	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	180,573	-	-
56							
57 Total Rate Base:	-	-	-	-	180,573	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	-0.002%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	12,387	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	(152,367)	-	-
72 Income Before Tax	-	-	-	-	152,367	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	152,367	-	-
77							
78 Federal Income Taxes	-	-	-	-	42,663	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
Steam Production	403SP	PRO	128,198	JBG	22.500%	28,845	
Hydro Production	403HP	PRO	120,791	CAGW	22.500%	27,178	
Transmission	403TP	PRO	1,248,376	CAGW	22.500%	280,885	
General Plant	403GP	PRO	365,469	SO	6.853%	25,046	
Intangible Plant	404IP	PRO	550,136	SO	6.853%	37,702	
			<u>2,412,970</u>			<u>399,656</u>	6.1.1

Description of Adjustment

This adjustment enters into the test period results depreciation and amortization expense for the major plant additions added to rate base in adjustment 8.4.

PacifiCorp
Results of Operations - June 2018
Incremental Depreciation Expense

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	Jul 18 to Jun 19 Plant Additions Included in Adj	Months	Incremental Expense on Plant Adds.
Steam Production Plant:							
Various	312	403SP	JBG	2.788%	4,598,356	12	128,198
Total Steam Plant					4,598,356		128,198
Hydro Production Plant:							
Various	332	403HP	CAGW	2.600%	4,645,540	12	120,791
Total Hydro Plant					4,645,540		120,791
Other Production Plant:							
Various	343	403OP	CAGW	3.188%	-	12	-
Total Other Plant					-		-
Transmission Plant:							
Various	355	403TP	CAGW	1.792%	69,682,722	12	1,248,376
Total Transmission Plant					69,682,722		1,248,376
Distribution Plant:							
Washington	364	403364	WA	2.767%	-	12	-
Total Distribution Plant					-		-
General Plant:							
Washington	397	403GP	WA	4.303%	-	12	-
General	397	403GP	SO	5.619%	6,504,427	12	365,469
General	397	403GP	CN	6.547%	-	12	-
General	397	403GP	CAGW	4.737%	-	12	-
Total General Plant					6,504,427		365,469
Intangible Plant:							
General	303	404IP	SO	4.381%	12,557,186	12	550,136
General	303	404IP	CN	5.209%	-	12	-
General	303	404IP	CAGW	3.419%	-	12	-
Total Intangible Plant					12,557,186		550,136
Total Depreciation and Amortization					97,988,231		2,412,970
					Ref. 8.4.1		
Total Depreciation and Amortization							2,412,970
							Ref. 6.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Reserve							
Steam Production	108SP	PRO	(5,342)	JBG	22.500%	(1,202)	
Hydro Production	108HP	PRO	(15,099)	CAGW	22.500%	(3,397)	
Transmission	108TP	PRO	(426,795)	CAGW	22.500%	(96,029)	
General Plant	108GP	PRO	(123,229)	SO	6.853%	(8,445)	
Intangible Plant	111IP	PRO	(155,566)	SO	6.853%	(10,661)	
			<u>(726,031)</u>			<u>(119,735)</u>	6.2.1

Description of Adjustment

This adjustment enters into the test period results depreciation and amortization reserve for the major plant additions added to rate base in adjustment 8.4.

PacifiCorp
Results of Operations - June 2018
Incremental Accumulated Reserve

Description	Plant Account	Reserve Account	Factor	Depreciation Rate	Jul 18 to Jun 19 Plant Additions Included in Adj	Months	Jul 18 to Jun 19 Incremental Reserve on Plant Adds
Steam Production Plant:							
Various	312	108SP	JBG	2.788%	4,598,356	12	(5,342)
Total Steam Plant					4,598,356		(5,342)
Hydro Production Plant:							
Various	332	108HP	CAGW	2.600%	4,645,540	12	(15,099)
Total Hydro Plant					4,645,540		(15,099)
Other Production Plant:							
Various	343	108OP	CAGW	3.188%	-	12	-
Total Other Plant					-		-
Transmission Plant:							
Various	355	108TP	CAGW	1.792%	69,682,722	12	(426,795)
Total Transmission Plant					69,682,722		(426,795)
Distribution Plant:							
Washington	364	108364	WA	2.767%	-	12	-
Total Distribution Plant					-		-
General Plant:							
Washington	397	108GP	WA	4.303%	-	12	-
General	397	108GP	SO	5.619%	6,504,427	12	(123,229)
General	397	108GP	CN	6.547%	-	12	-
General	397	108GP	CAGW	4.737%	-	12	-
Total General Plant					6,504,427		(123,229)
Intangible Plant:							
General	303	111IP	SO	4.381%	12,557,186	12	(155,566)
General	303	111IP	CN	5.209%	-	12	-
General	303	111IP	SG	3.419%	-	12	-
Total Intangible Plant					12,557,186		(155,566)
Total Reserve Balance					97,988,231		(726,031)
					Ref. 8.4.2		Ref. 6.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
	108360	RES	(5,432)	CA	Situs	-	6.3.4
	108360	RES	(8,961)	ID	Situs	-	6.3.4
	108360	RES	(6,242)	OR	Situs	-	6.3.4
	108360	RES	(61,074)	UT	Situs	-	6.3.4
	108360	RES	(3,522)	WA	Situs	(3,522)	6.3.4
	108360	RES	(9,568)	WY-ALL	Situs	-	6.3.4
	108360	RES	(43,097)	WY-ALL	Situs	-	6.3.4
	108361	RES	(56,205)	CA	Situs	-	6.3.4
	108361	RES	(13,543)	ID	Situs	-	6.3.4
	108361	RES	(217,177)	OR	Situs	-	6.3.4
	108361	RES	(249,833)	UT	Situs	-	6.3.4
	108361	RES	(47,647)	WA	Situs	(47,647)	6.3.4
	108361	RES	(95,811)	WY-ALL	Situs	-	6.3.4
	108361	RES	(50,654)	WY-ALL	Situs	-	6.3.4
	108362	RES	(222,943)	CA	Situs	-	6.3.4
	108362	RES	(134,214)	ID	Situs	-	6.3.4
	108362	RES	(1,231,098)	OR	Situs	-	6.3.4
	108362	RES	(1,638,111)	UT	Situs	-	6.3.4
	108362	RES	(552,998)	WA	Situs	(552,998)	6.3.4
	108362	RES	(516,133)	WY-ALL	Situs	-	6.3.4
	108362	RES	(133,568)	WY-ALL	Situs	-	6.3.4
	108364	RES	(949,360)	CA	Situs	-	6.3.4
	108364	RES	(546,572)	ID	Situs	-	6.3.4
	108364	RES	(2,819,684)	OR	Situs	-	6.3.4
	108364	RES	(1,556,358)	UT	Situs	-	6.3.4
	108364	RES	(1,286,823)	WA	Situs	(1,286,823)	6.3.4
	108364	RES	(1,497,259)	WY-ALL	Situs	-	6.3.4
	108364	RES	(306,684)	WY-ALL	Situs	-	6.3.4
	108365	RES	(289,550)	CA	Situs	-	6.3.4
	108365	RES	(68,180)	ID	Situs	-	6.3.4
	108365	RES	(908,564)	OR	Situs	-	6.3.4
	108365	RES	(642,377)	UT	Situs	-	6.3.4
	108365	RES	(461,258)	WA	Situs	(461,258)	6.3.4
	108365	RES	(468,535)	WY-ALL	Situs	-	6.3.4
	108365	RES	(73,516)	WY-ALL	Situs	-	6.3.4
	108366	RES	(282,570)	CA	Situs	-	6.3.4
	108366	RES	(65,046)	ID	Situs	-	6.3.4
	108366	RES	(595,164)	OR	Situs	-	6.3.4
	108366	RES	(941,015)	UT	Situs	-	6.3.4
	108366	RES	(233,986)	WA	Situs	(233,986)	6.3.4
	108366	RES	(342,964)	WY-ALL	Situs	-	6.3.4
	108366	RES	(59,835)	WY-ALL	Situs	-	6.3.4
	108367	RES	(350,903)	CA	Situs	-	6.3.4
	108367	RES	(115,318)	ID	Situs	-	6.3.4
	108367	RES	(1,339,621)	OR	Situs	-	6.3.4
			<u>(21,498,972)</u>			<u>(2,586,234)</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended June 30, 2018 to End-of-Period balances as of June 30, 2018.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base (cont.):							
	108367	RES	(2,517,411)	UT	Situs	-	6.3.4
	108367	RES	(334,243)	WA	Situs	(334,243)	6.3.4
	108367	RES	(636,542)	WY-ALL	Situs	-	6.3.4
	108367	RES	(173,724)	WY-ALL	Situs	-	6.3.4
	108368	RES	(646,915)	CA	Situs	-	6.3.4
	108368	RES	(259,946)	ID	Situs	-	6.3.4
	108368	RES	(2,066,290)	OR	Situs	-	6.3.4
	108368	RES	(1,772,037)	UT	Situs	-	6.3.4
	108368	RES	(886,180)	WA	Situs	(886,180)	6.3.4
	108368	RES	(814,775)	WY-ALL	Situs	-	6.3.4
	108368	RES	(126,263)	WY-ALL	Situs	-	6.3.4
	108369	RES	(258,274)	CA	Situs	-	6.3.4
	108369	RES	(402,693)	ID	Situs	-	6.3.4
	108369	RES	(2,591,874)	OR	Situs	-	6.3.5
	108369	RES	(2,718,768)	UT	Situs	-	6.3.5
	108369	RES	(703,000)	WA	Situs	(703,000)	6.3.5
	108369	RES	(568,149)	WY-ALL	Situs	-	6.3.5
	108369	RES	(194,201)	WY-ALL	Situs	-	6.3.5
	108370	RES	3,416	CA	Situs	-	6.3.5
	108370	RES	(94,082)	ID	Situs	-	6.3.5
	108370	RES	6,312,382	OR	Situs	-	6.3.5
	108370	RES	(1,208,197)	UT	Situs	-	6.3.5
	108370	RES	(262,973)	WA	Situs	(262,973)	6.3.5
	108370	RES	(299,405)	WY-ALL	Situs	-	6.3.5
	108370	RES	(36,715)	WY-ALL	Situs	-	6.3.5
	108371	RES	(1,064)	CA	Situs	-	6.3.5
	108371	RES	1,238	ID	Situs	-	6.3.5
	108371	RES	12,250	OR	Situs	-	6.3.5
	108371	RES	45,753	UT	Situs	-	6.3.5
	108371	RES	2,786	WA	Situs	2,786	6.3.5
	108371	RES	(1,906)	WY-ALL	Situs	-	6.3.5
	108371	RES	(1,276)	WY-ALL	Situs	-	6.3.5
	108373	RES	(8,998)	CA	Situs	-	6.3.5
	108373	RES	(963)	ID	Situs	-	6.3.5
	108373	RES	(73,917)	OR	Situs	-	6.3.5
	108373	RES	(9,155)	UT	Situs	-	6.3.5
	108373	RES	(25,843)	WA	Situs	(25,843)	6.3.5
	108373	RES	(36,448)	WY-ALL	Situs	-	6.3.5
	108373	RES	(8,624)	WY-ALL	Situs	-	6.3.5
	108DP	RES	99,915	CA	Situs	-	6.3.5
	108DP	RES	(164,779)	ID	Situs	-	6.3.5
	108DP	RES	309,458	OR	Situs	-	6.3.5
	108DP	RES	(1,722,518)	UT	Situs	-	6.3.5
	108DP	RES	19,905	WA	Situs	19,905	6.3.5
	108DP	RES	(161,438)	WY-ALL	Situs	-	6.3.5
	108DP	RES	107,215	WY-ALL	Situs	-	6.3.5
			<u>(14,875,272)</u>			<u>(2,189,548)</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended June 30, 2018 to End-of-Period balances as of June 30, 2018.

Adjustment to Rate Base (cont.):		TOTAL	WASHINGTON	REF#
ACCOUNT	Type	COMPANY	FACTOR FACTOR % ALLOCATED	
108GP	RES	(336,259)	CA Situs	6.3.5
108GP	RES	(5,771)	CAEE 0.000%	6.3.5
108GP	RES	(2,424,254)	CAGE 0.000%	6.3.5
108GP	RES	(1,291,627)	CAGW 22.500%	(290,616) 6.3.5
108GP	RES	289,425	CN 7.010%	20,289 6.3.5
108GP	RES	(694,314)	ID Situs	- 6.3.5
108GP	RES	(159,961)	JBG 22.500%	(35,991) 6.3.5
108GP	RES	(3,311,827)	OR Situs	- 6.3.5
108GP	RES	-	SG 8.196%	- 6.3.5
108GP	RES	5,771,794	SO 6.853%	395,553 6.3.5
108GP	RES	(2,664,089)	UT Situs	- 6.3.5
108GP	RES	(539,083)	WA Situs	(539,083) 6.3.5
108GP	RES	(946,662)	WY-ALL Situs	- 6.3.5
108GP	RES	(155,292)	WY-ALL Situs	- 6.3.5
108HP	RES	(2,608,496)	CAGE 0.000%	- 6.3.5
108HP	RES	(13,990,381)	CAGW 22.500%	(3,147,839) 6.3.5
108HP	RES	424,738	OTHER 0.000%	- 6.3.5
108MP	RES	-	CAEE 0.000%	- 6.3.5
108OP	RES	(26,800,019)	CAGE 0.000%	- 6.3.5
108OP	RES	(19,025,650)	CAGW 22.500%	(4,280,776) 6.3.5
108SP	RES	-	CAEE 0.000%	- 6.3.5
108SP	RES	(71,744,323)	CAGE 0.000%	- 6.3.5
108SP	RES	(148,423)	CAGW 22.500%	(33,395) 6.3.5
108SP	RES	-	ID Situs	- 6.3.5
108SP	RES	(11,357,808)	JBG 22.500%	(2,555,510) 6.3.5
108SP	RES	-	UT Situs	- 6.3.5
108SP	RES	(267,613)	WY-ALL Situs	- 6.3.5
108TP	RES	(32,763,952)	CAGE 0.000%	- 6.3.6
108TP	RES	(7,070,078)	CAGW 22.500%	(1,590,769) 6.3.6
108TP	RES	(337,754)	JBG 22.500%	(75,995) 6.3.6
108TP	RES	169,307	SG 8.196%	13,876 6.3.6
111GP	RES	(39,074)	CA Situs	- 6.3.6
111GP	RES	-	CN 7.010%	- 6.3.6
111GP	RES	-	ID Situs	- 6.3.6
111GP	RES	(161,772)	OR Situs	- 6.3.6
111GP	RES	(206,936)	SO 6.853%	(14,182) 6.3.6
111GP	RES	(364)	UT Situs	- 6.3.6
111GP	RES	(39,789)	WA Situs	(39,789) 6.3.6
111GP	RES	(46,789)	WY-ALL Situs	- 6.3.6
111GP	RES	-	WY-ALL Situs	- 6.3.6
111HP	RES	(154,417)	CAGW 22.500%	(34,744) 6.3.6
111IP	RES	(683)	CA Situs	- 6.3.6
111IP	RES	(1,465)	CAEE 0.000%	- 6.3.6
111IP	RES	(2,109,839)	CAGE 0.000%	- 6.3.6
111IP	RES	(6,851,456)	CAGW 22.500%	(1,541,579) 6.3.6
		<u>(201,600,954)</u>		<u>(13,750,550)</u>

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended June 30, 2018 to End-of-Period balances as of June 30, 2018.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base (cont.):							
	111IP	RES	(3,958,377)	CN	7.010%	(277,485)	6.3.6
	111IP	RES	(11,218)	ID	Situs	-	6.3.6
	111IP	RES	(112,396)	JBG	22.500%	(25,289)	6.3.6
	111IP	RES	6,700	OR	Situs	-	6.3.6
	111IP	RES	(1,584,388)	SG	8.196%	(129,857)	6.3.6
	111IP	RES	(3,935,264)	SO	6.853%	(269,692)	6.3.6
	111IP	RES	1,803,911	UT	Situs	-	6.3.6
	111IP	RES	(1,155)	WA	Situs	(1,155)	6.3.6
	111IP	RES	(17,594)	WY-ALL	Situs	-	6.3.6
			<u>(7,809,781)</u>			<u>(703,478)</u>	
Adjustment Summary:							
			(21,498,972)			(2,586,234)	Page 6.3
			(14,875,272)			(2,189,548)	Page 6.3.1
			(201,600,954)			(13,750,550)	Page 6.3.2
			<u>(7,809,781)</u>			<u>(703,478)</u>	Page 6.3.3
Total Adjustment			<u>(245,784,978)</u>			<u>(19,229,809)</u>	

Description of Adjustment:

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended June 30, 2018 to End-of-Period balances as of June 30, 2018.

Indicator	Account	Factor	Jun 2018 AMA	Ju 2018 EOP	Adjustment	Reference
108360CA	108360	CA	(730,494)	(735,926)	(5,432)	Ref. 6.3
108360IDU	108360	IDU	(600,651)	(609,611)	(8,961)	Ref. 6.3
108360OR	108360	OR	(2,946,772)	(2,953,014)	(6,242)	Ref. 6.3
108360UT	108360	UT	(3,067,671)	(3,128,745)	(61,074)	Ref. 6.3
108360WA	108360	WA	(180,965)	(184,488)	(3,522)	Ref. 6.3
108360WYP	108360	WYP	(1,299,210)	(1,308,779)	(9,568)	Ref. 6.3
108360WYU	108360	WYU	(992,010)	(1,035,107)	(43,097)	Ref. 6.3
108361CA	108361	CA	(1,313,227)	(1,369,432)	(56,205)	Ref. 6.3
108361IDU	108361	IDU	(680,852)	(694,395)	(13,543)	Ref. 6.3
108361OR	108361	OR	(7,345,917)	(7,563,093)	(217,177)	Ref. 6.3
108361UT	108361	UT	(11,499,234)	(11,749,067)	(249,833)	Ref. 6.3
108361WA	108361	WA	(1,084,949)	(1,132,596)	(47,647)	Ref. 6.3
108361WYP	108361	WYP	(3,551,585)	(3,647,396)	(95,811)	Ref. 6.3
108361WYU	108361	WYU	(546,590)	(597,244)	(50,654)	Ref. 6.3
108362CA	108362	CA	(7,682,120)	(7,905,063)	(222,943)	Ref. 6.3
108362IDU	108362	IDU	(12,096,001)	(12,230,215)	(134,214)	Ref. 6.3
108362OR	108362	OR	(81,431,444)	(82,662,542)	(1,231,098)	Ref. 6.3
108362UT	108362	UT	(113,469,467)	(115,107,578)	(1,638,111)	Ref. 6.3
108362WA	108362	WA	(21,469,299)	(22,022,297)	(552,998)	Ref. 6.3
108362WYP	108362	WYP	(39,058,697)	(39,574,830)	(516,133)	Ref. 6.3
108362WYU	108362	WYU	(3,169,876)	(3,303,444)	(133,568)	Ref. 6.3
108364CA	108364	CA	(37,864,486)	(38,813,846)	(949,360)	Ref. 6.3
108364IDU	108364	IDU	(38,811,994)	(39,358,566)	(546,572)	Ref. 6.3
108364OR	108364	OR	(257,240,384)	(260,060,069)	(2,819,684)	Ref. 6.3
108364UT	108364	UT	(151,831,555)	(153,387,913)	(1,556,358)	Ref. 6.3
108364WA	108364	WA	(67,282,112)	(68,568,935)	(1,286,823)	Ref. 6.3
108364WYP	108364	WYP	(65,490,619)	(66,987,878)	(1,497,259)	Ref. 6.3
108364WYU	108364	WYU	(14,732,022)	(15,038,706)	(306,684)	Ref. 6.3
108365CA	108365	CA	(18,892,141)	(19,181,691)	(289,550)	Ref. 6.3
108365IDU	108365	IDU	(16,983,472)	(17,051,651)	(68,180)	Ref. 6.3
108365OR	108365	OR	(130,993,546)	(131,902,110)	(908,564)	Ref. 6.3
108365UT	108365	UT	(84,072,841)	(84,715,218)	(642,377)	Ref. 6.3
108365WA	108365	WA	(32,845,787)	(33,307,044)	(461,258)	Ref. 6.3
108365WYP	108365	WYP	(36,252,220)	(36,720,755)	(468,535)	Ref. 6.3
108365WYU	108365	WYU	(4,893,680)	(4,967,195)	(73,516)	Ref. 6.3
108366CA	108366	CA	(11,730,373)	(12,012,943)	(282,570)	Ref. 6.3
108366IDU	108366	IDU	(4,292,106)	(4,357,152)	(65,046)	Ref. 6.3
108366OR	108366	OR	(44,478,250)	(45,073,414)	(595,164)	Ref. 6.3
108366UT	108366	UT	(79,756,906)	(80,697,921)	(941,015)	Ref. 6.3
108366WA	108366	WA	(10,607,862)	(10,841,848)	(233,986)	Ref. 6.3
108366WYP	108366	WYP	(9,763,611)	(10,106,575)	(342,964)	Ref. 6.3
108366WYU	108366	WYU	(2,943,722)	(3,003,557)	(59,835)	Ref. 6.3
108367CA	108367	CA	(13,658,972)	(14,009,875)	(350,903)	Ref. 6.3
108367IDU	108367	IDU	(13,658,493)	(13,773,811)	(115,318)	Ref. 6.3
108367OR	108367	OR	(85,126,369)	(86,465,989)	(1,339,621)	Ref. 6.3
108367UT	108367	UT	(222,227,845)	(224,745,257)	(2,517,411)	Ref. 6.3.1
108367WA	108367	WA	(12,750,864)	(13,085,107)	(334,243)	Ref. 6.3.1
108367WYP	108367	WYP	(23,813,026)	(24,449,568)	(636,542)	Ref. 6.3.1
108367WYU	108367	WYU	(14,725,123)	(14,898,848)	(173,724)	Ref. 6.3.1
108368CA	108368	CA	(30,069,941)	(30,716,856)	(646,915)	Ref. 6.3.1
108368IDU	108368	IDU	(28,241,036)	(28,500,982)	(259,946)	Ref. 6.3.1
108368OR	108368	OR	(232,063,726)	(234,130,016)	(2,066,290)	Ref. 6.3.1
108368UT	108368	UT	(128,002,138)	(129,774,176)	(1,772,037)	Ref. 6.3.1
108368WA	108368	WA	(58,267,146)	(59,153,326)	(886,180)	Ref. 6.3.1
108368WYP	108368	WYP	(41,012,826)	(41,827,601)	(814,775)	Ref. 6.3.1
108368WYU	108368	WYU	(6,538,926)	(6,665,189)	(126,263)	Ref. 6.3.1
108369CA	108369	CA	(9,007,335)	(9,265,609)	(258,274)	Ref. 6.3.1
108369IDU	108369	IDU	(17,216,166)	(17,618,859)	(402,693)	Ref. 6.3.1
108369OR	108369	OR	(124,408,028)	(126,999,902)	(2,591,874)	Ref. 6.3.1

Indicator	Account	Factor	Jun 2018 AMA	Ju 2018 EOP	Adjustment	Reference
108369UT	108369	UT	(102,941,866)	(105,660,634)	(2,718,768)	Ref. 6.3.1
108369WA	108369	WA	(27,287,040)	(27,990,040)	(703,000)	Ref. 6.3.1
108369WYP	108369	WYP	(19,762,433)	(20,330,581)	(568,149)	Ref. 6.3.1
108369WYU	108369	WYU	(4,580,034)	(4,774,236)	(194,201)	Ref. 6.3.1
108370CA	108370	CA	(2,243,680)	(2,240,264)	3,416	Ref. 6.3.1
108370IDU	108370	IDU	(10,092,911)	(10,186,993)	(94,082)	Ref. 6.3.1
108370OR	108370	OR	(32,637,984)	(26,325,602)	6,312,382	Ref. 6.3.1
108370UT	108370	UT	(41,732,063)	(42,940,260)	(1,208,197)	Ref. 6.3.1
108370WA	108370	WA	(4,730,366)	(4,993,339)	(262,973)	Ref. 6.3.1
108370WYP	108370	WYP	(4,575,151)	(4,874,556)	(299,405)	Ref. 6.3.1
108370WYU	108370	WYU	(1,159,301)	(1,196,016)	(36,715)	Ref. 6.3.1
108371CA	108371	CA	(209,995)	(211,060)	(1,064)	Ref. 6.3.1
108371IDU	108371	IDU	(142,022)	(140,783)	1,238	Ref. 6.3.1
108371OR	108371	OR	(2,131,974)	(2,119,724)	12,250	Ref. 6.3.1
108371UT	108371	UT	(3,400,377)	(3,354,624)	45,753	Ref. 6.3.1
108371WA	108371	WA	(363,946)	(361,160)	2,786	Ref. 6.3.1
108371WYP	108371	WYP	(882,027)	(883,933)	(1,906)	Ref. 6.3.1
108371WYU	108371	WYU	(144,516)	(145,792)	(1,276)	Ref. 6.3.1
108373CA	108373	CA	(586,040)	(595,038)	(8,998)	Ref. 6.3.1
108373IDU	108373	IDU	(449,456)	(450,420)	(963)	Ref. 6.3.1
108373OR	108373	OR	(10,973,218)	(11,047,135)	(73,917)	Ref. 6.3.1
108373UT	108373	UT	(12,622,653)	(12,631,808)	(9,155)	Ref. 6.3.1
108373WA	108373	WA	(2,112,928)	(2,138,771)	(25,843)	Ref. 6.3.1
108373WYP	108373	WYP	(3,454,999)	(3,491,447)	(36,448)	Ref. 6.3.1
108373WYU	108373	WYU	(1,118,918)	(1,127,542)	(8,624)	Ref. 6.3.1
108DPCA	108DP	CA	137,889	237,804	99,915	Ref. 6.3.1
108DPIDU	108DP	IDU	236,946	72,167	(164,779)	Ref. 6.3.1
108DPOR	108DP	OR	384,337	693,795	309,458	Ref. 6.3.1
108DPUT	108DP	UT	2,660,155	937,637	(1,722,518)	Ref. 6.3.1
108DPWA	108DP	WA	304,895	324,800	19,905	Ref. 6.3.1
108DPWYP	108DP	WYP	161,438	-	(161,438)	Ref. 6.3.1
108DPWYU	108DP	WYU	300,560	407,775	107,215	Ref. 6.3.1
108GPCA	108GP	CA	(6,912,206)	(7,248,465)	(336,259)	Ref. 6.3.2
108GPCAEE	108GP	CAEE	(1,635,580)	(1,641,350)	(5,771)	Ref. 6.3.2
108GPCAGE	108GP	CAGE	(73,205,305)	(75,629,559)	(2,424,254)	Ref. 6.3.2
108GPCAGW	108GP	CAGW	(28,459,302)	(29,750,929)	(1,291,627)	Ref. 6.3.2
108GPCN	108GP	CN	(7,378,426)	(7,089,001)	289,425	Ref. 6.3.2
108GPIDU	108GP	IDU	(16,123,080)	(16,817,394)	(694,314)	Ref. 6.3.2
108GPJBG	108GP	JBG	(6,334,936)	(6,494,897)	(159,961)	Ref. 6.3.2
108GPOR	108GP	OR	(76,881,711)	(80,193,538)	(3,311,827)	Ref. 6.3.2
108GPSG	108GP	SG	33,674	33,674	-	Ref. 6.3.2
108GPSO	108GP	SO	(110,153,210)	(104,381,416)	5,771,794	Ref. 6.3.2
108GPUT	108GP	UT	(80,926,004)	(83,590,093)	(2,664,089)	Ref. 6.3.2
108GPWA	108GP	WA	(23,172,508)	(23,711,590)	(539,083)	Ref. 6.3.2
108GPWYP	108GP	WYP	(22,534,082)	(23,480,745)	(946,662)	Ref. 6.3.2
108GPWYU	108GP	WYU	(5,569,690)	(5,724,982)	(155,292)	Ref. 6.3.2
108HPCAGE	108HP	CAGE	(79,070,432)	(81,678,928)	(2,608,496)	Ref. 6.3.2
108HPCAGW	108HP	CAGW	(319,309,209)	(333,299,590)	(13,990,381)	Ref. 6.3.2
108HPOTHER	108HP	OTHER	2,151,448	2,576,187	424,738	Ref. 6.3.2
108OPCAGE	108OP	CAGE	(601,960,271)	(628,760,289)	(26,800,019)	Ref. 6.3.2
108OPCAGW	108OP	CAGW	(436,611,250)	(455,636,900)	(19,025,650)	Ref. 6.3.2
108SPCAGE	108SP	CAGE	(2,344,448,775)	(2,416,193,098)	(71,744,323)	Ref. 6.3.2
108SPCAGW	108SP	CAGW	(125,779,406)	(125,927,829)	(148,423)	Ref. 6.3.2
108SPIDU	108SP	IDU	1,247,697	1,247,697	-	Ref. 6.3.2
108SPJBG	108SP	JBG	(561,780,565)	(573,138,373)	(11,357,808)	Ref. 6.3.2
108SPUT	108SP	UT	9,025,509	9,025,509	-	Ref. 6.3.2
108SPWYP	108SP	WYP	1,605,678	1,338,065	(267,613)	Ref. 6.3.2
108TPCAGE	108TP	CAGE	(1,109,426,295)	(1,142,190,247)	(32,763,952)	Ref. 6.3.2
108TPCAGW	108TP	CAGW	(513,740,611)	(520,810,689)	(7,070,078)	Ref. 6.3.2

PacifiCorp
Washington Results of Operations - June 2018
End-of-Period Plant Reserves

Indicator	Account	Factor	Jun 2018 AMA	Ju 2018 EOP	Adjustment	Reference
108TPJBG	108TP	JBG	(41,681,095)	(42,018,849)	(337,754)	Ref. 6.3.2
108TPSG	108TP	SG	8,379,755	8,549,062	169,307	Ref. 6.3.2
111GPCA	111GP	CA	(733,506)	(772,579)	(39,074)	Ref. 6.3.2
111GPIDU	111GP	IDU	(333,771)	(333,771)	-	Ref. 6.3.2
111GPOR	111GP	OR	(5,252,240)	(5,414,012)	(161,772)	Ref. 6.3.2
111GPSO	111GP	SO	(3,507,061)	(3,713,997)	(206,936)	Ref. 6.3.2
111GPUT	111GP	UT	(16,852)	(17,216)	(364)	Ref. 6.3.2
111GPWA	111GP	WA	(1,569,207)	(1,608,996)	(39,789)	Ref. 6.3.2
111GPWYP	111GP	WYP	(4,709,161)	(4,755,950)	(46,789)	Ref. 6.3.2
111HPCAGW	111HP	CAGW	(2,051,553)	(2,205,970)	(154,417)	Ref. 6.3.2
111IPCA	111IP	CA	(224)	(907)	(683)	Ref. 6.3.2
111IPCAEE	111IP	CAEE	(11,949)	(13,414)	(1,465)	Ref. 6.3.2
111IPCAGE	111IP	CAGE	(31,659,594)	(33,769,433)	(2,109,839)	Ref. 6.3.2
111IPCAGW	111IP	CAGW	(120,341,914)	(127,193,371)	(6,851,456)	Ref. 6.3.2
111IPCN	111IP	CN	(123,385,066)	(127,343,442)	(3,958,377)	Ref. 6.3.3
111IPIDU	111IP	IDU	(896,596)	(907,814)	(11,218)	Ref. 6.3.3
111IPJBG	111IP	JBG	(978,621)	(1,091,017)	(112,396)	Ref. 6.3.3
111IPOR	111IP	OR	(102,299)	(95,600)	6,700	Ref. 6.3.3
111IPSG	111IP	SG	(15,804,370)	(17,388,758)	(1,584,388)	Ref. 6.3.3
111IPSO	111IP	SO	(278,791,185)	(282,726,448)	(3,935,264)	Ref. 6.3.3
111IPUT	111IP	UT	25,016,473	26,820,384	1,803,911	Ref. 6.3.3
111IPWA	111IP	WA	(357)	(1,512)	(1,155)	Ref. 6.3.3
111IPWYP	111IP	WYP	(28,302)	(45,897)	(17,594)	Ref. 6.3.3
			<u>(9,918,721,896)</u>	<u>(10,164,506,874)</u>	<u>(245,784,978)</u>	

Adjustment to Expense:	ACCOUNT	Type	TOTAL	FACTOR	FACTOR %	WASHINGTON	REF#
			COMPANY			ALLOCATED	
	403360	RES	-	CA	Situs	-	6.4.4
	403360	RES	696	ID	Situs	-	6.4.4
	403360	RES	1,748	OR	Situs	-	6.4.4
	403360	RES	(18,422)	UT	Situs	-	6.4.4
	403360	RES	-	WA	Situs	-	6.4.4
	403360	RES	4,935	WY-ALL	Situs	-	6.4.4 - 6.4.5
	403361	RES	24	CA	Situs	-	6.4.5
	403361	RES	14,049	ID	Situs	-	6.4.5
	403361	RES	7,103	OR	Situs	-	6.4.5
	403361	RES	35,890	UT	Situs	-	6.4.5
	403361	RES	8,286	WA	Situs	8,286	6.4.5
	403361	RES	809	WY-ALL	Situs	-	6.4.5
	403362	RES	1,445	CA	Situs	-	6.4.5
	403362	RES	69,973	ID	Situs	-	6.4.5
	403362	RES	65,959	OR	Situs	-	6.4.5
	403362	RES	124,679	UT	Situs	-	6.4.5
	403362	RES	109,824	WA	Situs	109,824	6.4.5
	403362	RES	42,066	WY-ALL	Situs	-	6.4.5
	403364	RES	11,319	CA	Situs	-	6.4.5
	403364	RES	50,306	ID	Situs	-	6.4.5
	403364	RES	113,169	OR	Situs	-	6.4.5
	403364	RES	171,588	UT	Situs	-	6.4.5
	403364	RES	38,546	WA	Situs	38,546	6.4.5
	403364	RES	54,206	WY-ALL	Situs	-	6.4.5
	403365	RES	3,709	CA	Situs	-	6.4.5
	403365	RES	9,541	ID	Situs	-	6.4.5
	403365	RES	81,268	OR	Situs	-	6.4.5
	403365	RES	93,688	UT	Situs	-	6.4.5
	403365	RES	41,882	WA	Situs	41,882	6.4.5
	403365	RES	32,255	WY-ALL	Situs	-	6.4.5
	403366	RES	1,689	CA	Situs	-	6.4.5
	403366	RES	5,136	ID	Situs	-	6.4.5
	403366	RES	28,328	OR	Situs	-	6.4.5
	403366	RES	106,345	UT	Situs	-	6.4.5
	403366	RES	7,284	WA	Situs	7,284	6.4.5
	403366	RES	23,465	WY-ALL	Situs	-	6.4.5
	403367	RES	3,827	CA	Situs	-	6.4.5
	403367	RES	11,950	ID	Situs	-	6.4.5
	403367	RES	69,686	OR	Situs	-	6.4.5
			<u>1,428,252</u>			<u>205,823</u>	

Description of Adjustment

This adjustment reflects the depreciation expense impact for plant balances that were walked forward from a June 2018 AMA basis to June 2018 EOP basis (see adjustment 8.10) and associated tax impacts.

Adjustment to Expense:	ACCOUNT	Type	TOTAL	FACTOR	FACTOR %	WASHINGTON	REF#
			COMPANY			ALLOCATED	
	403367	RES	269,402	UT	Situs	-	6.4.5
	403367	RES	17,218	WA	Situs	17,218	6.4.5
	403367	RES	27,268	WY-ALL	Situs	-	6.4.5
	403368	RES	13,868	CA	Situs	-	6.4.5
	403368	RES	22,021	ID	Situs	-	6.4.5
	403368	RES	123,751	OR	Situs	-	6.4.5
	403368	RES	247,943	UT	Situs	-	6.4.5
	403368	RES	34,550	WA	Situs	34,550	6.4.5
	403368	RES	41,091	WY-ALL	Situs	-	6.4.5
	403369	RES	10,185	CA	Situs	-	6.4.5
	403369	RES	25,577	ID	Situs	-	6.4.5
	403369	RES	158,598	OR	Situs	-	6.4.5
	403369	RES	251,998	UT	Situs	-	6.4.5
	403369	RES	32,661	WA	Situs	32,661	6.4.5
	403369	RES	33,096	WY-ALL	Situs	-	6.4.5
	403370	RES	7,612	CA	Situs	-	6.4.5
	403370	RES	8,153	ID	Situs	-	6.4.5
	403370	RES	182,353	OR	Situs	-	6.4.5
	403370	RES	57,829	UT	Situs	-	6.4.5
	403370	RES	5,949	WA	Situs	5,949	6.4.5
	403370	RES	4,405	WY-ALL	Situs	-	6.4.5
	403371	RES	(1)	CA	Situs	-	6.4.5
	403371	RES	1	ID	Situs	-	6.4.5
	403371	RES	117	OR	Situs	-	6.4.5
	403371	RES	(403)	UT	Situs	-	6.4.5
	403371	RES	17	WA	Situs	17	6.4.5
	403371	RES	65	WY-ALL	Situs	-	6.4.5
	403373	RES	60	CA	Situs	-	6.4.5
	403373	RES	243	ID	Situs	-	6.4.5
	403373	RES	3,142	OR	Situs	-	6.4.5
	403373	RES	1,727	UT	Situs	-	6.4.5
	403373	RES	3,377	WA	Situs	3,377	6.4.5
	403373	RES	876	WY-ALL	Situs	-	6.4.5
	403GP	RES	6,614	CA	Situs	-	6.4.5 - 6.4.6
	403GP	RES	303	CAEE	0.000%	-	6.4.5 - 6.4.6
	403GP	RES	77,746	CAGE	0.000%	-	6.4.5 - 6.4.6
	403GP	RES	112,899	CAGW	22.500%	25,402	6.4.5 - 6.4.6
	403GP	RES	(15,167)	CN	7.010%	(1,063)	6.4.5 - 6.4.6
	403GP	RES	58,208	ID	Situs	-	6.4.5 - 6.4.6
	403GP	RES	19,961	JBG	22.500%	4,491	6.4.5 - 6.4.6
	403GP	RES	127,046	OR	Situs	-	6.4.5 - 6.4.6
	403GP	RES	-	SG	8.196%	-	6.4.5 - 6.4.6
	403GP	RES	177,375	SO	6.853%	12,156	6.4.5 - 6.4.6
	403GP	RES	145,551	UT	Situs	-	6.4.5 - 6.4.6
	403GP	RES	23,387	WA	Situs	23,387	6.4.5 - 6.4.6
	403GP	RES	117,119	WY-ALL	Situs	-	6.4.5 - 6.4.6
	403GP	RES	-	JBE	22.815%	-	6.4.5 - 6.4.6
			<u>2,435,794</u>			<u>158,146</u>	

Description of Adjustment

This adjustment reflects the depreciation expense impact for plant balances that were walked forward from a June 2018 AMA basis to June 2018 EOP basis (see adjustment 8.10) and associated tax impacts.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
(cont.) Adjustment to Expense:	403HP	RES	112,439	CAGE	0.000%	-	6.4.4
	403HP	RES	168,751	CAGW	22.500%	37,969	6.4.4
	403OP	RES	34,451	CAGE	0.000%	-	6.4.4
	403OP	RES	45,120	CAGW	22.500%	10,152	6.4.4
	403SP	RES	1,739,144	CAGE	0.000%	-	6.4.4
	403SP	RES	15,908	CAGW	22.500%	3,579	6.4.4
	403SP	RES	313,720	JBG	22.500%	70,587	6.4.4
	403TP	RES	810,851	CAGE	0.000%	-	6.4.4
	403TP	RES	1,048,794	CAGW	22.500%	235,979	6.4.4
	403TP	RES	801	JBG	22.500%	180	6.4.4
	403TP	RES	158	SG	8.196%	13	6.4.4
	404IP	RES	20	CA	Situs	-	6.4.4
	404IP	RES	-	CAEE	0.000%	-	6.4.4
	404IP	RES	173,097	CAGE	0.000%	-	6.4.4
	404IP	RES	77,990	CAGW	22.500%	17,548	6.4.4
	404IP	RES	540,481	CN	7.010%	37,888	6.4.4
	404IP	RES	46	ID	Situs	-	6.4.4
	404IP	RES	51,470	JBG	22.500%	11,581	6.4.4
	404IP	RES	(23)	OR	Situs	-	6.4.4
	404IP	RES	-	SG	8.196%	-	6.4.4
	404IP	RES	105,588	SO	6.853%	7,236	6.4.4
	404IP	RES	5,034	UT	Situs	-	6.4.4
	404IP	RES	14	WA	Situs	14	6.4.4
	404IP	RES	6,040	WY-ALL	Situs	-	6.4.4
			<u>5,249,895</u>			<u>432,726</u>	

Expense Adjustment Summary:

	1,428,252	205,823	6.4
	2,435,794	158,146	6.4.1
	<u>5,249,895</u>	<u>432,726</u>	6.4.2
	<u>9,113,940</u>	<u>796,695</u>	

Adjustment to Tax:

Schedule M Adjustment	SCHMAT	RES	60,372	CA	Situs	-
Schedule M Adjustment	SCHMAT	RES	303	CAEE	0.000%	-
Schedule M Adjustment	SCHMAT	RES	2,947,728	CAGE	0.000%	-
Schedule M Adjustment	SCHMAT	RES	1,469,462	CAGW	22.500%	330,629
Schedule M Adjustment	SCHMAT	RES	525,314	CN	7.010%	36,825
Schedule M Adjustment	SCHMAT	RES	275,901	ID	Situs	-
Schedule M Adjustment	SCHMAT	RES	-	JBE	22.815%	-
Schedule M Adjustment	SCHMAT	RES	385,951	JBG	22.500%	86,839
Schedule M Adjustment	SCHMAT	RES	962,246	OR	Situs	-
Schedule M Adjustment	SCHMAT	RES	158	SG	8.196%	13
Schedule M Adjustment	SCHMAT	RES	282,963	SO	6.853%	19,392
Schedule M Adjustment	SCHMAT	RES	1,492,848	UT	Situs	-
Schedule M Adjustment	SCHMAT	RES	322,996	WA	Situs	322,996
Schedule M Adjustment	SCHMAT	RES	387,697	WY-ALL	Situs	-
			<u>9,113,940</u>			<u>796,695</u>

Description of Adjustment

This adjustment reflects the depreciation expense impact for plant balances that were walked forward from a June 2018 AMA basis to June 2018 EOP basis (see adjustment 8.10) and associated tax impacts.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
(cont.) Adjustment to Tax							
Deferred Income Tax Exp	41010	RES	(18,877)	CA	Situs	-	
Deferred Income Tax Exp	41010	RES	(95)	CAEE	0.000%	-	
Deferred Income Tax Exp	41010	RES	(921,719)	CAGE	0.000%	-	
Deferred Income Tax Exp	41010	RES	(459,483)	CAGW	22.500%	(103,384)	
Deferred Income Tax Exp	41010	RES	(164,259)	CN	7.010%	(11,515)	
Deferred Income Tax Exp	41010	RES	(86,271)	ID	Situs	-	
Deferred Income Tax Exp	41010	RES	-	JBE	22.815%	-	
Deferred Income Tax Exp	41010	RES	(120,682)	JBG	22.500%	(27,153)	
Deferred Income Tax Exp	41010	RES	(300,883)	OR	Situs	-	
Deferred Income Tax Exp	41010	RES	(49)	SG	8.196%	(4)	
Deferred Income Tax Exp	41010	RES	(88,479)	SO	6.853%	(6,064)	
Deferred Income Tax Exp	41010	RES	(466,796)	UT	Situs	-	
Deferred Income Tax Exp	41010	RES	(100,997)	WA	Situs	(100,997)	
Deferred Income Tax Exp	41010	RES	(121,228)	WY-ALL	Situs	-	
Total Schedule M			<u>(2,849,818)</u>			<u>(249,117)</u>	
Accum Def Inc Tax Bal	282	RES	18,877	CA	Situs	-	
Accum Def Inc Tax Bal	282	RES	95	CAEE	0.000%	-	
Accum Def Inc Tax Bal	282	RES	921,719	CAGE	0.000%	-	
Accum Def Inc Tax Bal	282	RES	459,483	CAGW	22.500%	103,384	
Accum Def Inc Tax Bal	282	RES	164,259	CN	7.010%	11,515	
Accum Def Inc Tax Bal	282	RES	86,271	ID	Situs	-	
Accum Def Inc Tax Bal	282	RES	-	JBE	22.815%	-	
Accum Def Inc Tax Bal	282	RES	120,682	JBG	22.500%	27,153	
Accum Def Inc Tax Bal	282	RES	300,883	OR	Situs	-	
Accum Def Inc Tax Bal	282	RES	49	SG	8.196%	4	
Accum Def Inc Tax Bal	282	RES	88,479	SO	6.853%	6,064	
Accum Def Inc Tax Bal	282	RES	466,796	UT	Situs	-	
Accum Def Inc Tax Bal	282	RES	100,997	WA	Situs	100,997	
Accum Def Inc Tax Bal	282	RES	121,228	WY-ALL	Situs	-	
Total Def Inc Tax Exp			<u>2,849,818</u>			<u>249,117</u>	

Description of Adjustment

This adjustment reflects the depreciation expense impact for plant balances that were walked forward from a June 2018 AMA basis to June 2018 EOP basis (see adjustment 8.10) and associated tax impacts.

Ref Page 8.10.7 to 8.10.13				Ref Page #	Depr Expense			Composite Depr. Rate	Total Co. Expense Adj	WCA Factor	Reference
Indicator	Jun 2018 AMA	Jun 2018 EOP	Total Co. Plant Adj		Account	Function	Func&Factor				
DPUT	24,964,652	24,567,214	(397,438)	Ref. 8.10.6	-	DSTP	DSTPUT	0.00%	-	UT	
DPWA	8,661,516	9,397,082	735,565	Ref. 8.10.6	-	DSTP	DSTPWA	0.00%	-	WA	
DPWYU	4,211,220	3,719,456	(491,764)	Ref. 8.10.6	-	DSTP	DSTPWYU	0.00%	-	WY-ALL	
GPCAGE	164,298	164,298	-	Ref. 8.10.6	-	GNLP	GNLPCAGE	0.00%	-	CAGE	
GPCAGW	-	-	-	Ref. 8.10.6	-	GNLP	GNLPCAGW	0.00%	-	CAGW	
GPSG	(164,298)	(164,298)	-	Ref. 8.10.6	-	GNLP	GNLPSG	0.00%	-	SG	
GPSO	12,331,436	15,690,125	3,358,689	Ref. 8.10.6	-	GNLP	GNLPSO	0.00%	-	SO	
IPSO	-	-	-	Ref. 8.10.6	-	INTP	INTPSO	0.00%	-	SO	
OPCAGE	-	-	-	Ref. 8.10.6	-	OTHP	OTHPCAGE	0.00%	-	CAGE	
OPCAGW	(553,173)	(553,173)	-	Ref. 8.10.6	-	OTHP	OTHPCAGW	0.00%	-	CAGW	
OPSG	-	-	-	Ref. 8.10.6	-	OTHP	OTHPSG	0.00%	-	SG	
SPCAGE	(10,836,049)	(10,388,335)	447,714	Ref. 8.10.6	-	STMP	STMPCAGE	0.00%	-	CAGE	
SPCAGW	553,173	553,173	-	Ref. 8.10.6	-	STMP	STMPCAGW	0.00%	-	CAGW	
SPSG	42,390,351	49,579,718	7,189,368	Ref. 8.10.6	-	STMP	STMPSG	0.00%	-	SG	
TPCAEE	-	-	-	Ref. 8.10.6	-	TRNP	TRNPCAEE	0.00%	-	CAEE	
TPCAGE	67,579,372	68,751,917	1,172,546	Ref. 8.10.6	-	TRNP	TRNPAGE	0.00%	-	CAGE	
TPCAGW	54,838,115	14,378,763	(40,459,352)	Ref. 8.10.6	-	TRNP	TRNPCAGW	0.00%	-	CAGW	
TPSG	(8,978,582)	(8,978,582)	-	Ref. 8.10.6	-	TRNP	TRNPSG	0.00%	-	SG	
TPSO	-	-	-	Ref. 8.10.6	-	TRNP	TRNPSO	0.00%	-	SO	
Total	27,330,000,449	27,630,328,786	300,328,337						9,113,940		
			Ref. 8.10.6						Ref. 6.4.2		

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Reserve							
Depreciation Reserve	108HP	PRO	(677,185)	CAGW	22.500%	(152,367)	6.5.1
Depreciation Reserve	108HP	PRO	307,204	CAGE	0.000%	-	6.5.1
			<u>(369,981)</u>			<u>(152,367)</u>	6.5.1
Adjustment to Tax							
Schedule M Deduction	SCHMDT	PRO	(677,185)	CAGW	22.500%	(152,367)	6.5.2
Deferred Income Tax Exp.	41010	PRO	(211,748)	CAGE	0.000%	-	6.5.2
ADIT YE Balance	282	PRO	1,479,731	CAGW	22.500%	332,940	6.5.2
Adjustment to June 2019 Year-End Balance for Projected Spend / Accrual Detail							
June 2018 Year End Reserve Balance			(4,753,053)				6.5.1
June 2019 Year End Reserve Balance			<u>(5,123,034)</u>				6.5.1
Total Adjustment to Reserve			<u>(369,981)</u>				6.5.1

Description of Adjustment

Based on the Company's latest depreciation study approved in Docket UE-130052, an additional \$8.85 million is required for the decommissioning of various hydro facilities. The pro forma component of this adjustment walks forward the decommissioning expenditures through June 2019. Reserves do not include funds for Powerdale, which was reclassified to unrecovered plant.

PacifiCorp
 Results of Operations - June 2018
 Hydro Decommissioning
 Spending, Accruals, and Balances - East Side, West Side, and Total Resources

West Side			
	Spend	Accruals	Balance
June-17	(3,906)	(173,152)	(1,844,552)
July-17	22,703	(173,152)	(1,995,001)
August-17	13,628	(173,152)	(2,154,524)
September-17	12,544	(173,152)	(2,315,131)
October-17	5,478	(173,152)	(2,482,805)
November-17	6,433	(173,152)	(2,649,524)
December-17	52,907	(173,152)	(2,769,769)
January-18	10,733	(173,152)	(2,932,188)
February-18	5,366	(173,152)	(3,099,974)
March-18	(47,297)	(173,152)	(3,320,422)
April-18	703	(173,152)	(3,492,871)
May-18	2,488	(173,152)	(3,663,535)
June-18	986	(173,152)	(3,835,701)

East Side			
	Spend	Accruals	Balance
June-17	-	25,600	(1,224,556)
July-17	-	25,600	(1,198,956)
August-17	-	25,600	(1,173,356)
September-17	-	25,600	(1,147,755)
October-17	-	25,600	(1,122,155)
November-17	-	25,600	(1,096,555)
December-17	-	25,600	(1,070,954)
January-18	-	25,600	(1,045,354)
February-18	-	25,600	(1,019,754)
March-18	-	25,600	(994,153)
April-18	-	25,600	(968,553)
May-18	-	25,600	(942,953)
June-18	-	25,600	(917,352)

Total Resources			
	Spend	Accruals	Balance
June-17	(3,906)	(147,551)	(3,069,108)
July-17	22,703	(147,551)	(3,193,957)
August-17	13,628	(147,551)	(3,327,879)
September-17	12,544	(147,551)	(3,462,887)
October-17	5,478	(147,551)	(3,604,960)
November-17	6,433	(147,551)	(3,746,078)
December-17	52,907	(147,551)	(3,840,723)
January-18	10,733	(147,551)	(3,977,542)
February-18	5,366	(147,551)	(4,119,727)
March-18	(47,297)	(147,551)	(4,314,576)
April-18	703	(147,551)	(4,461,424)
May-18	2,488	(147,551)	(4,606,488)
June-18	986	(147,551)	(4,753,053)

Ref 6.5

West Side			
	Spend	Accruals	Balance
July-18	636	(173,152)	(4,008,217)
August-18	-	(173,152)	(4,181,369)
September-18	-	(173,152)	(4,354,520)
October-18	-	(173,152)	(4,527,672)
November-18	-	(173,152)	(4,700,824)
December-18	1,400,000	(173,152)	(3,473,976)
January-19	-	(173,152)	(3,647,127)
February-19	-	(173,152)	(3,820,279)
March-19	-	(173,152)	(3,993,431)
April-19	-	(173,152)	(4,166,583)
May-19	-	(173,152)	(4,339,734)
June-19	-	(173,152)	(4,512,886)
Adjustment to Reserve			(677,185)

Ref 6.5

East Side			
	Spend	Accruals	Balance
July-18	-	25,600	(891,752)
August-18	-	25,600	(866,152)
September-18	-	25,600	(840,551)
October-18	-	25,600	(814,951)
November-18	-	25,600	(789,351)
December-18	-	25,600	(763,750)
January-19	-	25,600	(738,150)
February-19	-	25,600	(712,550)
March-19	-	25,600	(686,949)
April-19	-	25,600	(661,349)
May-19	-	25,600	(635,749)
June-19	-	25,600	(610,148)
Adjustment to Reserve			307,204

Ref 6.5

Total Resources			
	Spend	Accruals	Balance
July-18	636	(147,551)	(4,899,969)
August-18	-	(147,551)	(5,047,520)
September-18	-	(147,551)	(5,195,072)
October-18	-	(147,551)	(5,342,623)
November-18	-	(147,551)	(5,490,174)
December-18	1,400,000	(147,551)	(4,237,726)
January-19	-	(147,551)	(4,385,277)
February-19	-	(147,551)	(4,532,829)
March-19	-	(147,551)	(4,680,380)
April-19	-	(147,551)	(4,827,932)
May-19	-	(147,551)	(4,975,483)
June-19	-	(147,551)	(5,123,034)
Adjustment to Reserve			(369,981)

Ref 6.5

PacifiCorp
Results of Operations - June 2018
Hydro Decommissioning
Tax Summary

	Tax Depreciation	Book Depreciation	Book-Tax Difference	Deferred Income Tax Expense	Accumulated Deferred Income Tax	Accumulated Deferred Income Tax (AMA)
6/30/2018	-	-	-	-	1,313,235	
7/31/2018	(636)	173,152	172,516	(42,416)	1,355,651	
8/31/2018	-	173,152	173,152	(42,572)	1,398,223	
9/30/2018	-	173,152	173,152	(42,572)	1,440,795	
10/31/2018	-	173,152	173,152	(42,572)	1,483,367	
11/30/2018	-	173,152	173,152	(42,572)	1,525,939	
12/31/2018	(1,400,000)	173,152	(1,226,848)	301,640	1,224,299	
1/31/2019	-	173,152	173,152	(42,572)	1,266,871	
2/28/2019	-	173,152	173,152	(42,572)	1,309,443	
3/31/2019	-	173,152	173,152	(42,572)	1,352,015	
4/30/2019	-	173,152	173,152	(42,572)	1,394,587	
5/31/2019	-	173,152	173,152	(42,572)	1,437,159	
6/30/2019	-	173,152	173,152	(42,572)	1,479,731	
TOTAL	(1,400,636)	2,077,821	677,185	(166,496)		1,382,069

EOP Balance **1,479,731**
Ref 6.5

Summary of Current and Deferred Expense for 12 months ended June 2019

Tax Depreciation	1,400,636	SCHMDT
Book Depreciation	2,077,821	SCHMAT
Net Schedule M Adjustment	(677,185)	Ref 6.5
Deferred Tax Expense	(211,748)	41010
	Ref 6.5	

7. TAX ADJUSTMENTS

	7.1	7.2	7.3	7.4	7.5	7.5.1	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	PowerTax ADIT Balance	Flow-Through Adjustment	(cont.) Flow-Through Adjustment
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 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	264,372	-	145,076	-	-	-	-
23 Income Taxes: Federal	2,337,376	618,568	(40,621)	1,946,492	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(98,267)	-	-	-	-	-	(293,509)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	2,503,482	618,568	104,455	1,946,492	-	-	(293,509)
29							
30 Operating Rev For Return:	(2,503,482)	(618,568)	(104,455)	(1,946,492)	-	-	293,509
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	7,518,575	-	-	-	7,701,267	136,902	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	7,518,575	-	-	-	7,701,267	136,902	-
56							
57 Total Rate Base:	7,518,575	-	-	-	7,701,267	136,902	-
58							
59							
60 Estimated ROE impact	-0.725%	-0.147%	-0.025%	-0.463%	-0.138%	-0.002%	0.070%
61 Estimated Price Change	4,462,315	900,534	152,069	2,833,776	837,521	14,888	(427,301)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(264,372)	-	(145,076)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	(3,665)	-	-	-	-	-	-
69 Interest	(2,209,171)	(2,209,171)	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	552,451	-	-	-	-	-	-
72 Income Before Tax	1,396,014	2,209,171	(145,076)	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	1,396,014	2,209,171	(145,076)	-	-	-	-
77							
78 Federal Income Tax - Calculated	390,884	618,568	(40,621)	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	1,946,492	-	-	1,946,492	-	-	-
81 Federal Income Taxes	2,337,376	618,568	(40,621)	1,946,492	-	-	-

	7.6	7.7	7.8	7.9	0	0	0
Remove Deferred State Tax Expense & Balance					0	0	0
WA Public Utility Tax Adjustment					0	0	0
AFUDC Equity							
WA Low Income Tax Credit Adjustment							
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 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	135,942	-	(16,646)	-	-	-
23 Income Taxes: Federal	-	(38,064)	(153,660)	4,661	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	195,242	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	195,242	97,878	(153,660)	(11,985)	-	-	-
29							
30 Operating Rev For Return:	(195,242)	(97,878)	153,660	11,985	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(319,594)	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(319,594)	-	-	-	-	-	-
56							
57 Total Rate Base:	(319,594)	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.041%	-0.023%	0.037%	0.003%	0.000%	0.000%	0.000%
61 Estimated Price Change	249,484	142,495	(223,704)	(17,448)	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	(135,942)	-	16,646	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	(3,665)	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	552,451	-	-	-	-
72 Income Before Tax	-	(135,942)	(548,785)	16,646	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	(135,942)	(548,785)	16,646	-	-	-
77							
78 Federal Income Tax - Calculated	-	(38,064)	(153,660)	4,661	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	(38,064)	(153,660)	4,661	-	-	-

	7.1	7.2	7.3	7.4	7.5	7.5.1	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	PowerTax ADIT Balance	Flow-Through Adjustment	(cont.) Flow-Through Adjustment
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 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	135,942	-	-	-	-	-	-
23 Income Taxes: Federal	535,694	727,418	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(293,509)	-	-	-	-	-	(293,509)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	378,128	727,418	-	-	-	-	(293,509)
29							
30 Operating Rev For Return:	(378,128)	(727,418)	-	-	-	-	293,509
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	7,838,169	-	-	-	7,701,267	136,902	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	7,838,169	-	-	-	7,701,267	136,902	-
56							
57 Total Rate Base:	7,838,169	-	-	-	7,701,267	136,902	-
58							
59							
60 Estimated ROE impact	-0.230%	-0.173%	0.000%	0.000%	-0.138%	-0.002%	0.070%
61 Estimated Price Change	1,402,901	1,059,002	-	-	837,521	14,888	(427,301)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(135,942)	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	(3,665)	-	-	-	-	-	-
69 Interest	(2,597,920)	(2,597,920)	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	552,451	-	-	-	-	-	-
72 Income Before Tax	1,913,193	2,597,920	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	1,913,193	2,597,920	-	-	-	-	-
77							
78 Federal Income Tax - Calculated	535,694	727,418	-	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	535,694	727,418	-	-	-	-	-

	7.6	7.7	7.8	7.9	0	0	0
	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	AFUDC Equity	WA Low Income Tax Credit Adjustment	0	0	0
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 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	135,942	-	-	-	-	-
23 Income Taxes: Federal	-	(38,064)	(153,660)	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	97,878	(153,660)	-	-	-	-
29							
30 Operating Rev For Return:	-	(97,878)	153,660	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	-0.023%	0.037%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	142,495	(223,704)	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	(135,942)	-	-	-	-	-
67 Other Deductions	-	-	(3,665)	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	552,451	-	-	-	-
72 Income Before Tax	-	(135,942)	(548,785)	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	(135,942)	(548,785)	-	-	-	-
77							
78 Federal Income Tax - Calculated	-	(38,064)	(153,660)	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	(38,064)	(153,660)	-	-	-	-

	7.1	7.2	7.3	7.4	7.5	7.5.1	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	PowerTax ADIT Balance	Flow-Through Adjustment	(cont.) Flow-Through Adjustment
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 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	128,430	-	145,076	-	-	-	-
23 Income Taxes: Federal	1,799,925	(110,607)	(40,621)	1,946,492	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	184,945	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	2,113,300	(110,607)	104,455	1,946,492	-	-	-
29							
30 Operating Rev For Return:	(2,113,300)	110,607	(104,455)	(1,946,492)	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(311,497)	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(311,497)	-	-	-	-	-	-
56							
57 Total Rate Base:	(311,497)	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.504%	0.027%	-0.025%	-0.469%	0.000%	0.000%	0.000%
61 Estimated Price Change	3,042,745	(161,025)	152,069	2,833,776	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(128,430)	-	(145,076)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	395,024	395,024	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(523,454)	(395,024)	(145,076)	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(523,454)	(395,024)	(145,076)	-	-	-	-
77							
78 Federal Income Tax - Calculated	(146,567)	(110,607)	(40,621)	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	1,946,492	-	-	1,946,492	-	-	-
81 Federal Income Taxes	1,799,925	(110,607)	(40,621)	1,946,492	-	-	-

	7.6	7.7	7.8	7.9	0	0	0
Remove Deferred State Tax Expense & Balance					0	0	0
WA Public Utility Tax Adjustment					0	0	0
AFUDC Equity							
WA Low Income Tax Credit Adjustment							
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 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	(16,646)	-	-	-
23 Income Taxes: Federal	-	-	-	4,661	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	184,945	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	184,945	-	-	(11,985)	-	-	-
29							
30 Operating Rev For Return:	(184,945)	-	-	11,985	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(311,497)	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(311,497)	-	-	-	-	-	-
56							
57 Total Rate Base:	(311,497)	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.038%	0.000%	0.000%	0.003%	0.000%	0.000%	0.000%
61 Estimated Price Change	235,374	-	-	(17,448)	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	16,646	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	16,646	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	16,646	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	-	4,661	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	-	4,661	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Interest Expense - Restating	427	RES	(2,597,920)	WA	Situs	(2,597,920)	Below
Other Interest Expense - Pro forma	427	PRO	<u>395,024</u>	WA	Situs	<u>395,024</u>	Below
			<u>(2,202,897)</u>			<u>(2,202,897)</u>	2.20
Adjustment Detail:							
Restating:							
Jurisdiction Specific Adjusted Rate Base						801,427,196	1.0
Weighted Cost of Debt:						<u>2.554%</u>	2.1
Trued-up Interest Expense						<u>20,470,129</u>	1.0
Unadjusted Interest Expense						<u>23,068,049</u>	2.20
Restating Interest True-up Adjustment						<u>(2,597,920)</u>	1.0
Pro forma:							
Jurisdiction Specific Adjusted Rate Base						816,892,798	2.2
Weighted Cost of Debt:						<u>2.554%</u>	2.1
Trued-up Interest Expense						<u>20,865,153</u>	2.20
Restated Interest Expense						<u>20,470,129</u>	1.0
Total Pro forma Interest True-up Adjustment						<u>395,024</u>	1.0

Description of Adjustment

This restating and pro forma adjustment details the adjustment to interest expense required to synchronize the test period expense with rate base. This is done by multiplying normalized Washington net rate base by the Company's weighted cost of debt in this case. This adjustment is calculated in two parts. First, the interest expense is calculated for all of the restating adjustments included in this filing. Second, the interest expense is calculated for all of the adjustments within the filing, including those that are pro forma in nature.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes Other Than Income	408	PRO	2,116,906	GPS	6.8532%	145,076	7.2.1

Description of Adjustment

This adjustment normalizes the difference between actual accrued property tax expense and forecasted property tax expense resulting from estimated capital additions.

Results of Operations - June 2018
Estimated Property Tax Expense for June 2019
Property Tax Adjustment Summary

FERC Account	G/L Account	Total	Ref
408.15	579000	148,982,800	
Total Accrued Property Tax - 12 Months End. June 2018	6/30/2018	<u>148,982,800</u>	
Full Year 2018 Estimate		152,000,000	
Less: Expense Through 6/30/2018		<u>(76,188,794)</u>	
Estimated Property Tax Exp for 6 Months Ending 12/31/2018		75,811,206	
Plus: Ond Half of 2019 Property Tax Estimate of \$150,577,000		<u>75,288,500</u>	
Estimated Property Tax Expens for 12 Months Ending 6/30/2019		<u>151,099,706</u>	
Less: Property Tax Expense for 12 Months Ended 6/30/2018		<u>(148,982,800)</u>	
Incremental Adjustment to Property Taxes		<u><u>2,116,906</u></u>	7.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
FED Renewable Energy Tax Credit	40910	PRO	8,651,067	CAGW	22.500%	1,946,492	7.3.1

Description of Adjustment

The Company is entitled to recognize a federal income tax credit as a result of placing renewable generating plants in service. The tax credit is based on the kilowatt-hours generated by a qualified facility during the facility's first ten years of service. This pro forma adjustment reflects this credit based on the qualifying production as modeled in GRID for the pro forma net power cost study as approved in the Company's most recently approved General Rate Case (Docket No. UE-140762).

Base Period - June 2018

Description	FED Amount	Expiration Date	Available kWh	Factor (inflated tax per unit)	Federal Income Tax Credit
Wind/Geothermal					
Goodnoe KWh	140,514,208	12/17/2017	140,514,208	0.024	3,372,341
Leaning Juniper 1 KWh	-	9/13/2016	-	0.024	-
Leaning Juniper Indemnity	-	9/13/2016	-	0.024	-
Marengo I KWh	98,457,846	8/2/2017	98,457,846	0.024	2,362,988
Marengo II KWh	121,489,092	6/25/2018	121,489,092	0.024	2,915,738
Total KWh Production	360,461,146		360,461,146		8,651,067
Total Credit					<u><u>8,651,067</u></u>
					Ref 7.3

Pro Forma Period - June 2019

Description	FED Amount	Expiration Date	Available kWh	Factor (inflated tax per unit)	Federal Income Tax Credit
Wind/Geothermal					
Goodnoe KWh	222,862,794	12/17/2017	-	0.024	-
Leaning Juniper 1 KWh	232,221,295	9/13/2016	-	0.024	-
Leaning Juniper Indemnity	3,018,877	9/13/2016	-	0.024	-
Marengo I KWh	360,261,306	8/2/2017	-	0.024	-
Marengo II KWh	168,312,844	6/25/2018	-	0.024	-
Total KWh Production	986,677,116		-		-
Total Credit					<u><u>-</u></u>

Difference

Description	FED Amount	Expiration Date	Available kWh	Factor (inflated tax per unit)	Federal Income Tax Credit
Wind/Geothermal					
Goodnoe KWh	82,348,586	12/17/2017	(140,514,208)		(3,372,341)
Leaning Juniper 1 KWh	232,221,295	9/13/2016	-		-
Leaning Juniper Indemnity	3,018,877	9/13/2016	-		-
Marengo I KWh	261,803,460	8/2/2017	(98,457,846)		(2,362,988)
Marengo II KWh	46,823,752	6/25/2018	(121,489,092)		(2,915,738)
Total KWh Production	626,215,970		(360,461,146)		(8,651,067)
Total Credit					<u><u>(8,651,067)</u></u>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
<i>Remove AMA Balances:</i>							
California	282	RES	98,089,216	CA	Situs	-	
Idaho	282	RES	254,877,613	ID	Situs	-	
Other	282	RES	79,294,046	OTHER	0.0000%	-	
Oregon	282	RES	1,180,953,903	OR	Situs	-	
Utah	282	RES	2,009,012,525	UT	Situs	-	
Washington	282	RES	278,209,656	WA	Situs	278,209,656	
Wyoming	282	RES	642,259,775	WY-ALL	Situs	-	
PP&E Adjustment - CAEE	282	RES	-	CAEE	0.0000%	-	
PP&E Adjustment - DITBAL	282	RES	-	DITBAL	6.1859%	-	
PP&E Adjustment - SNP	282	RES	7,173,174	SNP	6.2463%	448,055	
PP&E Adjustment - CIAC	282	RES	(78,518)	CIAC	6.4774%	(5,086)	
PP&E Adjustment - SG	282	RES	(13,854,940)	SG	8.1960%	(1,135,556)	
PP&E Adjustment - JBG	282	RES	(6,078)	JBG	22.5000%	(1,368)	
PP&E Adjustment - SNPD	282	RES	758,363	SNPD	6.4774%	49,122	
PP&E Adjustment - SO	282	RES	717,631	SO	6.8532%	49,181	
PP&E Adjustment - OTHER	282	RES	(19,320,611)	OTHER	0.0000%	-	
PP&E Adjustment - NUTIL	282	RES	(434,921)	NUTIL	0.0000%	-	
<i>Add End of Period Balances:</i>							
California	282	RES	(97,898,518)	CA	Situs	-	
Idaho	282	RES	(254,967,594)	ID	Situs	-	
Other	282	RES	(78,140,631)	OTHER	0.0000%	-	
Oregon	282	RES	(1,176,221,503)	OR	Situs	-	
Utah	282	RES	(2,011,536,481)	UT	Situs	-	
Washington	282	RES	(279,881,129)	WA	Situs	(279,881,129)	
Wyoming	282	RES	(642,400,136)	WY-ALL	Situs	-	
Remove State Deferred Balance	282	RES	9,414,106	WA	Situs	9,414,106	
PP&E Adjustment - CAEE	282	RES	-	CAEE	0.0000%	-	
PP&E Adjustment - DITBAL	282	RES	(329,855)	DITBAL	6.1859%	(20,405)	
PP&E Adjustment - SNP	282	RES	(7,173,174)	SNP	6.2463%	(448,055)	
PP&E Adjustment - CIAC	282	RES	78,518	CIAC	6.4774%	5,086	
PP&E Adjustment - SG	282	RES	13,714,219	SG	8.1960%	1,124,022	
PP&E Adjustment - JBG	282	RES	6,078	JBG	22.5000%	1,368	
PP&E Adjustment - SNPD	282	RES	(728,705)	SNPD	6.4774%	(47,201)	
PP&E Adjustment - SO	282	RES	(883,232)	SO	6.8532%	(60,530)	
PP&E Adjustment - OTHER	282	RES	41,964,671	OTHER	0.0000%	-	
PP&E Adjustment - NUTIL	282	RES	267,016	NUTIL	0.0000%	-	
			<u>32,934,484</u>			<u>7,701,267</u>	

Description of Adjustment

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

Book Tax Difference		Total Company			STATE Allocation
Description	#	Unadjusted - AMA	Adjustment	Adjusted Utility - YE	WCA Factor
Accumulated Deferred Income Taxes (CA) - YE	**	0	(97,898,518)	(97,898,518)	CA
Accumulated Deferred Income Taxes (IDU) - YE	**	0	(254,967,594)	(254,967,594)	IDU
Accumulated Deferred Income Taxes (OTHER) - YE	**	0	(78,140,631)	(78,140,631)	OTHER
Accumulated Deferred Income Taxes (OR) - YE	**	0	(1,176,221,503)	(1,176,221,503)	OR
Accumulated Deferred Income Taxes (UT) - YE	**	0	(2,011,536,481)	(2,011,536,481)	UT
Accumulated Deferred Income Taxes (WA) - YE	**	0	(279,881,129)	(279,881,129)	WA
Accumulated Deferred Income Taxes (WY) - YE	**	0	(642,400,136)	(642,400,136)	WYP
Remove State Deferred Balance	**	0	9,414,106	9,414,106	WA
PP&E Adjustment - YE - CAEE	**	0	0	0	CAEE
PP&E Adjustment - YE - CAGW	**	0	0	0	CAGW
PP&E Adjustment - YE - SNP	**	0	(7,173,174)	(7,173,174)	SNP
PP&E Adjustment - YE - CIAC	**	0	78,518	78,518	CIAC
PP&E Adjustment - YE - SG	**	0	13,714,219	13,714,219	SG
PP&E Adjustment - YE - JBG	**	0	6,078	6,078	JBG
PP&E Adjustment - YE - SNPD	**	0	(728,705)	(728,705)	SNPD
PP&E Adjustment - YE - OTHER	**	0	41,964,671	41,964,671	OTHER
PP&E Adjustment - YE - NUTIL	**	0	267,016	267,016	NUTIL
PP&E Adjustment - YE - SO	**	0	(883,232)	(883,232)	SO
PP&E Adjustment - YE - DITBAL	**	0	(329,855)	(329,855)	DITBAL
Rounding	**	0	0	0	
Accumulated Deferred Income Taxes (CA) - AMA	**	(98,089,216)	98,089,216	0	CA
Accumulated Deferred Income Taxes (IDU) - AMA	**	(254,877,613)	254,877,613	0	IDU
Accumulated Deferred Income Taxes (OTHER) - AMA	**	(79,294,046)	79,294,046	0	OTHER
Accumulated Deferred Income Taxes (OR) - AMA	**	(1,180,953,903)	1,180,953,903	0	OR
Accumulated Deferred Income Taxes (UT) - AMA	**	(2,009,012,525)	2,009,012,525	0	UT
Accumulated Deferred Income Taxes (WA) - AMA	**	(278,209,656)	278,209,656	0	WA
Accumulated Deferred Income Taxes (WY) - AMA	**	(642,259,775)	642,259,775	0	WYP
PP&E Adjustment - AMA - CAEE	**	0	0	0	CAEE
PP&E Adjustment - AMA - SNP	**	(7,173,174)	7,173,174	0	SNP
PP&E Adjustment - AMA - CIAC	**	78,518	(78,518)	0	CIAC
PP&E Adjustment - AMA - SG	**	13,854,940	(13,854,940)	0	SG
PP&E Adjustment - AMA - JBG	**	6,078	(6,078)	0	JBG
PP&E Adjustment - AMA - SNPD	**	(758,363)	758,363	0	SNPD
PP&E Adjustment - AMA - OTHER	**	19,320,611	(19,320,611)	0	OTHER
PP&E Adjustment - AMA - NUTIL	**	434,921	(434,921)	0	NUTIL
PP&E Adjustment - AMA - SO	**	(717,631)	717,631	0	SO
		(4,517,650,834)	32,934,484	(4,484,716,350)	
			Ref. 7.4		
Repair Deduction	***	0	0	0	SG
			Ref. 7.4		
		(4,517,650,834)	32,934,484	(4,484,716,350)	

**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

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Accum Def Inc Tax Balance	190	RES	(3,462,394)	BADDEBT	14.5775%	(504,732)	7.5.2
Accum Def Inc Tax Balance	190	RES	(39,505,303)	CAEE	0.0000%	-	7.5.2
Accum Def Inc Tax Balance	190	RES	(27,273,102)	CAGE	0.0000%	-	7.5.2
Accum Def Inc Tax Balance	190	RES	(225,199)	CAGW	22.5000%	(50,670)	7.5.2
Accum Def Inc Tax Balance	190	RES	(569,196)	JBE	22.8155%	(129,865)	7.5.2
Accum Def Inc Tax Balance	190	RES	(7,756,707)	SG	8.1960%	(635,742)	7.5.2
Accum Def Inc Tax Balance	190	RES	(1,675,447)	SNPD	6.4774%	(108,526)	7.5.2
Accum Def Inc Tax Balance	190	RES	(29,555,934)	SO	6.8532%	(2,025,531)	7.5.2
Accum Def Inc Tax Balance	190	RES	(148,151)	CA	Situs	-	7.5.2
Accum Def Inc Tax Balance	190	RES	(2,320)	FERC	Situs	-	7.5.2
Accum Def Inc Tax Balance	190	RES	(4,728,377)	OR	Situs	-	7.5.2
Accum Def Inc Tax Balance	190	RES	(423,317)	ID	Situs	-	7.5.2
Accum Def Inc Tax Balance	190	RES	(41,197,991)	OTHER	0.0000%	-	7.5.2
Accum Def Inc Tax Balance	190	RES	(5,431,048)	UT	Situs	-	7.5.2
Accum Def Inc Tax Balance	190	RES	(1,723,760)	WY-ALL	Situs	-	7.5.2
Accum Def Inc Tax Balance	190	RES	(232,382)	WA	Situs	(232,382)	7.5.2
Total Account 190			<u>(163,910,628)</u>			<u>(3,687,448)</u>	
Accum Def Inc Tax Balance	282	RES	(202,955)	CAEE	0.0000%	-	7.5.2
Accum Def Inc Tax Balance	282	RES	383,192	ID	Situs	-	7.5.2
Accum Def Inc Tax Balance	282	RES	5,151,574	JBE	22.8155%	1,175,357	7.5.2
Accum Def Inc Tax Balance	282	RES	5,460,310	OTHER	0.0000%	-	7.5.2
Accum Def Inc Tax Balance	282	RES	2,771,910	UT	Situs	-	7.5.2
Accum Def Inc Tax Balance	282	RES	502,076	WY-ALL	Situs	-	7.5.2
Accum Def Inc Tax Balance	282	RES	1,185,417	SO	6.8532%	81,239	7.5.3
Total Account 282			<u>15,251,524</u>			<u>1,256,596</u>	
Accum Def Inc Tax Balance	283	RES	59,927,476	CAEE	0.0000%	-	7.5.3
Accum Def Inc Tax Balance	283	RES	1,285,817	CAGE	0.0000%	-	7.5.3
Accum Def Inc Tax Balance	283	RES	982,774	CAGW	22.5000%	221,124	7.5.3
Accum Def Inc Tax Balance	283	RES	5,661,866	GPS	6.8532%	388,020	7.5.3
Accum Def Inc Tax Balance	283	RES	-	JBE	22.8155%	-	7.5.3
Accum Def Inc Tax Balance	283	RES	-	SE	7.6164%	-	7.5.3
Accum Def Inc Tax Balance	283	RES	19,648	SG	8.1960%	1,610	7.5.3
Accum Def Inc Tax Balance	283	RES	1,590,896	SNP	6.2463%	99,371	7.5.3
Accum Def Inc Tax Balance	283	RES	26,371,962	SO	6.8532%	1,807,326	7.5.3
Accum Def Inc Tax Balance	283	RES	(760,977)	CA	Situs	-	7.5.3
Accum Def Inc Tax Balance	283	RES	1,458,832	ID	Situs	-	7.5.3
Accum Def Inc Tax Balance	283	RES	840,859	OR	Situs	-	7.5.3
Accum Def Inc Tax Balance	283	RES	16,635,337	OTHER	0.0000%	-	7.5.3
Accum Def Inc Tax Balance	283	RES	6,037,515	UT	Situs	-	7.5.3
Accum Def Inc Tax Balance	283	RES	50,301	WA	Situs	50,301	7.5.3
Accum Def Inc Tax Balance	283	RES	3,825,688	WY-ALL	Situs	-	7.5.3
			<u>123,927,994</u>			<u>2,567,753</u>	
			<u>(24,731,110)</u>			<u>136,902</u>	

Description of Adjustment

This restating adjustment reflects the removal of the June 2018 balances for all non-property-related deferred taxes. The associated deferred tax expenses are removed as well. This in effect flows through to income the current tax impacts on these items.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Deferred Income Tax Expense	41010	RES	(4,851,206)	CAEE	0.0000%	-	7.5.4
Deferred Income Tax Expense	41010	RES	-	CAGE	0.0000%	-	7.5.4
Deferred Income Tax Expense	41010	RES	(599,743)	JBE	22.8155%	(136,834)	7.5.4
Deferred Income Tax Expense	41010	RES	(3,426,857)	SO	6.8532%	(234,850)	7.5.4
Deferred Income Tax Expense	41010	RES	83,444	CA	Situs	-	7.5.4
Deferred Income Tax Expense	41010	RES	1,976,581	ID	Situs	-	7.5.4
Deferred Income Tax Expense	41010	RES	440,719	OR	Situs	-	7.5.4
Deferred Income Tax Expense	41010	RES	1,391,568	OTHER	0.0000%	-	7.5.4
Deferred Income Tax Expense	41010	RES	86,099	SG	8.1960%	7,057	7.5.4
Deferred Income Tax Expense	41010	RES	384,631	SNPD	6.4774%	24,914	7.5.4
Deferred Income Tax Expense	41010	RES	279,972	UT	Situs	-	7.5.4
Deferred Income Tax Expense	41010	RES	-	WA	Situs	-	7.5.4
Deferred Income Tax Expense	41010	RES	169,261	WY-ALL	Situs	-	7.5.4
Deferred Income Tax Expense	41010	RES	-	WY-ALL	Situs	-	7.5.4
Deferred Income Tax Expense	41010	RES	-	CN	7.0101%	-	7.5.4
Total 41010			<u>(4,065,531)</u>			<u>(339,713)</u>	
Deferred Income Tax Expense	41110	RES	(386,213)	BADDEBT	14.5775%	(56,300)	7.5.4
Deferred Income Tax Expense	41110	RES	8,396,272	CAEE	0.0000%	-	7.5.4
Deferred Income Tax Expense	41110	RES	34,085	CAGE	0.0000%	-	7.5.4
Deferred Income Tax Expense	41110	RES	(20,089)	CAGW	22.5000%	(4,520)	7.5.4
Deferred Income Tax Expense	41110	RES	(219,271)	GPS	6.8532%	(15,027)	7.5.4
Deferred Income Tax Expense	41110	RES	85,987	JBE	22.8155%	19,618	7.5.4
Deferred Income Tax Expense	41110	RES	766	SG	8.1960%	63	7.5.4
Deferred Income Tax Expense	41110	RES	191,446	SNP	6.2463%	11,958	7.5.4
Deferred Income Tax Expense	41110	RES	3,342,722	SO	6.8532%	229,084	7.5.4
Deferred Income Tax Expense	41110	RES	-	CA	Situs	-	7.5.4
Deferred Income Tax Expense	41110	RES	43,572	ID	Situs	-	7.5.4
Deferred Income Tax Expense	41110	RES	1,076,606	OR	Situs	-	7.5.4
Deferred Income Tax Expense	41110	RES	27,602,479	OTHER	0.0000%	-	7.5.4
Deferred Income Tax Expense	41110	RES	(15,867)	UT	Situs	-	7.5.4
Deferred Income Tax Expense	41110	RES	(138,671)	WA	Situs	(138,671)	7.5.4
Deferred Income Tax Expense	41110	RES	76,364	WY-ALL	Situs	-	7.5.4
Total 41110			<u>40,070,188</u>			<u>46,205</u>	
Net Deferred Tax Expense Change			<u>36,004,657</u>			<u>(293,509)</u>	

Description of Adjustment

This restating adjustment reflects the removal of the June 2018 balances for all non-property-related deferred taxes. The associated deferred tax expenses are removed as well. This in effect flows through to income the current tax impacts on these items.

PacifiCorp
June 2018 Results of Operations
WCA Allocation
Accumulated Deferred Income Tax Balance Flow-through Adjustment

	Factor		Total Company		
			Unadjusted	Adj for Flow-Thru	Reporting Period
190	CA	190CA	148,151	(148,151)	0
	FERC	190FERC	2,320	(2,320)	0
	IDU	190IDU	423,317	(423,317)	0
	OR	190OR	4,728,377	(4,728,377)	0
	OTHER	190OTHER	41,197,991	(41,197,991)	0
	UT	190UT	5,431,048	(5,431,048)	0
	WA	190WA	4,462,943	(232,382)	4,230,561
	WYP	190WYP	123,655	(123,655)	0
	WYU	190WYU	1,600,105	(1,600,105)	0
	S	S	58,117,907	(53,887,346)	4,230,561
	BADDEBT	190BADDEBT	3,462,394	(3,462,394)	0
	CAEE	190CAEE	39,505,303	(39,505,303)	0
	CAEW	190CAEW	0	0	0
	CAGE	190CAGE	27,273,102	(27,273,102)	0
	CAGW	190CAGW	225,199	(225,199)	0
	CIAC	190CIAC	0	0	0
	CN	190CN	0	0	0
	DITBAL	190DITBAL	0	0	0
	GPS	190GPS	0	0	0
	JBE	190JBE	(20,672,471)	(569,196)	(21,241,667)
	JBG	190JBG	0	0	0
	NREG	190NREG	566,624,034	(566,624,034)	0
	SCHMDEXP	190SCHMDEXP	0	0	0
	SE	190SE	0	0	0
	SG	190SG	7,756,707	(7,756,707)	0
	SGCT	190SGCT	0	0	0
	SNP	190SNP	0	0	0
	SNPD	190SNPD	1,675,447	(1,675,447)	0
	SO	190SO	29,555,934	(29,555,934)	0
	SSGCH	190SSGCH	0	0	0
	TAXDEPR	190TAXDEPR	0	0	0
	TROJD	190TROJD	0	0	0
			713,523,556	(730,534,662)	(17,011,106)
	281	CA	281CA	0	0
FERC		281FERC	0	0	0
IDU		281IDU	0	0	0
OR		281OR	0	0	0
OTHER		281OTHER	0	0	0
UT		281UT	0	0	0
WA		281WA	0	0	0
WYP		281WYP	0	0	0
WYU		281WYU	0	0	0
S		S	0	0	0
BADDEBT		281BADDEBT	0	0	0
CIAC		281CIAC	0	0	0
CN		281CN	0	0	0
DITBAL		281DITBAL	0	0	0
GPS		281GPS	0	0	0
NREG		281NREG	0	0	0
SCHMDEXP		281SCHMDEXP	0	0	0
SE		281SE	0	0	0
SG		281SG	(240,869,915)	0	(240,869,915)
SGCT		281SGCT	0	0	0
SNP		281SNP	0	0	0
SNPD		281SNPD	0	0	0
SO	281SO	0	0	0	
SSGCH	281SSGCH	0	0	0	
TAXDEPR	281TAXDEPR	0	0	0	
TROJD	281TROJD	0	0	0	
		(240,869,915)	0	(240,869,915)	
282	CA	282CA	0	0	0
	FERC	282FERC	0	0	0
	IDU	282IDU	(383,192)	383,192	0
	OR	282OR	0	0	0
	OTHER	282OTHER	5,383,089	5,460,310	10,843,399
	UT	282UT	(2,771,910)	2,771,910	0
	WA	282WA	0	0	0
	WYP	282WYP	(502,076)	502,076	0
	WYU	282WYU	0	0	0
	S	S	1,725,911	9,117,488	10,843,399
	BADDEBT	282BADDEBT	0	0	0
	CAEE	282CAEE	202,955	(202,955)	0
	CAEW	282CAEW	0	0	0
	CAGE	282CAGE	(1,548,014)	0	(1,548,014)
CAGW	282CAGW	0	0	0	
CIAC	282CIAC	0	0	0	
CN	282CN	0	0	0	
DITBAL	282DITBAL	(4,300,411,460)	0	(4,300,411,460)	
GPS	282GPS	0	0	0	
JBE	282JBE	(5,151,574)	5,151,574	0	

PacifiCorp
June 2018 Results of Operations
WCA Allocation
Accumulated Deferred Income Tax Balance Flow-through Adjustment

282	JBG	282JBG	0	0	0
	NREG	282NREG	617,248,935	(623,071,455)	(5,822,520)
	SCHMDEXP	282SCHMDEXP	0	0	0
	SE	282SE	0	0	0
	SG	282SG	0	0	0
	SGCT	282SGCT	0	0	0
	SNP	282SNP	0	0	0
	SNPD	282SNPD	0	0	0
	SO	282SO	(1,185,417)	1,185,417	0
	SSGCH	282SSGCH	0	0	0
	TAXDEPR	282TAXDEPR	0	0	0
TROJD	282TROJD	0	0	0	
			(3,689,118,664)	(607,819,931)	(4,296,938,595)
283	CA	283CA	760,977	(760,977)	0
	FERC	283FERC	0	0	0
	IDU	283IDU	(1,458,832)	1,458,832	0
	OR	283OR	(840,859)	840,859	0
	OTHER	283OTHER	(16,635,337)	16,635,337	0
	UT	283UT	(6,037,515)	6,037,515	0
	WA	283WA	546,082	50,301	596,383
	WYP	283WYP	(3,690,894)	3,690,894	0
	WYU	283WYU	(134,794)	134,794	0
	S	S	(27,491,172)	28,087,555	596,383
	BADDEBT	283BADDEBT	0	0	0
	CAEE	283CAEE	(59,927,476)	59,927,476	0
	CAEW	283CAEW	0	0	0
	CAGE	283CAGE	(1,285,817)	1,285,817	0
	CAGW	283CAGW	(982,774)	982,774	0
	CIAC	283CIAC	0	0	0
	CN	283CN	0	0	0
	DITBAL	283DITBAL	0	0	0
	GPS	283GPS	(5,661,866)	5,661,866	0
	JBE	283JBE	0	0	0
	JBG	283JBG	0	0	0
	NREG	283NREG	(308,621,111)	308,621,111	0
	SCHMDEXP	283SCHMDEXP	0	0	0
SE	283SE	0	0	0	
SG	283SG	(19,648)	19,648	0	
SGCT	283SGCT	0	0	0	
SNP	283SNP	(1,590,896)	1,590,896	0	
SNPD	283SNPD	0	0	0	
SO	283SO	(26,371,962)	26,371,962	0	
SSGCH	283SSGCH	0	0	0	
TAXDEPR	283TAXDEPR	0	0	0	
TROJD	283TROJD	0	0	0	
			(431,952,722)	432,549,105	596,383
			(3,648,417,745)	(905,805,488)	(4,554,223,233)
255	ITC84	255ITC84	0	0	0
	ITC85	255ITC85	0	0	0
	ITC86	255ITC86	0	0	0
	ITC88	255ITC88	201	0	201
	ITC89	255ITC89	(17,186)	0	(17,186)
	ITC90	255ITC90	(85,698)	0	(85,698)
	IDU	255IDU	(46,081)	0	(46,081)
	SG	255SG	(234,071)	0	(234,071)
	NREG	255NREG	(14,923,338)	0	(14,923,338)
			(15,306,173)	0	(15,306,173)

Less: NREG in 190, 281, 282, & 283
ADIT 190, 281, 282, & 283 without NREG

875,251,858
(4,523,669,603)

(881,074,378)
(24,731,110)

(5,822,520)
(4,548,400,713)

PacifiCorp
June 2018 Results of Operations
WCA Allocation

Accumulated Deferred Income Tax Balance Flow-through Adjustment

Factor		Total Company					
		Unadjusted	Rate Change	Blended Unadjusted	Adj for Flow-thru	Reporting Period	
Debits	CA	41010CA	(92,735)	9,291	(83,444)	83,444	0
	FERC	41010FERC	0	0	0	0	0
	IDU	41010IDU	(1,789,359)	(187,222)	(1,976,581)	1,976,581	0
	OR	41010OR	(741,642)	300,923	(440,719)	440,719	0
	OTHER	41010OTHER	(1,843,981)	452,413	(1,391,568)	1,391,568	0
	UT	41010UT	(938,076)	658,104	(279,972)	279,972	0
	WA	41010WA	0	0	0	0	0
	WYP	41010WYP	(169,264)	3	(169,261)	169,261	0
	WYU	41010WYU	0	0	0	0	0
	S	S	(5,575,057)	1,233,512	(4,341,545)	4,341,545	0
	BADDEBT	41010BADDEBT	0	0	0	0	0
	CAEE	41010CAEE	5,021,620	(170,414)	4,851,206	(4,851,206)	0
	CAGE	41010CAGE	123,675	(35,303)	88,372	0	88,372
	CAGW	41010CAGW	(73,859)	84	(73,775)	0	(73,775)
	CIAC	41010CIAC	0	0	0	0	0
	CN	41010CN	0	0	0	0	0
	GPS	41010GPS	16,653,722	(504,439)	16,149,283	0	16,149,283
	JBE	41010JBE	3,395,004	(550,576)	2,844,428	(599,743)	2,244,685
	NREG	41010NREG	26,796,695	(896,245)	25,900,450	0	25,900,450
	SCHMDEXP	41010SCHMDEXP	0	0	0	0	0
	SE	41010SE	0	0	0	0	0
	SG	41010SG	51,148,355	225,679	51,374,034	86,099	51,460,133
	SGCT	41010SGCT	0	0	0	0	0
	SNP	41010SNP	9,164,845	946,797	10,111,642	0	10,111,642
	SNPD	41010SNPD	(510,574)	125,943	(384,631)	384,631	0
	SO	41010SO	5,149,791	(85,634)	5,064,157	(3,426,857)	1,637,300
	SSGCH	41010SSGCH	0	0	0	0	0
TAXDEPR	41010TAXDEPR	257,290,661	(14,682,899)	242,607,762	0	242,607,762	
TROJD	41010TROJD	0	0	0	0	0	
		368,584,878	(14,393,495)	354,191,383	(4,065,531)	350,125,852	
Credits	CA	41110CA	(710,853)	0	(710,853)	0	(710,853)
	FERC	41110FERC	(316,765)	0	(316,765)	0	(316,765)
	IDU	41110IDU	(1,017,712)	(12)	(1,017,724)	43,572	(974,152)
	OR	41110OR	(5,621,470)	(210,782)	(5,832,252)	1,076,606	(4,755,646)
	OTHER	41110OTHER	(19,661,541)	(8,135,066)	(27,796,607)	27,602,479	(194,128)
	UT	41110UT	(4,186,443)	16,075	(4,170,368)	(15,867)	(4,186,235)
	WA	41110WA	(4,053,314)	51,322	(4,001,992)	(138,671)	(4,140,663)
	WYP	41110WYP	(1,702,643)	66,615	(1,636,028)	76,364	(1,559,664)
	WYU	41110WYU	(508,621)	0	(508,621)	0	(508,621)
	S	S	(37,779,362)	(8,211,848)	(45,991,210)	28,644,483	(17,346,727)
	BADDEBT	41110BADDEBT	400,499	(14,286)	386,213	(386,213)	0
	CAEE	41110CAEE	(8,402,826)	6,554	(8,396,272)	8,396,272	0
	CAGE	41110CAGE	(478,952)	6,250	(472,702)	34,085	(438,617)
	CAGW	41110CAGW	21,980	(84)	21,896	(20,089)	1,807
	CIAC	41110CIAC	(26,064,375)	(301,810)	(26,366,185)	0	(26,366,185)
	CN	41110CN	0	0	0	0	0
	GPS	41110GPS	218,592	679	219,271	(219,271)	0
	JBE	41110JBE	(8,425,957)	1,483,595	(6,942,362)	85,987	(6,856,375)
	NREG	41110NREG	(2,908,001)	(1,541,333)	(4,449,334)	0	(4,449,334)
	SCHMDEXP	41110SCHMDEXP	(244,154,377)	(244,242)	(244,398,619)	0	(244,398,619)
	SE	41110SE	0	0	0	0	0
	SG	41110SG	222,873	(223,639)	(766)	766	0
	SGCT	41110SGCT	0	0	0	0	0
	SNP	41110SNP	(4,658,575)	(333,743)	(4,992,318)	191,446	(4,800,872)
	SNPD	41110SNPD	(667,649)	117,556	(550,093)	0	(550,093)
	SO	41110SO	(11,588,437)	418,578	(11,169,859)	3,342,722	(7,827,137)
	SSGCH	41110SSGCH	0	0	0	0	0
TAXDEPR	41110TAXDEPR	0	0	0	0	0	
TROJD	41110TROJD	0	0	0	0	0	
		(344,264,567)	(8,837,773)	(353,102,340)	40,070,188	(313,032,152)	
		24,320,311	(23,231,268)	1,089,043	36,004,657	37,093,700	

Less: NREG	23,888,694	(2,437,578)	21,451,116	0	21,451,116
DITEXP without NREG	431,617	(20,793,690)	(20,362,073)	36,004,657	15,642,584

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Def Inc Tax Expense	41110	PRO	(353,845)	WA	Situs	(353,845)	7.6.1
ADIT Balance	190	PRO	252,209	WA	Situs	252,209	7.6.2
ADIT Balance	282	PRO	9,185	WA	Situs	9,185	7.6.2

Description of Adjustment

This adjustment removes the deferred state income tax expense and associated balances from results since state income tax expense is excluded under the WCA allocation methodology.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes - Other	408	RES	135,942	WA	Situs	135,942	Below

Calculation:

Normalized Temperature and Effective Price Change	\$3,509,626
WA Public Utility Tax Rate	3.87340%
Normalized Incremental WA Public Utility Tax	<u>135,942</u>

Description of Adjustment

This adjustment steps forward the base period expense into the proforma period for the WA Public Utility Tax based on the normalized revenues included in the proforma period.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
AFUDC - Equity	419	RES	(58,683)	SNP	6.2463%	(3,665)	7.8.1
Schedule M Deduction	SCHMDT	RES	8,844,503	SNP	6.2463%	552,451	7.8.1

Description of Adjustment

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

PacifiCorp
Results of Operations - June 2018
AFUDC Equity for 12 Months Ended June 30, 2018

	Equity		Equity
	SAP Accts 382000 & 382060	4.9 Adjustment	Adjusted AFUDC
Jun-18 12 months Account 419	(21,219,277)	(8,844,503)	(30,063,780)
Jun-18 12 months AFUDC-Equity SCHMDT	(21,107,077)	(8,844,503)	(29,951,580)
Jun-18 12 months AFUDC-Intangible Basis - Equity	(170,883)		(170,883)
Total	<u>(21,277,960)</u>	<u>(8,844,503)</u>	<u>(30,122,463)</u>
Adjustment to Account 419	<u>(58,683)</u>	-	<u>(58,683)</u>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes - Other	408	PRO	(16,646)	WA	Situs	(16,646)	7.9.1

Description of Adjustment

This pro forma adjustment reflects the known and measurable change to the Public Utility Tax Credit for Low Income Home Energy Assistance Program (LIHEAP) for the 2019 authorized credit amount, per a July 31, 2018 letter from the Washington Department of Revenue.

PacifiCorp
Results of Operations - June 2018
WA Low Income Tax Credit

<u>Description of Tax Credit</u>	<u>Period Used</u>	<u>Ref #</u>
Credit Available for Pro Forma fiscal year ended June 2019	259,609	7.9.2
FY June 2018 Credit used during CY 2017 - November & December 2017 in actuals	<u>242,963</u>	7.9.3
FY June 2019 Credit Available for FY ended June 2018	<u>16,646</u>	7.9
<u>Accrued to date before adjustment:</u>		
Amount of FY June 2018 Credit in Results for November 2017	106,072	
Amount of FY June 2018 Credit in Results for December 2017	136,891	
Total Reduction to Expense for 2018	<u>242,963</u>	
Pro Forma level of FY June 2019 Credit to include in Results for 12ME June 2018	<u>259,609</u>	
Additional Credit for Pro Forma adjustment	<u>(16,646)</u>	



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

July 31, 2018

PACIFICORP
TAX DEPT
825 NE Multnomah St STE 1900
Portland, OR 97232-2151

2019 Low Income Home Energy Assistance Program (LIHEAP) Credit Application Approved
Tax Registration Number: 409-000-070

Dear PACIFICORP,

Your Public Utility Tax Credit Application has been approved

- Your approved credit amount is **\$259,608.99**.
- You may take this credit on your July 2018 thru June 2019 returns.
- Any unused credit expires on June 30, 2019 and cannot be carried forward.

The credit amount does not match the amount you calculated on Line 11 of your application

- Your approved credit is a result of a recalculation process based on all businesses that qualified and applied for the LIHEAP credit.

How to use this credit

- This credit can be claimed on your electronic excise tax return on the "Public Utilities Tax" page. You can view and claim the available LIHEAP credit by selecting it from the "Add/Delete Credits" menu.
- The credit cannot exceed 50% of the combined total of your actual billing discounts and qualifying contributions during the same period for which it is reported.

If you have questions

If you have any questions regarding this credit, please contact us at (360) 705-6037

Sincerely,

A handwritten signature in black ink, appearing to read "Sheri Ruffner".

Excise Tax Examiner
Taxpayer Account Administration

Taxpayer Account Administration Division
PO Box 47476 • Olympia, WA 98504-7476



July 28, 2017

PACIFICORP
TAX DEPT
825 NE MULTNOMAH ST STE 1900
PORTLAND, OR 97232-2151

**2018 Fiscal Year Low Income Home Energy Assistance Program (LIHEAP) Credit
Certificate Enclosed**
Tax Registration Number: 409-000-070

Dear Businessperson,

Your Public Utility Tax Credit Application for LIHEAP has been approved

- Your approved credit amount is **\$242,962.88**.
- You may take this credit on your July 2017 thru June 2018 returns.
- Any unused credit expires on June 30, 2018 and cannot be carried forward.

The credit amount does not match the amount you calculated on Line 11 of your application

- Your approved credit is a result of recalculation process based on all businesses that qualified and applied for the LIHEAP credit

How to use this credit

- This credit is reported on page 2 of your tax return, in the following credit section:
 - Public Utility Tax Credit for Billing Discounts/Qualified Contributions to a Low Income Home Energy Assistance Fund.
- Please make a copy of the certificate and attach a copy with each return that you are taking the credit.
 - Fill in the amount you are taking on the current return in the space provided.
- The credit cannot exceed 50% of the combined total of your actual billing discounts and qualifying contributions during the same period for which it is reported.

If you have any questions regarding this credit, please contact me at (360) 705-6037.

Sincerely,

A handwritten signature in black ink that reads "Sheri Rufener".

Sheri Rufener
Excise Tax Examiner
Taxpayer Account Administration

Enclosure

8. RATE BASE ADJUSTMENTS

	8.1	8.2	8.3	8.4	8.5	8.5.1	
	Jim Bridger Mine	Environmental	Customer	Pro Forma Major	Miscellaneous	(cont.)	
Total Normalized	Rate Base	Remediation	Advances for	Plant Additions	Rate Base	Miscellaneous	
			Construction			Rate Base	
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	398,127	-	398,127	-	-	-	
19 Total O&M Expenses	398,127	-	398,127	-	-	-	
20 Depreciation	158,545	-	-	-	-	-	
21 Amortization	-	-	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	
23 Income Taxes: Federal	(420,279)	-	(124,524)	-	(234,140)	-	
24 State	-	-	-	-	-	-	
25 Deferred Income Taxes	296,354	-	40,840	-	261,474	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	41,262	-	-	-	-	-	
28 Total Operating Expenses:	474,009	-	314,442	-	27,334	-	
29							
30 Operating Rev For Return:	(474,009)	-	(314,442)	-	(27,334)	-	
31							
32 Rate Base:							
33 Electric Plant In Service	76,166,117	69,827,902	-	19,064,842	-	-	
34 Plant Held for Future Use	-	-	-	-	-	-	
35 Misc Deferred Debits	(3,512,092)	129,885	-	-	-	(3,641,977)	
36 Elec Plant Acq Adj	-	-	-	-	-	-	
37 Pensions	-	-	-	-	-	-	
38 Prepayments	(2,141,808)	-	-	-	(1,919,552)	(222,255)	
39 Fuel Stock	(6,385,378)	-	-	-	(6,385,378)	-	
40 Material & Supplies	(8,141,477)	-	-	-	(8,141,477)	-	
41 Working Capital	26,014,304	-	-	-	(3,177,831)	-	
42 Weatherization Loans	-	-	-	-	-	-	
43 Misc Rate Base	-	-	-	-	-	-	
44 Total Electric Plant:	81,999,666	69,957,787	-	19,064,842	(19,624,239)	(3,864,233)	
45							
46 Deductions:							
47 Accum Prov For Deprec	(57,287,356)	(53,428,568)	-	-	-	-	
48 Accum Prov For Amort	-	-	-	-	-	-	
49 Accum Def Income Tax	(206,464)	-	(596,383)	-	(205,597)	-	
50 Unamortized ITC	-	-	-	-	-	-	
51 Customer Adv For Const	(557,928)	-	-	(557,928)	-	-	
52 Customer Service Deposits	(2,923,125)	-	-	-	-	-	
53 Miscellaneous Deductions	(106,895)	-	-	-	-	(106,895)	
54							
55 Total Deductions:	(61,081,769)	(53,428,568)	(596,383)	(557,928)	(205,597)	(106,895)	
56							
57 Total Rate Base:	20,917,897	16,529,220	(596,383)	(557,928)	18,859,245	(3,971,128)	
58							
59							
60 Estimated ROE impact	-0.479%	-0.293%	-0.064%	0.010%	-0.340%	0.364%	0.072%
61 Estimated Price Change	2,964,923	1,797,570	392,920	(60,675)	2,090,757	(2,134,156)	(431,864)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(597,934)	-	(398,127)	-	-	-	
67 Other Deductions	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	
70 Schedule "M" Additions	(367,383)	-	(767,039)	-	399,656	-	
71 Schedule "M" Deductions	535,678	-	(720,436)	-	1,235,870	-	
72 Income Before Tax	(1,500,995)	-	(444,730)	-	(836,214)	-	
73							
74 State Income Taxes	-	-	-	-	-	-	
75							
76 Taxable Income	(1,500,995)	-	(444,730)	-	(836,214)	-	
77							
78 Federal Income Taxes	(420,279)	-	(124,524)	-	(234,140)	-	

	8.6 Removal of Colstrip #4 AFUDC	8.7 Customer Service Deposits	8.8 Investor Supplied Working Capital	8.9 Removal of Bridger SCR	8.10 End-of-Period Plant Balances	8.10.1 (cont.) End-of- Period Plant Balances	8.10.2 (cont. 2) End-of- Period Plant Balances
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 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	(20,244)	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	(11,553)	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	41,262	-	-	-	-	-
28 Total Operating Expenses:	(20,244)	29,709	-	-	-	-	-
29							
30 Operating Rev For Return:	20,244	(29,709)	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(284,706)	-	-	(50,208,101)	5,682,049	13,801,269	9,008,464
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	29,192,135	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(284,706)	-	29,192,135	(50,208,101)	5,682,049	13,801,269	9,008,464
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	2,923,345	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	2,207,589	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	(2,923,125)	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	(2,923,125)	-	5,130,934	-	-	-
56							
57 Total Rate Base:	(284,706)	(2,923,125)	29,192,135	(45,077,167)	5,682,049	13,801,269	9,008,464
58							
59							
60 Estimated ROE impact	0.010%	0.046%	-0.510%	0.864%	-0.102%	-0.246%	-0.161%
61 Estimated Price Change	(60,434)	(274,642)	3,174,675	(4,902,189)	617,929	1,500,902	979,680
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	20,244	(41,262)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	20,244	-	-	-	-	-	-
72 Income Before Tax	-	(41,262)	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	(41,262)	-	-	-	-	-
77							
78 Federal Income Taxes	-	(11,553)	-	-	-	-	-

	8.10.3 (cont. 3) End-of- Period Plant Balances	8.10.4 (cont. 4) End-of- Period Plant Balances	8.10.5 (cont. 5) End-of- Period Plant Balances	8.10.6 (cont. 6) End-of- Period Plant Balances	8.11 Idaho Asset Exchange	0	0
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 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	178,789	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	(50,061)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	(5,960)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	122,768	-	-
29							
30 Operating Rev For Return:	-	-	-	-	(122,768)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	1,589,255	353,065	948,019	(7,548,378)	13,932,438	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	1,589,255	353,065	948,019	(7,548,378)	13,932,438	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	(6,782,133)	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	(1,612,073)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	(8,394,207)	-	-
56							
57 Total Rate Base:	1,589,255	353,065	948,019	(7,548,378)	5,538,231	-	-
58							
59							
60 Estimated ROE impact	-0.029%	-0.006%	-0.017%	0.138%	-0.129%	0.000%	0.000%
61 Estimated Price Change	172,833	38,396	103,098	(820,894)	781,019	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	(178,789)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	(178,789)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	(178,789)	-	-
77							
78 Federal Income Taxes	-	-	-	-	(50,061)	-	-

	8.1	8.2	8.3	8.4	8.5	8.5.1
	Jim Bridger Mine	Environmental	Customer	Pro Forma Major	Miscellaneous	(cont.)
Total Normalized	Rate Base	Remediation	Advances for	Plant Additions	Rate Base	Miscellaneous
			Construction			Rate Base
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	398,127	-	398,127	-	-	-
19 Total O&M Expenses	398,127	-	398,127	-	-	-
20 Depreciation	158,545	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(186,139)	-	(124,524)	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	34,880	-	40,840	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	41,262	-	-	-	-	-
28 Total Operating Expenses:	446,675	-	314,442	-	-	-
29						
30 Operating Rev For Return:	(446,675)	-	(314,442)	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	55,827,562	68,554,189	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(3,409,672)	232,305	-	-	-	(3,641,977)
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	(2,141,808)	-	-	-	(1,919,552)	(222,255)
39 Fuel Stock	(6,385,378)	-	-	-	(6,385,378)	-
40 Material & Supplies	(8,141,477)	-	-	-	(8,141,477)	-
41 Working Capital	26,014,304	-	-	-	(3,177,831)	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	61,763,531	68,786,494	-	-	(19,624,239)	(3,864,233)
45						
46 Deductions:						
47 Accum Prov For Deprec	(52,973,100)	(49,114,312)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(868)	-	(596,383)	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(557,928)	-	-	(557,928)	-	-
52 Customer Service Deposits	(2,923,125)	-	-	-	-	-
53 Miscellaneous Deductions	(106,895)	-	-	-	-	(106,895)
54						
55 Total Deductions:	(56,561,916)	(49,114,312)	(596,383)	(557,928)	-	(106,895)
56						
57 Total Rate Base:	5,201,614	19,672,182	(596,383)	(557,928)	-	(3,971,128)
58						
59						
60 Estimated ROE impact	-0.199%	-0.348%	-0.064%	0.010%	0.000%	0.364%
61 Estimated Price Change	1,215,967	2,139,370	392,920	(60,675)	-	(2,134,156)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(597,934)	-	(398,127)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(767,039)	-	(767,039)	-	-	-
71 Schedule "M" Deductions	(700,192)	-	(720,436)	-	-	-
72 Income Before Tax	(664,781)	-	(444,730)	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(664,781)	-	(444,730)	-	-	-
77						
78 Federal Income Taxes	(186,139)	-	(124,524)	-	-	-

	8.6	8.7	8.8	8.9	8.10	8.10.1	8.10.2
	Removal of Colstrip #4 AFUDC	Customer Service Deposits	Investor Supplied Working Capital	Removal of Bridger SCR	End-of-Period Plant Balances	(cont.) End-of- Period Plant Balances	(cont. 2) End-of- Period Plant Balances
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 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	(20,244)	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	(11,553)	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	41,262	-	-	-	-	-
28 Total Operating Expenses:	(20,244)	29,709	-	-	-	-	-
29							
30 Operating Rev For Return:	20,244	(29,709)	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(284,706)	-	-	(50,208,101)	5,682,049	13,801,269	9,008,464
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	29,192,135	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(284,706)	-	29,192,135	(50,208,101)	5,682,049	13,801,269	9,008,464
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	2,923,345	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	2,207,589	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	(2,923,125)	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	(2,923,125)	-	5,130,934	-	-	-
56							
57 Total Rate Base:	(284,706)	(2,923,125)	29,192,135	(45,077,167)	5,682,049	13,801,269	9,008,464
58							
59							
60 Estimated ROE impact	0.010%	0.046%	-0.510%	0.864%	-0.102%	-0.246%	-0.161%
61 Estimated Price Change	(60,434)	(274,642)	3,174,675	(4,902,189)	617,929	1,500,902	979,680
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	20,244	(41,262)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	20,244	-	-	-	-	-	-
72 Income Before Tax	-	(41,262)	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	(41,262)	-	-	-	-	-
77							
78 Federal Income Taxes	-	(11,553)	-	-	-	-	-

	8.10.3 (cont. 3) End-of- Period Plant Balances	8.10.4 (cont. 4) End-of- Period Plant Balances	8.10.5 (cont. 5) End-of- Period Plant Balances	8.10.6 (cont. 6) End-of- Period Plant Balances	8.11 Idaho Asset Exchange	0	0
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 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	178,789	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	(50,061)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	(5,960)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	122,768	-	-
29							
30 Operating Rev For Return:	-	-	-	-	(122,768)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	1,589,255	353,065	948,019	(7,548,378)	13,932,438	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	1,589,255	353,065	948,019	(7,548,378)	13,932,438	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	(6,782,133)	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	(1,612,073)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	(8,394,207)	-	-
56							
57 Total Rate Base:	1,589,255	353,065	948,019	(7,548,378)	5,538,231	-	-
58							
59							
60 Estimated ROE impact	-0.029%	-0.006%	-0.017%	0.138%	-0.129%	0.000%	0.000%
61 Estimated Price Change	172,833	38,396	103,098	(820,894)	781,019	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	(178,789)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	(178,789)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	(178,789)	-	-
77							
78 Federal Income Taxes	-	-	-	-	(50,061)	-	-

	8.1	8.2	8.3	8.4	8.5	8.5.1
	Jim Bridger Mine	Environmental	Customer	Pro Forma Major	Miscellaneous	(cont.)
Total Normalized	Rate Base	Remediation	Advances for	Plant Additions	Rate Base	Miscellaneous
			Construction			Rate Base
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 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(234,140)	-	-	(234,140)	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	261,474	-	-	261,474	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	27,334	-	-	27,334	-	-
29						
30 Operating Rev For Return:	(27,334)	-	-	(27,334)	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	20,338,555	1,273,713	-	19,064,842	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(102,420)	(102,420)	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	20,236,135	1,171,293	-	19,064,842	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(4,314,256)	(4,314,256)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(205,597)	-	-	(205,597)	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(4,519,852)	(4,314,256)	-	(205,597)	-	-
56						
57 Total Rate Base:	15,716,283	(3,142,963)	-	18,859,245	-	-
58						
59						
60 Estimated ROE impact	-0.319%	0.064%	0.000%	0.000%	-0.380%	0.000%
61 Estimated Price Change	1,748,956	(341,800)	-	-	2,090,757	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	399,656	-	-	399,656	-	-
71 Schedule "M" Deductions	1,235,870	-	-	1,235,870	-	-
72 Income Before Tax	(836,214)	-	-	(836,214)	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(836,214)	-	-	(836,214)	-	-
77						
78 Federal Income Taxes	(234,140)	-	-	(234,140)	-	-

	8.6	8.7	8.8	8.9	8.10	8.10.1	8.10.2
	Removal of Colstrip #4 AFUDC	Customer Service Deposits	Investor Supplied Working Capital	Removal of Bridger SCR	End-of-Period Plant Balances	(cont.) End-of- Period Plant Balances	(cont. 2) End-of- Period Plant Balances
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 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	8.10.3 (cont. 3) End-of- Period Plant Balances	8.10.4 (cont. 4) End-of- Period Plant Balances	8.10.5 (cont. 5) End-of- Period Plant Balances	8.10.6 (cont. 6) End-of- Period Plant Balances	8.11 Idaho Asset Exchange	0	0
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 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Coal Mine	399	RES	322,411,129	JBE	22.815%	73,559,711	
Misc. Deferred Debits	186M	RES	1,177,917	JBE	22.815%	268,748	
Mining Plant Accumulated Deprec.	108MP	RES	(230,726,161)	JBE	22.815%	(52,641,327)	
June 2018 AMA Balance			<u>92,862,885</u>			<u>21,187,131</u>	8.1.1
<i>Adjustment to June 2018 YE Balance</i>							
Coal Mine	399	RES	(21,939,128)	JBE	22.815%	(5,005,522)	
Misc. Deferred Debits	186M	RES	(159,726)	JBE	22.815%	(36,442)	
Mining Plant Accumulated Deprec.	108MP	RES	15,458,855	JBE	22.815%	3,527,015	
			<u>(6,639,999)</u>			<u>(1,514,949)</u>	8.1.1
<i>Adjustment to June 2019 YE Balance</i>							
Coal Mine	399	PRO	5,582,667	JBE	22.815%	1,273,713	
Misc. Deferred Debits	186M	PRO	(448,907)	JBE	22.815%	(102,420)	
Mining Plant Accumulated Deprec.	108MP	PRO	(18,909,319)	JBE	22.815%	(4,314,256)	
			<u>(13,775,560)</u>			<u>(3,142,963)</u>	8.1.1
June 2018 YE Balance							
Coal Mine			300,472,001				
Misc. Deferred Debits			1,018,191				
Mining Plant Accumulated Depreciation			(215,267,306)				
			<u>86,222,886</u>				8.1.1
June 2019 YE Balance							
Coal Mine			306,054,668				
Misc. Deferred Debits			569,284				
Mining Plant Accumulated Depreciation			(234,176,625)				
			<u>72,447,326</u>				8.1.1

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. The Company's investment in BCC is recorded on the books of Pacific Minerals, INC (PMI), a wholly-owned subsidiary. Because of this ownership arrangement, the coal mine investment is not included in Account 101 - Electric Plant in Service. The normalized costs for BCC provide no return on investment. The return on investment for BCC is removed in the fuels credit which the Company has included as an offset to fuel prices leaving no return in results. The Bridger Mine adjustment was stipulated to and approved in Washington UE-032065, and has been included in all GRC filings since. Using end-of-period rate base per Order 12 of Docket No. UE-152253.

PacifiCorp
Results of Operations - June 2018
Bridger Mine Rate Base
(000's)

Bridger Total		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Description	FERC Account	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	AMA Balance
Structure, Equipment, Mine Dev.	399	481,066	483,093	483,327	483,876	484,152	484,508	486,536	487,309	488,217	488,729	485,959	481,808	450,708	483,617
Materials & Supplies	154	18,284	17,859	17,480	17,152	17,818	18,391	18,342	17,865	17,837	17,951	17,782	17,072	17,074	11,846
Coal Inventory	151	59,582	58,729	52,132	54,210	54,777	54,498	51,373	46,502	41,908	39,500	41,999	43,307	45,462	32,859
Deferred Long Wall Costs	186M	1,104	2,237	1,125	759	1,663	1,874	2,060	2,277	2,289	2,255	1,815	1,532	1,527	1,767
Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation	108MP	(332,910)	(336,754)	(340,810)	(344,674)	(346,501)	(348,316)	(347,202)	(349,341)	(351,807)	(354,271)	(353,778)	(351,712)	(322,901)	(346,089)
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE		149,261	148,576	143,642	139,961	139,314	138,066	141,394	140,245	138,700	136,713	133,996	131,628	129,334	139,294
PacifiCorp Share (66.67%)		99,507	99,051	95,761	93,307	92,876	92,044	94,263	93,497	92,467	91,142	89,330	87,752	86,223	92,863

Ref 8.1 Ref 8.1

Bridger Total		Actual	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma
Description	FERC Account	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	AMA Balance
Structure, Equipment, Mine Dev.	399	450,708	451,905	452,797	453,730	455,105	456,079	458,139	458,192	458,235	458,315	458,546	458,618	459,082	456,213
Deferred Long Wall Costs	186M	1,527	1,271	923	615	352	2,258	2,680	2,374	2,072	1,745	1,456	1,169	854	1,509
Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation	108MP	(322,901)	(325,176)	(327,608)	(329,982)	(332,450)	(334,491)	(336,664)	(339,159)	(341,603)	(344,071)	(346,471)	(348,839)	(351,265)	(336,966)
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE		129,334	127,999	126,112	124,363	123,007	123,847	124,155	121,407	118,705	115,989	113,530	110,948	108,671	120,755
PacifiCorp Share (66.67%)		86,223	85,333	84,075	82,909	82,005	82,564	82,770	80,938	79,136	77,326	75,687	73,965	72,447	80,504

Ref 8.1

June 2018 AMA Balance	92,863	Ref 8.1
June 2018 YE Balance	86,223	Ref 8.1
June 2019 YE Balance	72,447	Ref 8.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Add Remediation Projects Cost	925	RES	5,809,346	SO	6.853%	398,127	8.2.1
Adjustment to Tax							
Schedule M Adjustment	SCHMDT	RES	(10,512,381)	SO	6.853%	(720,436)	8.2.3
Schedule M Adjustment	SCHMAT	RES	(9,286,582)	SO	6.853%	(636,429)	8.2.3
Schedule M Adjustment	SCHMAT	RES	(130,610)	WA	Situs	(130,610)	8.2.3
Def Inc Tax Expense	41110	RES	40,840	WA	Situs	40,840	8.2.3
ADIT Balance	283	RES	(596,383)	WA	Situs	(596,383)	8.2.3

Description of Adjustment

On April 27, 2005, the Commission granted a request by the Company for an accounting order relating to the Company's treatment of environmental remediation costs in Docket UE-031658, authorizing the Company to record and defer costs prudently incurred in connection with its environmental remediation program. Costs of projects expected to exceed \$3 million system-wide and incurred from October 13, 2003, the date the petition was submitted, through fiscal year 2005 were to be deferred and amortized over a 10-year period. The only project, per the 2005 order, that can be deferred has since been fully amortized, so no amortization amounts need to be added back into results. All deferred environmental remediation costs balances are excluded from regulatory rate base in unadjusted data. This restating adjustment removes the balances from FERC account 925 amortized amounts, and adds back into results actual environmental remediation project costs incurred in the 12 months period ended June 2018.

**PacifiCorp
Washington Results of Operations – June 2018
Environmental Remediation**

Detail of Adjustment to Amortization Expense:

Add remediation projects from GL 566700 & 566710	5,809,346	Ref 8.2
Adjustment to Acct 925	<u>5,809,346</u>	Ref 8.2

PacifiCorp
Washington Results of Operations – June 2018
Environmental Remediation

Non-PERCO														
Total Environmental Expense	Internal Order	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	12 ME June-18
Detail By Project:														
Astoria Youngs Bay Cleanup	405762	99	-	-	627	7,670	775	3,199	-	-	150	-	-	12,519
Silver Bell Tailings Cost Increase	406192	305,768	121,842	4,392	186,427	224,465	195,040	187,652	29,121	19,987	56,517	31,341	76,608	1,439,161
**spill cleanup -- Pacific Power	406240	124,104	125,560	49,885	38,051	89,389	20,240	88,784	(74)	58,379	106,793	76,439	44,085	821,635
**spill cleanup -- Rocky Mountain	406241	4,635	141,506	902	76,945	50,361	9,643	13,015	7,678	49,492	11,486	42,916	3,974	412,554
Utah Metals East	406560	700	-	1,800	5,738	176,944	213,688	-	200	-	-	-	-	399,070
American Barrel	407502	41,374	5,643	(4,921)	(220)	1,973	2,711	9,521	1,500	12,680	14,245	12,220	6,353	103,080
Astoria/Unocal	407503	15,957	5,655	10,479	9,147	14,161	13,828	35,659	9,082	3,778	28,804	6	12,216	158,772
Big Fork Hydro Plant	407504	318	14,738	373	19,350	1,265	3,474	3,237	1,900	15,033	1,703	15,520	5,903	82,812
Bridger Coal Fuel Oil Spill	407505	8,093	13,225	83	8,326	20,049	-	10,515	520	4,418	7,281	20,730	7,338	100,579
Bridger FGD Pond 1 Closure	407506	75,407	15,613	(15,784)	33,001	6,940	(10,598)	2,162	739	4,716	1,382	7,631	4,596	125,805
Bridger Plant Oil Spills	407507	10,862	21,527	(10,464)	9,485	14,693	(8,059)	6,242	512	4,569	4,922	3,188	4,396	61,871
Cedar Steam Plant	407508	-	-	800	-	-	-	-	-	-	262	-	-	1,062
Dave Johnston Oil Spill	407509	8,913	949	-	8,417	8,612	5,111	15,810	800	5,558	5,707	3,250	-	63,125
Eugene MGP	407510	592	5,389	206	2,104	2,270	751	309	258	885	219	-	1,921	14,903
Everett MGP	407511	17	17	-	17	-	-	69	-	1,879	17	-	17	2,034
Hunter Fuel Oil Spills	407512	-	-	-	-	-	-	-	-	-	-	-	-	-
Huntington Ash Landfill	407513	4,750	3,113	4,535	4,415	12,099	532	3,805	252	6,181	3,206	-	13,478	56,367
Idaho Falls Pole Yard	407514	(2,801)	21,043	4,286	60,948	35,756	32,636	376	7,962	26,540	18,320	4,607	25,918	235,592
Jordan Plant Substation	407515	13,730	-	300	800	2,857	-	792	-	-	-	-	-	18,480
Little Mountain Gas Plant	407516	-	-	-	-	-	-	-	-	-	-	-	-	-
Montage Ranch	407517	129	232	15,369	2,351	26	103	1,082	77	-	26	-	26	19,420
Naughton FGD Pond Closure	407518	15,378	1,305	3,860	3,705	166	83	252	840	2,320	215	-	3,061	31,184
Ogden MGP	407519	37,069	7,250	-	1,090	12,833	15,094	47,546	-	16,213	29,499	29,714	19,030	215,335
Olympia MGP	407520	26	26	-	26	-	-	52	-	865	26	-	26	1,045
Portland Harbor Source Control	407521	12,877	122,711	37,553	21,564	82,833	(12,436)	50,969	41,131	39,580	26,994	25,642	54,908	504,326
Powerdale Hydro Plant	407522	-	-	-	-	-	-	-	-	-	-	-	-	-
Tacoma A St.	407523	1,518	327	329	1,560	535	116	1,963	122	26	84	-	2,885	9,467
Wyodak Fuel Oil Spill	407540	166	166	2,922	424	2,069	(499)	403	67	269	1,949	269	1,352	9,558
Cline Falls MGP	407720	-	-	-	-	-	-	-	-	-	-	-	-	-
Geneva Rock BLDG - Hunter Plant	407842	-	-	-	-	-	-	-	-	-	-	-	-	-
Alturas Service Center (CA)	408030	-	-	-	-	-	-	-	-	-	-	-	-	-
Pendleton Service Center (OR)	408031	-	-	-	-	-	-	-	-	-	-	-	-	-
Sunnyside Service Center (WA)	408032	-	-	-	-	-	-	-	-	-	-	-	-	-
Freepport Substation	408303	-	-	-	-	-	-	-	-	-	-	-	-	-
Bors Property	408380	129	438	180	1,392	77	361	1,843	232	155	129	-	438	5,372
Carbon Ash Spill (UT)	408383	62,915	249,696	925	278,496	67,867	109,294	65,899	12,513	(5,401)	8,503	9,912	4,920	865,539
Naughton Oil Spills	408460	-	12,872	722	9,985	(722)	-	-	-	-	-	-	-	22,858
Ririe Substation	408542	696	8,623	-	-	-	-	-	-	-	-	-	-	9,318
Bridger Plant - FGD Pond 1	408590	-	-	-	(2,856)	-	-	-	-	-	-	-	-	(2,856)
Dave Johnston-Pond 4A&4B	408592	-	-	-	-	-	-	-	-	-	-	-	9,222	9,222
Naughton Plant-FGD Pond 2	408594	-	-	-	-	-	-	-	-	-	-	-	138	138
Total		743,420	899,466	108,732	781,316	835,188	591,889	551,156	115,432	268,119	328,437	283,386	302,805	5,809,346

Ref 8.2.1

** These two line items include a variety of small projects that are not tracked in the Company's accounting system by project.

PacifiCorp
Washington Results of Operations - June 2018
Environmental Remediation
Adjustment to Taxes

<u>Account</u>	<u>Secondary</u>	<u>Description</u>	<u>Unadjusted Jun-18</u>	<u>Book Amortization</u>	<u>Adjusted Amount</u>	<u>Incremental Adjustment</u>	<u>WCA Factor</u>	
4099300	415300	Hazardous Waste Clean-up Costs	10,512,381		-	(10,512,381)	SO	Ref. 8.2
4098300	415301	Environmental Costs WA	130,610		-	(130,610)	WA	Ref. 8.2
4098300	605301	Environmental Regulated	9,286,582		-	(9,286,582)	SO	Ref. 8.2
			<u>1,095,189</u>		<u>-</u>	<u>(1,095,189)</u>		
41010	415300	Hazardous Waste Clean-up Costs	3,319,302		-	(3,319,302)	SO	NOTE 1
41110	415301	Environmental Costs WA	(40,840)		-	40,840	WA	Ref. 8.2
41110	605301	Environmental Regulated	(2,809,710)		-	2,809,710	SO	NOTE 1
			<u>468,752</u>		<u>-</u>	<u>(468,752)</u>		
<u>AMA Balances:</u>								
283	287634	DTL 415.300 Environmental Clean-up Accru	(24,891,451)		-	24,891,451	SO	NOTE 1
283	287591	DTL 415.301 Environmental Clean-up Accrl	596,383		-	(596,383)	WA	Ref. 8.2
190	287240	DTA 605.301 Environmental Regulated	16,296,402		-	(16,296,402)	SO	NOTE 1

NOTE 1: The removal amounts for these items regarding the Def Inc Tax Exp and ADIT balances are removed through the WA Flow-through Adjustment

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Customer Advances	252	RES	(128,565)	CA	Situs	-	8.3.1
Customer Advances	252	RES	(1,102,992)	OR	Situs	-	8.3.1
Customer Advances	252	RES	(223,984)	WA	Situs	(223,984)	8.3.1
Customer Advances	252	RES	(246,085)	ID	Situs	-	8.3.1
Customer Advances	252	RES	(9,352,660)	UT	Situs	-	8.3.1
Customer Advances	252	RES	(543,187)	WY-ALL	Situs	-	8.3.1
Customer Advances	252	RES	(4,074,460)	SG	8.196%	(333,944)	8.3.1
Customer Advances	252	RES	-	CAGW	22.500%	-	8.3.1
Customer Advances	252	RES	15,671,932	CAGE	0.000%	-	8.3.1
			<u>-</u>			<u>(557,928)</u>	

Description of Adjustment

Customer advances for construction are booked into FERC account 252. When they are booked, the entries do not reflect the proper allocation. This adjustment corrects the allocation of customer advances for construction in the account.

PacifiCorp
Results of Operations - June 2018
Customer Advances for Construction

AMA Basis:

Account	AMA Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	-	(128,565)	(128,565)	Page 8.3
252OR	(429,965)	(1,532,956)	(1,102,992)	Page 8.3
252WA	(7,426)	(231,410)	(223,984)	Page 8.3
252IDU	-	(246,085)	(246,085)	Page 8.3
252UT	(441,479)	(9,794,139)	(9,352,660)	Page 8.3
252WYP	224,797	(318,390)	(543,187)	Page 8.3
252WYU	-	-	-	Page 8.3
252SG	322,409	(3,752,051)	(4,074,460)	Page 8.3
252CAGW	-	-	-	Page 8.3
252CAGE	(37,136,976)	(21,465,043)	15,671,932	Page 8.3
Total	(37,468,639)	(37,468,639)	-	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Steam Production	312	PRO	4,598,356	JBG	22.500%	1,034,631	8.4.1
Hydro Production	332	PRO	4,645,540	CAGW	22.500%	1,045,248	8.4.1
Transmission	355	PRO	69,682,722	CAGW	22.500%	15,678,630	8.4.1
General Plant	397	PRO	6,504,427	SO	6.853%	445,762	8.4.1
Intangible Plant	303	PRO	12,557,186	SO	6.853%	860,571	8.4.1
			<u>97,988,231</u>			<u>19,064,842</u>	
Adjustment to Tax:							
Schedule M Additions	SCHMAT	PRO	128,198	JBG	22.500%	28,845	8.4.3
Schedule M Additions	SCHMAT	PRO	1,369,167	CAGW	22.500%	308,063	8.4.3
Schedule M Additions	SCHMAT	PRO	915,605	SO	6.853%	62,748	8.4.3
			<u>2,412,970</u>			<u>399,656</u>	
Schedule M Deductions	SCHMDT	PRO	58,298	JBG	22.500%	13,117	8.4.3
Schedule M Deductions	SCHMDT	PRO	3,801,361	CAGW	22.500%	855,307	8.4.3
Schedule M Deductions	SCHMDT	PRO	5,361,654	SO	6.853%	367,446	8.4.3
			<u>9,221,313</u>			<u>1,235,870</u>	
Deferred Tax Expense	41010	PRO	(21,856)	JBG	22.500%	(4,918)	8.4.3
Deferred Tax Expense	41010	PRO	760,518	CAGW	22.500%	171,117	8.4.3
Deferred Tax Expense	41010	PRO	1,390,226	SO	6.853%	95,275	8.4.3
			<u>2,128,888</u>			<u>261,474</u>	
Accum Def Inc Tax Bal	282	PRO	17,186	JBG	22.500%	3,867	8.4.3
Accum Def Inc Tax Bal	282	PRO	(597,994)	CAGW	22.500%	(134,549)	8.4.3
Accum Def Inc Tax Bal	282	PRO	(1,093,134)	SO	6.853%	(74,915)	8.4.3
			<u>(1,673,942)</u>			<u>(205,597)</u>	

Description of Adjustment

This adjustment places into rate base the major plant additions greater than \$2 million each for the 12 months ending June 2019. The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.1 and 6.2.

PacifiCorp
Results of Operations - June 2018
Major Plant Addition Summary

Description	Factor	Jul18 to Jun19 Plant Additions	Ref#
Steam Production Plant:			
Various	JBG	4,598,356	
Total Steam Plant		4,598,356	8.4.2
Hydro Production Plant:			
Various	CAGW	4,645,540	
Total Hydro Plant		4,645,540	8.4.2
Other Production Plant:			
Various	CAGW	-	
Total Other Plant		-	8.4.2
Transmission Plant:			
Various	CAGW	69,682,722	
Total Transmission Plant		69,682,722	8.4.2
Distribution Plant:			
Washington	WA	-	
Total Distribution Plant		-	8.4.2
General Plant:			
Washington	WA	-	
General	SO	6,504,427	
General	CN	-	
General	CAGW	-	
Total General Plant		6,504,427	8.4.2
Intangible Plant:			
General	SO	12,557,186	
General	CN	-	
General	CAGW	-	
Total Intangible Plant		12,557,186	8.4.2
Total Electric Plant in Service		97,988,231	
		Ref 8.4	

PacifiCorp
 Results of Operations - June 2018
 Major Plant Addition Detail - July 2018 - June 2019

Project Description	Account	Factor	In-Service Date	July 18 - June 19 Plant Additions
Steam Production				
Jim Bridger U3 Reheater Bottom Bend Replacement 19	312	JBG	Jun-19	2,116,411
Jim Bridger U3 SCR Catalyst Replacement 19	312	JBG	Jun-19	2,481,945
Steam Production Total				4,598,356
Hydro Production				
Merwin Spillway Gate Wood Extension Repl	332	CAGW	May-19	2,546,069
ILR 10.2 Swift/Lewis Land Fund 2018	332	CAGW	May-19	2,099,471
Hydro Production Total				4,645,540
General				
Oregon AMI - Communication Systems Phase 2b	397	SO	Dec-18	2,514,238
AMI - Idaho IT Communication Network	397	SO	Apr-19	3,990,189
General Total				6,504,427
Transmission				
Lassen Sub-New 69x115 kV sub to replace Mt Shasta Sub(Net 12.5 MVA)	355	CAGW	Sep-18	3,559,694
Vitesse - Facebook 60 MW Load Addition	355	CAGW	Dec-18	21,629,554
Sams Valley 500-230kV New Substation	355	CAGW	Various	9,838,005
Q0092 Cowlitz PUD Interconnection	355	CAGW	Oct-18	2,556,277
Wallula - McNary 230 kV Line	355	CAGW	Jun-19	32,099,191
Transmission Total				69,682,722
Distribution				
	364	WA		-
Distribution Total				-
Intangible				
Modernized Website (responsive)	303	SO	Jun-19	6,600,000
Energizing Customer Tools (ECT)	303	SO	Dec-18	5,957,186
IntangibleTotal				12,557,186
				97,988,231
				Ref. 8.4.1

PacifiCorp
Results of Operations - June 2018
Major Plant Additions Adjustment
Tax Summary

Description	Allocation Factor	FY 2017/2018 Plt Adds	SCHMAT Book Depreciation	SCHMDT Tax Depreciation	41010 Deferred Tax Expense	Year End 282 Accum Def Income Tax Balance
JB U3 SCR Catalyst Replacement 19	JBG	2,481,945	69,194	18,615	(15,815)	12,436
JB U3 Reheater Bottom Bend Replacement 19	JBG	2,116,411	59,004	39,683	(6,041)	4,750
Total Steam		4,598,356	128,198	58,298	(21,856)	17,186
Merwin Spillway Gate Wood Extension Repl	CAGW	2,546,069	66,202	47,740	(5,773)	4,540
ILR 10.2 Swift/Lewis Land Fund 2018	CAGW	2,099,471	54,589	-	(17,069)	13,422
Total Hydro Plant		4,645,540	120,791	47,740	(22,842)	17,962
Lassen Sub-New 69x115 kV sub to replace Mt Shasta Sub(Net 12.5 MVA)	CAGW	3,559,694	63,770	347,071	88,585	(69,656)
Vitesse - Facebook 60 MW Load Addition - December 2018	CAGW	21,629,554	387,500	2,108,882	538,255	(423,228)
Sams Valley 500-230kV New Substation - January 2019	CAGW	9,838,005	176,251	245,952	21,795	(17,136)
Q0092 Cowlitz PUD Interconnection - October 2018	CAGW	2,556,277	45,792	249,236	63,614	(50,022)
Wallula - McNary 230kV Line - June 2019	CAGW	32,099,191	575,063	802,480	71,111	(55,914)
Total Transmission		69,682,722	1,248,376	3,753,621	783,360	(615,956)
OR AMI - Communication Systems Phase 2b	SO	2,514,238	141,269	667,151	164,437	(129,298)
AMI - Idaho IT Communication Network	SO	3,990,189	224,200	285,099	19,042	(14,973)
Total General		6,504,427	365,469	952,250	183,479	(144,271)
Intangible December 2018	SO	5,957,186	260,987	3,309,514	953,238	(749,529)
Intangible June 2019	SO	6,600,000	289,149	1,099,890	253,509	(199,334)
Total Intangible		12,557,186	550,136	4,409,404	1,206,747	(948,863)
Total Property in service		97,988,231	2,412,970	9,221,313	2,128,888	(1,673,942)
		97,988,231	2,412,970			
		0	0			
Total by Allocation Factor:						
JBG		4,598,356	128,198	58,298	(21,856)	17,186
CAGW		74,328,261	1,369,167	3,801,361	760,518	(597,994)
SO		19,061,613	915,605	5,361,654	1,390,226	(1,093,134)
Total by Allocation Factor		97,988,231	2,412,970	9,221,313	2,128,888	(1,673,942)

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Current Assets:							
Other A/R	OWC143	RES	(53,194,371)	SO	6.853%	(3,645,523)	
Accounts Payable	OWC232	RES	6,824,420	SO	6.853%	467,692	
Accounts Payable	OWC232	RES	4,052,510	CAEE	0.000%	-	
Accounts Payable	OWC232	RES	-	CAGE	0.000%	-	
Accounts Payable	OWC232	RES	-	OR	Situs	-	
Other Msc. Df. Crd.	OWC2533	RES	-	CAEE	0.000%	-	
Other Deferred Credit	OWC2533	RES	6,262,856	CAGE	0.000%	-	
ARO Reg Liability	OWC254105	RES	(19,803)	CAEE	0.000%	-	
ARO Reg Liability	OWC254105	RES	19,803	CAGE	0.000%	-	
			<u>(36,054,585)</u>			<u>(3,177,831)</u>	8.5.2
Fuel Stock:							
Fuel Stock	151	RES	(179,861,188)	CAEE	0.000%	-	
Fuel Stock	151	RES	(1,641,230)	CAEW	22.815%	(374,455)	
Fuel Stock	151	RES	(26,345,789)	JBE	22.815%	(6,010,923)	
			<u>(207,848,207)</u>			<u>(6,385,378)</u>	8.5.2
Materials & Supplies							
Materials & Supplies	154	RES	(119,732,959)	CAGE	0.000%	-	
Materials & Supplies	154	RES	(10,545,553)	WY-ALL	Situs	-	
Materials & Supplies	154	RES	(1,235,877)	WY-ALL	Situs	-	
Materials & Supplies	154	RES	(4,905,345)	JBG	22.500%	(1,103,704)	
Materials & Supplies	154	RES	(35,506,388)	OR	Situs	-	
Materials & Supplies	154	RES	(45,801,538)	UT	Situs	-	
Materials & Supplies	154	RES	(7,673,762)	CAGW	22.500%	(1,726,599)	
Materials & Supplies	154	RES	(1,516,701)	CA	Situs	-	
Materials & Supplies	154	RES	(5,350,605)	WA	Situs	(5,350,605)	
Materials & Supplies	154	RES	(5,426,425)	ID	Situs	-	
Materials & Supplies	154	RES	1,751,922	SNPD	6.477%	113,480	
Materials & Supplies	154	RES	(83,151)	SO	6.853%	(5,699)	
Materials & Supplies	154	RES	-	SNPPS	5.111%	-	
Materials & Supplies	154	RES	-	CAEE	0.000%	-	
Materials & Supplies	154	RES	(833,951)	SG	8.196%	(68,351)	
			<u>(236,860,333)</u>			<u>(8,141,477)</u>	8.5.2
Prepayments:							
Prepaid Insurance	165	RES	(4,427,729)	SO	6.853%	(303,442)	
Prepaid Taxes	165	RES	(4,952,201)	GPS	6.853%	(339,385)	
Prepaid Taxes	165	RES	(618,185)	SO	6.853%	(42,366)	
Prepayments - Coal	165	RES	-	CAEE	0.000%	-	
Prepayments - Other	165	RES	(16,695,792)	SO	6.853%	(1,144,198)	
Prepayments - Other	165	RES	(1,075,546)	SG	8.196%	(88,152)	
Prepayments - Other	165	RES	(29,333)	GPS	6.853%	(2,010)	
Prepayments - Other	165	RES	(3,406,646)	UT	Situs	-	
Prepayments - Other	165	RES	(248,583)	ID	Situs	-	
Prepayments - Other	165	RES	(2,260,854)	OR	Situs	-	
Prepayments - Other	165	RES	(164,732)	WY-ALL	Situs	-	
			<u>(33,879,601)</u>			<u>(1,919,552)</u>	

Description of Adjustment

This restating adjustment removes cash, prepayments, and other miscellaneous rate base balances from results for the 12 months ended June 2018.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Prepayments (cont.):							
Prepayments - Other	165	RES	(1,083,384)	CAGE	0.000%	-	
Prepayments - Other	165	RES	32,074	CAEE	0.000%	-	
Prepayments - Other	165	RES	(4,055)	CAEW	22.815%	(925)	
Prepayments - Other	165	RES	<u>(983,688)</u>	CAGW	22.500%	<u>(221,330)</u>	
			<u>(2,039,053)</u>			<u>(222,255)</u>	8.5.2
Miscellaneous Deferred Debits:							
Miscellaneous Deferred Debits	186M	RES	(13,161,737)	SG	8.196%	(1,078,740)	
Miscellaneous Deferred Debits	186M	RES	(237,170)	SO	6.853%	(16,254)	
Miscellaneous Deferred Debits	186M	RES	(1,989,101)	CAEE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(12,317,394)	CAGW	22.500%	(2,771,417)	
Miscellaneous Deferred Debits	186M	RES	(37,950,814)	CAGE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	<u>(2,132)</u>	JBE	22.815%	<u>(487)</u>	
			<u>(65,658,348)</u>			<u>(3,866,897)</u>	8.5.3
Miscellaneous Rate Base:							
Miscellaneous Rate Base	182M	RES	1,532,295	CA	Situs	-	
Miscellaneous Rate Base	182M	RES	3,281,967	SO	6.853%	224,920	
Miscellaneous Rate Base	182M	RES	(199,878,877)	CAEE	0.000%	-	
Miscellaneous Rate Base	182M	RES	(3,452,567)	CAGE	0.000%	-	
Miscellaneous Rate Base	182M	RES	(3,737,638)	ID	Situs	-	
Miscellaneous Rate Base	182M	RES	5,625,337	OR	Situs	-	
Miscellaneous Rate Base	182M	RES	-	SE	7.616%	-	
Miscellaneous Rate Base	182M	RES	(9,263,076)	UT	Situs	-	
Miscellaneous Rate Base	182M	RES	(12,294,195)	WY-ALL	Situs	-	
Miscellaneous Rate Base	182M	RES	4,418,070	WY-ALL	Situs	-	
Miscellaneous Rate Base	182W	RES	(0)	CA	Situs	-	
Miscellaneous Rate Base	182W	RES	(1,695,863)	ID	Situs	-	
Miscellaneous Rate Base	182W	RES	(3,348)	WY-ALL	Situs	-	
Miscellaneous Rate Base	182W	RES	<u>-</u>	CAGE	0.000%	<u>-</u>	
			<u>(215,467,893)</u>			<u>224,920</u>	8.5.3
Provo Working Capital	25318	RES	273,000	CAGE	0.000%	-	2.35
Miscellaneous Rate Base Debits:							
Injuries and Damages Provisions	2282	RES	(4,194,339)	SO	6.853%	(287,447)	
Pension and Benefits Provisions	2283	RES	<u>2,634,556</u>	SO	6.853%	<u>180,552</u>	
			<u>(1,559,783)</u>			<u>(106,895)</u>	2.36

Description of Adjustment

This restating adjustment removes cash, prepayments, and other miscellaneous rate base balances from results for the 12 months ended June 2018.

PacifiCorp
Washington Results of Operations - June 2018
Miscellaneous Rate Base

Description	Account	Factor	Per Books	Ref.
			June 2018 AMA Balance	
Current Assets:				
Other A/R	143	SO	53,194,371	
Accounts Payable	232	SO	(6,824,420)	
Accounts Payable	232	CAEE	(4,052,510)	
Accounts Payable	232	CAGE	-	
Accounts Payable	232	OR	-	
Other Msc. Df. Crd.	2533	CAEE	-	
Asset Retir. Oblig.	230	CAEE	-	
Other Deferred Credit	2533	CAGE	(6,262,856)	
ARO Reg Liability	254105	CAEE	19,803	
ARO Reg Liability	254105	CAGE	(19,803)	
Total Current Assets			36,054,585	Ref. 8.5
Materials and Supplies				
Fuel Stock	151	CAEE	179,861,188	
Fuel Stock	151	CAEW	1,641,230	
Fuel Stock	151	JBE	26,345,789	
			207,848,207	Ref. 8.5
Materials and Supplies	154	CAGE	119,732,959	
Materials and Supplies	154	WYP	10,545,553	
Materials and Supplies	154	WYU	1,235,877	
Materials and Supplies	154	JBG	4,905,345	
Materials and Supplies	154	OR	35,506,388	
Materials and Supplies	154	UT	45,801,538	
Materials and Supplies	154	CAGW	7,673,762	
Materials and Supplies	154	CA	1,516,701	
Materials and Supplies	154	WA	5,350,605	
Materials and Supplies	154	ID	5,426,425	
Materials and Supplies	154	SNPD	(1,751,922)	
Materials and Supplies	154	SO	83,151	
Materials and Supplies	154	SNPPS	-	
Materials and Supplies	154	CAEE	-	
Materials and Supplies	154	SG	833,951	
			236,860,333	Ref. 8.5
Prepayments:				
Prepaid Insurance	165	SO	4,427,729	
Prepaid Taxes	165	GPS	4,952,201	
Prepaid Taxes	165	SO	618,185	
Prepayments - Coal	165	CAEE	-	
Prepayments - Other	165	SO	16,695,792	
Prepayments - Other	165	SG	1,075,546	
Prepayments - Other	165	GPS	29,333	
Prepayments - Other	165	UT	3,406,646	
Prepayments - Other	165	ID	248,583	
Prepayments - Other	165	OR	2,260,854	
Prepayments - Other	165	WYP	164,732	
Prepayments - Other	165	CAGE	1,083,384	
Prepayments - Other	165	CAEE	(32,074)	
Prepayments - Other	165	CAEW	4,055	
Prepayments - Other	165	CAGW	983,688	
Total Prepayments			35,918,654	Ref. 8.5

PacifiCorp
Washington Results of Operations - June 2018
Miscellaneous Rate Base

Description	Account	Factor	Per Books	Ref.
			June 2018 AMA Balance	
Miscellaneous Deferred Debits:				
Miscellaneous Deferred Debits	186M	SG	13,161,737	
Miscellaneous Deferred Debits	186M	SO	237,170	
Miscellaneous Deferred Debits	186M	CAEE	1,989,101	
Miscellaneous Deferred Debits	186M	CAGW	12,317,394	
Miscellaneous Deferred Debits	186M	CAGE	37,950,814	
Miscellaneous Deferred Debits	186M	JBE	2,132	
Total Miscellaneous Deferred Debits			65,658,348	Ref. 8.5.1
Miscellaneous Rate Base:				
Miscellaneous Rate Base	182M	CA	(1,532,295)	
Miscellaneous Rate Base	182M	SO	(3,281,967)	
Miscellaneous Rate Base	182M	CAEE	199,878,877	
Miscellaneous Rate Base	182M	CAGE	3,452,567	
Miscellaneous Rate Base	182M	ID	3,737,638	
Miscellaneous Rate Base	182M	OR	(5,625,337)	
Miscellaneous Rate Base	182M	SE	-	
Miscellaneous Rate Base	182M	UT	9,263,076	
Miscellaneous Rate Base	182M	WYP	12,294,195	
Miscellaneous Rate Base	182M	WYU	(4,418,070)	
Miscellaneous Rate Base	182W	CA	0	
Miscellaneous Rate Base	182W	ID	1,695,863	
Miscellaneous Rate Base	182W	WYP	3,348	
Miscellaneous Rate Base	182W	CAGE	-	
Total Miscellaneous Rate Base			215,467,893	Ref. 8.5.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Depreciation	403GP	RES	(20,244)	WA	Situs	(20,244)	8.6.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMDT	RES	20,244	WA	Situs	20,244	8.6.1
Adjustment to Rate Base:							
Remove Unamortized AMA Balance	312	RES	(284,706)	WA	Situs	(284,706)	8.6.1

Description of Adjustment

This restating adjustment removes AFUDC from electric plant in service for the period that Colstrip construction work in progress (CWIP) was allowed in rate base. This treatment was authorized in Cause U-81-17 and has been included in all the Company's rate case filings since its inception in July 1984.

Total Company Balance	(7,772,000)	
Allocation Factor	1A - DGP	15.2289%
WA Balance	<u>(1,183,589)</u>	

	Depr Rate	Depreciation	Balance	AMA Balance	Schedule M Deduction	To Page	12 Month Rolling Exp/Sch M.
Dec-15		(1,499)	(324,068)	(333,063)	(1,499)		(17,991)
Jan-16		(1,499)	(322,568)	(331,564)	(1,499)		(17,991)
Feb-16		(1,499)	(321,069)	(330,064)	(1,499)		(17,991)
Mar-16		(1,499)	(319,570)	(328,565)	(1,499)		(17,991)
Apr-16		(1,499)	(318,071)	(327,066)	(1,499)		(17,991)
May-16		(1,499)	(316,571)	(325,567)	(1,499)		(17,991)
Jun-16		(1,499)	(315,072)	(324,068)	(1,499)		(17,991)
Jul-16	1.7100%	(1,687)	(313,385)	(322,560)	(1,687)		(18,178)
Aug-16		(1,687)	(311,698)	(321,038)	(1,687)		(18,366)
Sep-16		(1,687)	(310,011)	(319,499)	(1,687)		(18,554)
Oct-16		(1,687)	(308,324)	(317,945)	(1,687)		(18,742)
Nov-16		(1,687)	(306,637)	(316,376)	(1,687)		(18,929)
Dec-16		(1,687)	(304,950)	(314,791)	(1,687)		(19,117)
Jan-17		(1,687)	(303,263)	(313,190)	(1,687)		(19,305)
Feb-17		(1,687)	(301,576)	(311,573)	(1,687)		(19,493)
Mar-17		(1,687)	(299,889)	(309,941)	(1,687)		(19,681)
Apr-17		(1,687)	(298,202)	(308,293)	(1,687)		(19,868)
May-17		(1,687)	(296,515)	(306,629)	(1,687)		(20,056)
Jun-17		(1,687)	(294,828)	(304,950)	(1,687)		(20,244)
Jul-17		(1,687)	(293,141)	(303,263)	(1,687)		(20,244)
Aug-17		(1,687)	(291,454)	(301,576)	(1,687)		(20,244)
Sep-17		(1,687)	(289,767)	(299,889)	(1,687)		(20,244)
Oct-17		(1,687)	(288,080)	(298,202)	(1,687)		(20,244)
Nov-17		(1,687)	(286,393)	(296,515)	(1,687)		(20,244)
Dec-17		(1,687)	(284,706)	(294,828)	(1,687)		(20,244)
Jan-18		(1,687)	(283,019)	(293,141)	(1,687)		(20,244)
Feb-18		(1,687)	(281,332)	(291,454)	(1,687)		(20,244)
Mar-18		(1,687)	(279,645)	(289,767)	(1,687)		(20,244)
Apr-18		(1,687)	(277,958)	(288,080)	(1,687)		(20,244)
May-18		(1,687)	(276,271)	(286,393)	(1,687)		(20,244)
Jun-18		(1,687)	(274,584)	(284,706)	(1,687)	8.6	(20,244)
Jul-18		(1,687)	(272,897)	(283,019)	(1,687)		(20,244)
Aug-18		(1,687)	(271,210)	(281,332)	(1,687)		(20,244)
Sep-18		(1,687)	(269,523)	(279,645)	(1,687)		(20,244)
Oct-18		(1,687)	(267,836)	(277,958)	(1,687)		(20,244)
Nov-18		(1,687)	(266,149)	(276,271)	(1,687)		(20,244)
Dec-18		(1,687)	(264,462)	(274,584)	(1,687)		(20,244)
Jan-19		(1,687)	(262,775)	(272,897)	(1,687)		(20,244)
Feb-19		(1,687)	(261,088)	(271,210)	(1,687)		(20,244)
Mar-19		(1,687)	(259,401)	(269,523)	(1,687)		(20,244)
Apr-19		(1,687)	(257,714)	(267,836)	(1,687)		(20,244)
May-19		(1,687)	(256,027)	(266,149)	(1,687)		(20,244)
Jun-19		(1,687)	(254,340)	(264,462)	(1,687)		(20,244)
Jul-19		(1,687)	(252,653)	(262,775)	(1,687)		(20,244)
Aug-19		(1,687)	(250,966)	(261,088)	(1,687)		(20,244)
Sep-19		(1,687)	(249,279)	(259,401)	(1,687)		(20,244)
Oct-19		(1,687)	(247,592)	(257,714)	(1,687)		(20,244)
Nov-19		(1,687)	(245,905)	(256,027)	(1,687)		(20,244)
Dec-19		(1,687)	(244,218)	(254,340)	(1,687)		(20,244)
Jan-20		(1,687)	(242,531)	(252,653)	(1,687)		(20,244)
Feb-20		(1,687)	(240,844)	(250,966)	(1,687)		(20,244)
Mar-20		(1,687)	(239,157)	(249,279)	(1,687)		(20,244)
Apr-20		(1,687)	(237,470)	(247,592)	(1,687)		(20,244)
May-20		(1,687)	(235,783)	(245,905)	(1,687)		(20,244)
Jun-20		(1,687)	(234,096)	(244,218)	(1,687)		(20,244)
Jul-20		(1,687)	(232,409)	(242,531)	(1,687)		(20,244)
Aug-20		(1,687)	(230,722)	(240,844)	(1,687)		(20,244)
Sep-20		(1,687)	(229,035)	(239,157)	(1,687)		(20,244)
Oct-20		(1,687)	(227,348)	(237,470)	(1,687)		(20,244)
Nov-20		(1,687)	(225,661)	(235,783)	(1,687)		(20,244)
Dec-20		(1,687)	(223,974)	(234,096)	(1,687)		(20,244)
Jan-21		(1,687)	(222,287)	(232,409)	(1,687)		(20,244)
Feb-21		(1,687)	(220,600)	(230,722)	(1,687)		(20,244)
Mar-21		(1,687)	(218,913)	(229,035)	(1,687)		(20,244)
Apr-21		(1,687)	(217,226)	(227,348)	(1,687)		(20,244)
May-21		(1,687)	(215,539)	(225,661)	(1,687)		(20,244)
Jun-21		(1,687)	(213,852)	(223,974)	(1,687)		(20,244)
Jul-21		(1,687)	(212,165)	(222,287)	(1,687)		(20,244)
Aug-21		(1,687)	(210,478)	(220,600)	(1,687)		(20,244)
Sep-21		(1,687)	(208,791)	(218,913)	(1,687)		(20,244)
Oct-21		(1,687)	(207,104)	(217,226)	(1,687)		(20,244)
Nov-21		(1,687)	(205,417)	(215,539)	(1,687)		(20,244)
Dec-21		(1,687)	(203,730)	(213,852)	(1,687)		(20,244)
Jan-22		(1,687)	(202,043)	(212,165)	(1,687)		(20,244)
Feb-22		(1,687)	(200,356)	(210,478)	(1,687)		(20,244)

Total Company Balance	(7,772,000)	
Allocation Factor	1A - DGP	15.2289%
WA Balance	<u>(1,183,589)</u>	

	Depr Rate	Depreciation	Balance	AMA Balance	Schedule M Deduction	To Page	12 Month Rolling Exp/Sch M.
Mar-22		(1,687)	(198,669)	(208,791)	(1,687)		(20,244)
Apr-22		(1,687)	(196,982)	(207,104)	(1,687)		(20,244)
May-22		(1,687)	(195,295)	(205,417)	(1,687)		(20,244)
Jun-22		(1,687)	(193,608)	(203,730)	(1,687)		(20,244)
Jul-22		(1,687)	(191,921)	(202,043)	(1,687)		(20,244)
Aug-22		(1,687)	(190,234)	(200,356)	(1,687)		(20,244)
Sep-22		(1,687)	(188,547)	(198,669)	(1,687)		(20,244)
Oct-22		(1,687)	(186,860)	(196,982)	(1,687)		(20,244)
Nov-22		(1,687)	(185,173)	(195,295)	(1,687)		(20,244)
Dec-22		(1,687)	(183,486)	(193,608)	(1,687)		(20,244)
Jan-23		(1,687)	(181,799)	(191,921)	(1,687)		(20,244)
Feb-23		(1,687)	(180,112)	(190,234)	(1,687)		(20,244)
Mar-23		(1,687)	(178,425)	(188,547)	(1,687)		(20,244)
Apr-23		(1,687)	(176,738)	(186,860)	(1,687)		(20,244)
May-23		(1,687)	(175,051)	(185,173)	(1,687)		(20,244)
Jun-23		(1,687)	(173,364)	(183,486)	(1,687)		(20,244)
Jul-23		(1,687)	(171,677)	(181,799)	(1,687)		(20,244)
Aug-23		(1,687)	(169,990)	(180,112)	(1,687)		(20,244)
Sep-23		(1,687)	(168,303)	(178,425)	(1,687)		(20,244)
Oct-23		(1,687)	(166,616)	(176,738)	(1,687)		(20,244)
Nov-23		(1,687)	(164,929)	(175,051)	(1,687)		(20,244)
Dec-23		(1,687)	(163,242)	(173,364)	(1,687)		(20,244)
Jan-24		(1,687)	(161,555)	(171,677)	(1,687)		(20,244)
Feb-24		(1,687)	(159,868)	(169,990)	(1,687)		(20,244)
Mar-24		(1,687)	(158,181)	(168,303)	(1,687)		(20,244)
Apr-24		(1,687)	(156,494)	(166,616)	(1,687)		(20,244)
May-24		(1,687)	(154,807)	(164,929)	(1,687)		(20,244)
Jun-24		(1,687)	(153,120)	(163,242)	(1,687)		(20,244)
Jul-24		(1,687)	(151,433)	(161,555)	(1,687)		(20,244)
Aug-24		(1,687)	(149,746)	(159,868)	(1,687)		(20,244)
Sep-24		(1,687)	(148,059)	(158,181)	(1,687)		(20,244)
Oct-24		(1,687)	(146,372)	(156,494)	(1,687)		(20,244)
Nov-24		(1,687)	(144,685)	(154,807)	(1,687)		(20,244)
Dec-24		(1,687)	(142,998)	(153,120)	(1,687)		(20,244)
Jan-25		(1,687)	(141,311)	(151,433)	(1,687)		(20,244)
Feb-25		(1,687)	(139,624)	(149,746)	(1,687)		(20,244)
Mar-25		(1,687)	(137,937)	(148,059)	(1,687)		(20,244)
Apr-25		(1,687)	(136,250)	(146,372)	(1,687)		(20,244)
May-25		(1,687)	(134,563)	(144,685)	(1,687)		(20,244)
Jun-25		(1,687)	(132,876)	(142,998)	(1,687)		(20,244)
Jul-25		(1,687)	(131,189)	(141,311)	(1,687)		(20,244)
Aug-25		(1,687)	(129,502)	(139,624)	(1,687)		(20,244)
Sep-25		(1,687)	(127,815)	(137,937)	(1,687)		(20,244)
Oct-25		(1,687)	(126,128)	(136,250)	(1,687)		(20,244)
Nov-25		(1,687)	(124,441)	(134,563)	(1,687)		(20,244)
Dec-25		(1,687)	(122,754)	(132,876)	(1,687)		(20,244)
Jan-26		(1,687)	(121,067)	(131,189)	(1,687)		(20,244)
Feb-26		(1,687)	(119,380)	(129,502)	(1,687)		(20,244)

Total Company Balance	(7,772,000)	
Allocation Factor	1A - DGP	15.2289%
WA Balance	<u>(1,183,589)</u>	

	Depr Rate	Depreciation	Balance	AMA Balance	Schedule M Deduction	To Page	12 Month Rolling Exp/Sch M.
Mar-26		(1,687)	(117,693)	(127,815)	(1,687)		(20,244)
Apr-26		(1,687)	(116,006)	(126,128)	(1,687)		(20,244)
May-26		(1,687)	(114,319)	(124,441)	(1,687)		(20,244)
Jun-26		(1,687)	(112,632)	(122,754)	(1,687)		(20,244)
Jul-26		(1,687)	(110,945)	(121,067)	(1,687)		(20,244)
Aug-26		(1,687)	(109,258)	(119,380)	(1,687)		(20,244)
Sep-26		(1,687)	(107,571)	(117,693)	(1,687)		(20,244)
Oct-26		(1,687)	(105,884)	(116,006)	(1,687)		(20,244)
Nov-26		(1,687)	(104,197)	(114,319)	(1,687)		(20,244)
Dec-26		(1,687)	(102,510)	(112,632)	(1,687)		(20,244)
Jan-27		(1,687)	(100,823)	(110,945)	(1,687)		(20,244)
Feb-27		(1,687)	(99,136)	(109,258)	(1,687)		(20,244)
Mar-27		(1,687)	(97,449)	(107,571)	(1,687)		(20,244)
Apr-27		(1,687)	(95,762)	(105,884)	(1,687)		(20,244)
May-27		(1,687)	(94,075)	(104,197)	(1,687)		(20,244)
Jun-27		(1,687)	(92,388)	(102,510)	(1,687)		(20,244)
Jul-27		(1,687)	(90,701)	(100,823)	(1,687)		(20,244)
Aug-27		(1,687)	(89,014)	(99,136)	(1,687)		(20,244)
Sep-27		(1,687)	(87,327)	(97,449)	(1,687)		(20,244)
Oct-27		(1,687)	(85,640)	(95,762)	(1,687)		(20,244)
Nov-27		(1,687)	(83,953)	(94,075)	(1,687)		(20,244)
Dec-27		(1,687)	(82,266)	(92,388)	(1,687)		(20,244)
Jan-28		(1,687)	(80,579)	(90,701)	(1,687)		(20,244)
Feb-28		(1,687)	(78,892)	(89,014)	(1,687)		(20,244)
Mar-28		(1,687)	(77,205)	(87,327)	(1,687)		(20,244)
Apr-28		(1,687)	(75,518)	(85,640)	(1,687)		(20,244)
May-28		(1,687)	(73,831)	(83,953)	(1,687)		(20,244)
Jun-28		(1,687)	(72,144)	(82,266)	(1,687)		(20,244)
Jul-28		(1,687)	(70,457)	(80,579)	(1,687)		(20,244)
Aug-28		(1,687)	(68,770)	(78,892)	(1,687)		(20,244)
Sep-28		(1,687)	(67,083)	(77,205)	(1,687)		(20,244)
Oct-28		(1,687)	(65,396)	(75,518)	(1,687)		(20,244)
Nov-28		(1,687)	(63,709)	(73,831)	(1,687)		(20,244)
Dec-28		(1,687)	(62,022)	(72,144)	(1,687)		(20,244)
Jan-29		(1,687)	(60,335)	(70,457)	(1,687)		(20,244)
Feb-29		(1,687)	(58,648)	(68,770)	(1,687)		(20,244)
Mar-29		(1,687)	(56,961)	(67,083)	(1,687)		(20,244)
Apr-29		(1,687)	(55,274)	(65,396)	(1,687)		(20,244)
May-29		(1,687)	(53,587)	(63,709)	(1,687)		(20,244)
Jun-29		(1,687)	(51,900)	(62,022)	(1,687)		(20,244)
Jul-29		(1,687)	(50,213)	(60,335)	(1,687)		(20,244)
Aug-29		(1,687)	(48,526)	(58,648)	(1,687)		(20,244)
Sep-29		(1,687)	(46,839)	(56,961)	(1,687)		(20,244)
Oct-29		(1,687)	(45,152)	(55,274)	(1,687)		(20,244)
Nov-29		(1,687)	(43,465)	(53,587)	(1,687)		(20,244)
Dec-29		(1,687)	(41,778)	(51,900)	(1,687)		(20,244)
Jan-30		(1,687)	(40,091)	(50,213)	(1,687)		(20,244)

Total Company Balance	(7,772,000)	
Allocation Factor	1A - DGP	15.2289%
WA Balance	<u>(1,183,589)</u>	

	Depr Rate	Depreciation	Balance	AMA Balance	Schedule M Deduction	To Page	12 Month Rolling Exp/Sch M.
Feb-30		(1,687)	(38,404)	(48,526)	(1,687)		(20,244)
Mar-30		(1,687)	(36,717)	(46,839)	(1,687)		(20,244)
Apr-30		(1,687)	(35,030)	(45,152)	(1,687)		(20,244)
May-30		(1,687)	(33,343)	(43,465)	(1,687)		(20,244)
Jun-30		(1,687)	(31,656)	(41,778)	(1,687)		(20,244)
Jul-30		(1,687)	(29,969)	(40,091)	(1,687)		(20,244)
Aug-30		(1,687)	(28,282)	(38,404)	(1,687)		(20,244)
Sep-30		(1,687)	(26,595)	(36,717)	(1,687)		(20,244)
Oct-30		(1,687)	(24,908)	(35,030)	(1,687)		(20,244)
Nov-30		(1,687)	(23,221)	(33,343)	(1,687)		(20,244)
Dec-30		(1,687)	(21,534)	(31,656)	(1,687)		(20,244)
Jan-31		(1,687)	(19,847)	(29,969)	(1,687)		(20,244)
Feb-31		(1,687)	(18,160)	(28,282)	(1,687)		(20,244)
Mar-31		(1,687)	(16,473)	(26,595)	(1,687)		(20,244)
Apr-31		(1,687)	(14,786)	(24,908)	(1,687)		(20,244)
May-31		(1,687)	(13,099)	(23,221)	(1,687)		(20,244)
Jun-31		(1,687)	(11,412)	(21,534)	(1,687)		(20,244)
Jul-31		(1,687)	(9,725)	(19,847)	(1,687)		(20,244)
Aug-31		(1,687)	(8,038)	(18,160)	(1,687)		(20,244)
Sep-31		(1,687)	(6,351)	(16,473)	(1,687)		(20,244)
Oct-31		(1,687)	(4,664)	(14,786)	(1,687)		(20,244)
Nov-31		(1,687)	(2,977)	(13,099)	(1,687)		(20,244)
Dec-31		(1,687)	(1,290)	(11,412)	(1,687)		(20,244)
Jan-32		(1,290)	(0)	(9,742)	(1,290)		(19,847)
Feb-32		-	(0)	(8,158)	-		(18,160)
Mar-32		-	(0)	(6,715)	-		(16,473)
Apr-32		-	(0)	(5,413)	-		(14,786)
May-32		-	(0)	(4,251)	-		(13,099)
Jun-32		-	(0)	(3,230)	-		(11,412)
Jul-32		-	(0)	(2,349)	-		(9,725)
Aug-32		-	(0)	(1,609)	-		(8,038)
Sep-32		-	(0)	(1,009)	-		(6,351)
Oct-32		-	(0)	(550)	-		(4,664)
Nov-32		-	(0)	(232)	-		(2,977)
Dec-32		-	(0)	(54)	-		(1,290)
Jan-33		-	(0)	(0)	-		-
Feb-33		-	(0)	(0)	-		-
Mar-33		-	(0)	(0)	-		-
Apr-33		-	(0)	(0)	-		-
May-33		-	(0)	(0)	-		-
Jun-33		-	(0)	(0)	-		-
Jul-33		-	(0)	(0)	-		-
Aug-33		-	(0)	(0)	-		-
Sep-33		-	(0)	(0)	-		-
Oct-33		-	(0)	(0)	-		-
Nov-33		-	(0)	(0)	-		-
Dec-33		-	(0)	(0)	-		-
Jan-34		-	(0)	(0)	-		-

NOTE:

Accelerating the Depreciation for Colstrip #4 will move the end of the depreciable life for Colstrip from 2046 to 2032 which would result in depreciation rates similar to those based on steam plant lives previously approved in Washington under the 2002 Depreciation Study (WA Docket No. UE-021271, Order dated July 31, 2003). This adjustment was approved in Final Order 12, Docket No. UE-152253. The change will begin July 1, 2016

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
WA Customer Service Deposit Interest	4311	RES	41,262	WA	Situs	41,262	8.7.1
Adjustment to Rate Base:							
WA Customer Service Deposits	235	RES	(2,923,125)	WA	Situs	(2,923,125)	8.7.1

Description of Adjustment

This adjustment includes customer service deposits as a reduction to rate base. It also reflects the interest paid on the customer service deposits. This adjustment was accepted by the Washington Commission in its final order in Docket No. UE-061546 and has been included in all subsequent filings.

PacifiCorp
Washington Results of Operations - June 2018
Customer Service Deposits
State of Washington

Customer Service Deposits - Interest Expense
 GL 585100

Month	Amount	
Jul-17	2,075	
Aug-17	1,325	
Sep-17	2,015	
Oct-17	1,700	
Nov-17	1,923	
Dec-17	2,782	
Jan-18	16,859	
Feb-18	1,842	
Mar-18	2,204	
Apr-18	2,872	
May-18	2,675	
Jun-18	2,991	
Interest Expense	41,262	Ref. 8.7

Customer Service Deposits - Balances

GL Accounts 230140, 115050

Month	Balance	
Jun-17	2,905,871	
Jul-17	2,873,276	
Aug-17	2,877,279	
Sep-17	2,902,039	
Oct-17	2,902,081	
Nov-17	2,937,759	
Dec-17	2,940,611	
Jan-18	2,970,598	
Feb-18	2,965,491	
Mar-18	2,952,705	
Apr-18	2,953,417	
May-18	2,906,120	
Jun-18	2,886,385	
AMA Balance	2,923,125	Ref. 8.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Investor Supplied Working Capital	CWC	RES	29,192,135	WA	Situs	29,192,135	8.8.1

Description of Adjustment

This restating adjustment adds cash working capital using the Investor Supplied Working Capital Model (ISWC) developed by Staff and modified by the Company in Docket UE-130043. The Commission approved the Company's modifications to the classification of derivatives, pension and other postretirement costs and frozen derivative values in the ISWC model in Order 05 of Docket No. UE-130043.

PacifiCorp
 Washington Results of Operations - June 2018
 Investor Supplied Working Capital

Adjustments to working capital calculation

	Current Asset	Current Liability	Investments	Invested Capital	ISWC	WA Investment Allocation %	WA ISWC
UE - 130043 Approved Methodology:							
	1,752,941,436	1,248,035,575	14,028,016,840	14,530,819,798	502,802,958	5.81%	29,192,135

Ref. 8.8

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Steam Plant	312	RES	(223,146,860)	JBG	22.500%	(50,208,101)	8.9.1
Steam Plant	108SP	RES	12,992,630	JBG	22.500%	2,923,345	8.9.1
Adjustment to Tax							
Accum Def Income Tax	282	RES	9,811,494	JBG	22.500%	2,207,589	

Description of Adjustment

This restating adjustment removes the Jim Bridger unit 3 and unit 4 SCR system from rate base as ordered in Docket UE-152253 Order 12.

PacifiCorp
Results of Operations - June 2018
Removal of Bridger SCR

Depreciation Rates:

Steam JBG 2.788%
 General JBG 4.846%

	Capital Additions			Balance		Depreciation Expense			Depreciation Reserve		
	Steam	General	Total	Steam	General	Steam	General	Total	Steam	General	Total
Nov-15	100,220,454	-	100,220,454	100,220,454	-	116,419	-	116,419	(116,419)	-	(116,419)
Dec-15	1,313,113	6,941	1,320,054	101,533,567	6,941	234,363	14	234,377	(350,782)	(14)	(350,796)
Jan-16	885,720	335	886,055	102,419,287	7,276	236,917	29	236,946	(587,699)	(43)	(587,742)
Feb-16	910,802	63	910,865	103,330,089	7,339	239,004	30	239,034	(826,703)	(72)	(826,775)
Mar-16	366,401	(7,339)	359,062	103,696,490	-	240,488	(72)	240,416	(1,067,191)	(0)	(1,067,191)
Apr-16	13,071	-	13,071	103,709,561	-	240,929	-	240,929	(1,308,120)	(0)	(1,308,120)
May-16	(9,909)	-	(9,909)	103,699,653	-	240,932	-	240,932	(1,549,052)	(0)	(1,549,052)
Jun-16	11,326	-	11,326	103,710,979	-	240,934	-	240,934	(1,789,986)	(0)	(1,789,986)
Jul-16	(44,262)	-	(44,262)	103,666,717	-	240,896	-	240,896	(2,030,881)	(0)	(2,030,881)
Aug-16	4,493	-	4,493	103,671,209	-	240,849	-	240,849	(2,271,731)	(0)	(2,271,731)
Sep-16	-	-	-	103,671,209	-	240,855	-	240,855	(2,512,585)	(0)	(2,512,585)
Oct-16	3,962,373	-	3,962,373	107,633,582	-	245,457	-	245,457	(2,758,043)	(0)	(2,758,043)
Nov-16	114,351,365	-	114,351,365	221,984,947	-	382,894	-	382,894	(3,140,937)	(0)	(3,140,937)
Dec-16	921,773	-	921,773	222,906,721	-	516,798	-	516,798	(3,657,735)	(0)	(3,657,735)
Jan-17	596,904	-	596,904	223,503,624	-	518,563	-	518,563	(4,176,298)	(0)	(4,176,298)
Feb-17	25,519	-	25,519	223,529,143	-	519,286	-	519,286	(4,695,583)	(0)	(4,695,583)
Mar-17	(356,501)	-	(356,501)	223,172,642	-	518,901	-	518,901	(5,214,484)	(0)	(5,214,485)
Apr-17	18,450	-	18,450	223,191,092	-	518,508	-	518,508	(5,732,993)	(0)	(5,732,993)
May-17	43,448	-	43,448	223,234,540	-	518,580	-	518,580	(6,251,573)	(0)	(6,251,573)
Jun-17	87,072	-	87,072	223,321,612	-	518,732	-	518,732	(6,770,305)	(0)	(6,770,305)
Jul-17	(38,428)	-	(38,428)	223,283,184	-	518,788	-	518,788	(7,289,093)	(0)	(7,289,094)
Aug-17	6,854	-	6,854	223,290,039	-	518,752	-	518,752	(7,807,845)	(0)	(7,807,845)
Sep-17	(41,608)	-	(41,608)	223,248,431	-	518,711	-	518,711	(8,326,557)	(0)	(8,326,557)
Oct-17	4,625	-	4,625	223,253,055	-	518,668	-	518,668	(8,845,225)	(0)	(8,845,225)
Nov-17	(131,314)	-	(131,314)	223,121,742	-	518,521	-	518,521	(9,363,746)	(0)	(9,363,746)
Dec-17	885	-	885	223,122,627	-	518,370	-	518,370	(9,882,116)	(0)	(9,882,116)
Jan-18	15,474	-	15,474	223,138,101	-	518,389	-	518,389	(10,400,505)	(0)	(10,400,505)
Feb-18	8,759	-	8,759	223,146,860	-	518,417	-	518,417	(10,918,922)	(0)	(10,918,922)
Mar-18	-	-	-	223,146,860	-	518,427	-	518,427	(11,437,349)	(0)	(11,437,349)
Apr-18	-	-	-	223,146,860	-	518,427	-	518,427	(11,955,776)	(0)	(11,955,776)
May-18	-	-	-	223,146,860	-	518,427	-	518,427	(12,474,203)	(0)	(12,474,203)
Jun-18	-	-	-	223,146,860	-	518,427	-	518,427	(12,992,630)	(0)	(12,992,630)
	223,146,860	-	223,146,860			12,992,630	0	12,992,630	(12,992,630)	(0)	(12,992,630)
			Ref 8.9								Ref 8.9

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL	FACTOR	FACTOR %	WASHINGTON	REF#
			COMPANY			ALLOCATED	
	302	RES	786,542	CAGW	22.500%	176,972	8.10.7
	303	RES	5,323	CA	Situs	-	8.10.7
	303	RES	9,449	WA	Situs	9,449	8.10.7
	303	RES	3,493,491	CAGE	0.000%	-	8.10.7
	303	RES	1,494,272	CAGW	22.500%	336,212	8.10.7
	303	RES	10,375,426	CN	7.010%	727,324	8.10.7
	303	RES	8,815	ID	Situs	-	8.10.7
	303	RES	489,171	JBG	22.500%	110,064	8.10.7
	303	RES	(11,292)	OR	Situs	-	8.10.7
	303	RES	-	SG	8.196%	-	8.10.7
	303	RES	2,410,108	SO	6.853%	165,170	8.10.7
	303	RES	38,863	UT	Situs	-	8.10.7
	303	RES	166,213	WY-ALL	Situs	-	8.10.7
	310	RES	124,610	CAGE	0.000%	-	8.10.7
	311	RES	7,244,412	CAGE	0.000%	-	8.10.7
	311	RES	255,561	CAGW	22.500%	57,501	8.10.7
	311	RES	383,755	JBG	22.500%	86,345	8.10.7
	312	RES	31,123,854	CAGE	0.000%	-	8.10.7
	312	RES	382,651	CAGW	22.500%	86,097	8.10.7
	312	RES	10,419,333	JBG	22.500%	2,344,353	8.10.7
	314	RES	9,264,839	CAGE	0.000%	-	8.10.7
	314	RES	76,662	CAGW	22.500%	17,249	8.10.7
	314	RES	(386,999)	JBG	22.500%	(87,075)	8.10.7
	315	RES	442,925	CAGE	0.000%	-	8.10.7
	315	RES	11,796	CAGW	22.500%	2,654	8.10.7
	315	RES	544,952	JBG	22.500%	122,614	8.10.7
	316	RES	306,331	CAGE	0.000%	-	8.10.7
	316	RES	5,319	CAGW	22.500%	1,197	8.10.7
	316	RES	291,843	JBG	22.500%	65,665	8.10.7
	330	RES	332,455	CAGW	22.500%	74,802	8.10.7
	331	RES	248,441	CAGE	0.000%	-	8.10.7
	331	RES	3,140,888	CAGW	22.500%	706,701	8.10.7
	332	RES	1,328,617	CAGE	0.000%	-	8.10.7
	332	RES	1,962,931	CAGW	22.500%	441,660	8.10.7
	333	RES	292,427	CAGE	0.000%	-	8.10.7
	333	RES	265,955	CAGW	22.500%	59,840	8.10.7
	334	RES	885,380	CAGE	0.000%	-	8.10.7
	334	RES	434,790	CAGW	22.500%	97,828	8.10.7
	335	RES	2,261	CAGW	22.500%	509	8.10.7
	336	RES	(12,485)	CAGE	0.000%	-	8.10.7
	336	RES	350,757	CAGW	22.500%	78,920	8.10.7
			<u>88,990,639</u>			<u>5,682,049</u>	

Description of Adjustment

This adjustment walks forward June 2018 Average-of-Monthly-Average electric plant in-service balances to End-of-Period levels as of June 30, 2018.

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL		WASHINGTON		REF#
			COMPANY	FACTOR	FACTOR %	ALLOCATED	
	341	RES	87,377	CAGE	0.000%	-	8.10.7
	341	RES	143,533	CAGW	22.500%	32,295	8.10.8
	342	RES	241	CAGE	0.000%	-	8.10.8
	343	RES	636,301	CAGE	0.000%	-	8.10.8
	343	RES	1,351,428	CAGW	22.500%	304,072	8.10.8
	344	RES	305,747	CAGE	0.000%	-	8.10.8
	344	RES	2,465	CAGW	22.500%	555	8.10.8
	345	RES	71,332	CAGE	0.000%	-	8.10.8
	345	RES	(99,021)	CAGW	22.500%	(22,280)	8.10.8
	346	RES	1,791	CAGE	0.000%	-	8.10.8
	346	RES	16,787	CAGW	22.500%	3,777	8.10.8
	350	RES	6,105,463	CAGE	0.000%	-	8.10.8
	350	RES	373,458	CAGW	22.500%	84,028	8.10.8
	352	RES	2,975,705	CAGE	0.000%	-	8.10.8
	352	RES	9,954,791	CAGW	22.500%	2,239,831	8.10.8
	352	RES	(6,147)	JBG	22.500%	(1,383)	8.10.8
	353	RES	22,343,824	CAGE	0.000%	-	8.10.8
	353	RES	40,523,996	CAGW	22.500%	9,117,910	8.10.8
	353	RES	54,735	JBG	22.500%	12,315	8.10.8
	354	RES	716,900	CAGE	0.000%	-	8.10.8
	354	RES	1,108,827	CAGW	22.500%	249,486	8.10.8
	355	RES	6,101,144	CAGE	0.000%	-	8.10.8
	355	RES	3,374,636	CAGW	22.500%	759,294	8.10.8
	355	RES	(116)	JBG	22.500%	(26)	8.10.8
	355	RES	9,339	SG	8.196%	765	8.10.8
	356	RES	8,622,914	CAGE	0.000%	-	8.10.8
	356	RES	3,206,592	CAGW	22.500%	721,484	8.10.8
	356	RES	(1,133)	JBG	22.500%	(255)	8.10.8
	360	RES	25,763	ID	Situs	-	8.10.8
	360	RES	69,314	OR	Situs	-	8.10.8
	360	RES	(706,685)	UT	Situs	-	8.10.8
	360	RES	166,388	WY-ALL	Situs	-	8.10.8
	361	RES	919	CA	Situs	-	8.10.8
	361	RES	520,027	ID	Situs	-	8.10.8
	361	RES	281,617	OR	Situs	-	8.10.8
	361	RES	1,376,805	UT	Situs	-	8.10.9
	361	RES	299,401	WA	Situs	299,401	8.10.9
	361	RES	27,391	WY-ALL	Situs	-	8.10.9
			<u>110,043,850</u>			<u>13,801,269</u>	

Description of Adjustment

This adjustment walks forward June 2018 Average-of-Monthly-Average electric plant in-service balances to End-of-Period levels as of June 30, 2018.

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL	FACTOR	FACTOR %	WASHINGTON	REF#
			COMPANY			ALLOCATED	
	361	RES	-	WY-ALL	Situs	-	8.10.9
	362	RES	54,338	CA	Situs	-	8.10.9
	362	RES	2,590,065	ID	Situs	-	8.10.9
	362	RES	2,615,272	OR	Situs	-	8.10.9
	362	RES	4,782,838	UT	Situs	-	8.10.9
	362	RES	3,968,403	WA	Situs	3,968,403	8.10.9
	362	RES	1,418,358	WY-ALL	Situs	-	8.10.9
	362	RES	6,158	WY-ALL	Situs	-	8.10.9
	364	RES	425,631	CA	Situs	-	8.10.9
	364	RES	1,862,105	ID	Situs	-	8.10.9
	364	RES	4,487,146	OR	Situs	-	8.10.9
	364	RES	6,582,331	UT	Situs	-	8.10.9
	364	RES	1,392,840	WA	Situs	1,392,840	8.10.9
	364	RES	1,501,019	WY-ALL	Situs	-	8.10.9
	364	RES	330,771	WY-ALL	Situs	-	8.10.9
	365	RES	139,464	CA	Situs	-	8.10.9
	365	RES	353,156	ID	Situs	-	8.10.9
	365	RES	3,222,273	OR	Situs	-	8.10.9
	365	RES	3,594,009	UT	Situs	-	8.10.9
	365	RES	1,513,385	WA	Situs	1,513,385	8.10.9
	365	RES	1,063,528	WY-ALL	Situs	-	8.10.9
	365	RES	28,481	WY-ALL	Situs	-	8.10.9
	366	RES	63,500	CA	Situs	-	8.10.9
	366	RES	190,112	ID	Situs	-	8.10.9
	366	RES	1,123,190	OR	Situs	-	8.10.9
	366	RES	4,079,521	UT	Situs	-	8.10.9
	366	RES	263,215	WA	Situs	263,215	8.10.9
	366	RES	693,109	WY-ALL	Situs	-	8.10.9
	366	RES	100,370	WY-ALL	Situs	-	8.10.9
	367	RES	143,902	CA	Situs	-	8.10.9
	367	RES	442,348	ID	Situs	-	8.10.9
	367	RES	2,763,020	OR	Situs	-	8.10.9
	367	RES	10,334,607	UT	Situs	-	8.10.9
	367	RES	622,176	WA	Situs	622,176	8.10.9
	367	RES	771,012	WY-ALL	Situs	-	8.10.9
	367	RES	150,631	WY-ALL	Situs	-	8.10.9
	368	RES	521,479	CA	Situs	-	8.10.9
	368	RES	815,098	ID	Situs	-	8.10.9
	368	RES	4,906,714	OR	Situs	-	8.10.9
	368	RES	9,511,414	UT	Situs	-	8.10.9
	368	RES	1,248,445	WA	Situs	1,248,445	8.10.9
	368	RES	1,272,040	WY-ALL	Situs	-	8.10.9
	368	RES	118,131	WY-ALL	Situs	-	8.10.9
			<u>82,065,605</u>			<u>9,008,464</u>	

Description of Adjustment

This adjustment walks forward June 2018 Average-of-Monthly-Average electric plant in-service balances to End-of-Period levels as of June 30, 2018.

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL	FACTOR	FACTOR %	WASHINGTON	REF#
			COMPANY			ALLOCATED	
	369	RES	382,994	CA	Situs	-	8.10.9
	369	RES	946,744	ID	Situs	-	8.10.9
	369	RES	6,288,389	OR	Situs	-	8.10.9
	369	RES	9,666,967	UT	Situs	-	8.10.9
	369	RES	1,180,180	WA	Situs	1,180,180	8.10.9
	369	RES	713,299	WY-ALL	Situs	-	8.10.9
	369	RES	402,724	WY-ALL	Situs	-	8.10.9
	370	RES	286,230	CA	Situs	-	8.10.10
	370	RES	301,804	ID	Situs	-	8.10.10
	370	RES	7,230,275	OR	Situs	-	8.10.10
	370	RES	2,218,417	UT	Situs	-	8.10.10
	370	RES	214,965	WA	Situs	214,965	8.10.10
	370	RES	121,995	WY-ALL	Situs	-	8.10.10
	370	RES	26,866	WY-ALL	Situs	-	8.10.10
	371	RES	(32)	CA	Situs	-	8.10.10
	371	RES	25	ID	Situs	-	8.10.10
	371	RES	4,640	OR	Situs	-	8.10.10
	371	RES	(15,466)	UT	Situs	-	8.10.10
	371	RES	606	WA	Situs	606	8.10.10
	371	RES	2,218	WY-ALL	Situs	-	8.10.10
	373	RES	2,258	CA	Situs	-	8.10.10
	373	RES	8,999	ID	Situs	-	8.10.10
	373	RES	124,586	OR	Situs	-	8.10.10
	373	RES	66,254	UT	Situs	-	8.10.10
	373	RES	122,018	WA	Situs	122,018	8.10.10
	373	RES	23,831	WY-ALL	Situs	-	8.10.10
	373	RES	5,778	WY-ALL	Situs	-	8.10.10
	389	RES	(2,025)	ID	Situs	-	8.10.10
	389	RES	(290)	UT	Situs	-	8.10.10
	389	RES	69,058	WY-ALL	Situs	-	8.10.10
	390	RES	2,441	CA	Situs	-	8.10.10
	390	RES	1,830	CAEE	0.000%	-	8.10.10
	390	RES	13,249	CAGE	0.000%	-	8.10.10
	390	RES	(64,681)	CAGW	22.500%	(14,553)	8.10.10
	390	RES	163	CN	7.010%	11	8.10.10
	390	RES	115,128	ID	Situs	-	8.10.10
	390	RES	298,406	OR	Situs	-	8.10.10
	390	RES	746,437	SO	6.853%	51,155	8.10.10
	390	RES	401,496	UT	Situs	-	8.10.10
	390	RES	32,671	WA	Situs	32,671	8.10.10
	390	RES	1,134,490	WY-ALL	Situs	-	8.10.10
	391	RES	(8,843)	CA	Situs	-	8.10.10
	391	RES	(28,683)	CAEE	0.000%	-	8.10.10
	391	RES	(289,316)	CAGE	0.000%	-	8.10.10
	391	RES	94,988	CAGW	22.500%	21,372	8.10.10
	391	RES	(273,458)	CN	7.010%	(19,170)	8.10.10
			<u>32,570,625</u>			<u>1,589,255</u>	

Description of Adjustment

This adjustment walks forward June 2018 Average-of-Monthly-Average electric plant in-service balances to End-of-Period levels as of June 30, 2018.

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL	FACTOR	FACTOR %	WASHINGTON	REF#
			COMPANY			ALLOCATED	
	391	RES	(10,559)	ID	Situs	-	8.10.10
	391	RES	(97,706)	JBG	22.500%	(21,984)	8.10.10
	391	RES	(198,210)	OR	Situs	-	8.10.10
	391	RES	2,922,028	SO	6.853%	200,253	8.10.10
	391	RES	(328,937)	UT	Situs	-	8.10.11
	391	RES	(6,387)	WA	Situs	(6,387)	8.10.11
	391	RES	152,314	WY-ALL	Situs	-	8.10.11
	392	RES	(2,279)	CA	Situs	-	8.10.11
	392	RES	0	CAEE	0.000%	-	8.10.11
	392	RES	(310,190)	CAGE	0.000%	-	8.10.11
	392	RES	276,345	CAGW	22.500%	62,178	8.10.11
	392	RES	388,299	ID	Situs	-	8.10.11
	392	RES	156,301	JBG	22.500%	35,168	8.10.11
	392	RES	584,972	OR	Situs	-	8.10.11
	392	RES	(227,175)	SO	6.853%	(15,569)	8.10.11
	392	RES	1,394,299	UT	Situs	-	8.10.11
	392	RES	182,783	WA	Situs	182,783	8.10.11
	392	RES	165,741	WY-ALL	Situs	-	8.10.11
	392	RES	12,526	WY-ALL	Situs	-	8.10.11
	393	RES	1,589	CA	Situs	-	8.10.11
	393	RES	(94,661)	CAGE	0.000%	-	8.10.11
	393	RES	834	CAGW	22.500%	188	8.10.11
	393	RES	(5,245)	ID	Situs	-	8.10.11
	393	RES	(27,907)	JBG	22.500%	(6,279)	8.10.11
	393	RES	1,148	OR	Situs	-	8.10.11
	393	RES	26,096	SO	6.853%	1,788	8.10.11
	393	RES	(308,889)	UT	Situs	-	8.10.11
	393	RES	(26,497)	WA	Situs	(26,497)	8.10.11
	393	RES	(12,900)	WY-ALL	Situs	-	8.10.11
	394	RES	(8,383)	CA	Situs	-	8.10.11
	394	RES	(15,402)	CAEE	0.000%	-	8.10.11
	394	RES	101,116	CAGE	0.000%	-	8.10.11
	394	RES	(24,151)	CAGW	22.500%	(5,434)	8.10.11
	394	RES	23,953	ID	Situs	-	8.10.11
	394	RES	56,776	JBG	22.500%	12,775	8.10.11
	394	RES	(209,152)	OR	Situs	-	8.10.11
	394	RES	(401,168)	SO	6.853%	(27,493)	8.10.11
	394	RES	(804,099)	UT	Situs	-	8.10.11
	394	RES	(32,425)	WA	Situs	(32,425)	8.10.11
	394	RES	(12,808)	WY-ALL	Situs	-	8.10.11
	395	RES	3,332	CA	Situs	-	8.10.11
	395	RES	49,485	CAEE	0.000%	-	8.10.11
	395	RES	(72,895)	CAGE	0.000%	-	8.10.11
			<u>3,261,912</u>			<u>353,065</u>	

Description of Adjustment

This adjustment walks forward June 2018 Average-of-Monthly-Average electric plant in-service balances to End-of-Period levels as of June 30, 2018.

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL	FACTOR	FACTOR %	WASHINGTON	REF#
			COMPANY			ALLOCATED	
	395	RES	24,842	CAGW	22.500%	5,589	8.10.11
	395	RES	(7,873)	ID	Situs	-	8.10.11
	395	RES	3,954	JBG	22.500%	890	8.10.11
	395	RES	(60,506)	OR	Situs	-	8.10.11
	395	RES	(152,065)	SO	6.853%	(10,421)	8.10.11
	395	RES	719,034	UT	Situs	-	8.10.11
	395	RES	(60,454)	WA	Situs	(60,454)	8.10.11
	395	RES	140,215	WY-ALL	Situs	-	8.10.11
	395	RES	(30,545)	WY-ALL	Situs	-	8.10.11
	396	RES	140,627	CA	Situs	-	8.10.11
	396	RES	963,240	CAGE	0.000%	-	8.10.12
	396	RES	464,626	CAGW	22.500%	104,541	8.10.12
	396	RES	887,993	ID	Situs	-	8.10.12
	396	RES	244,422	JBG	22.500%	54,995	8.10.12
	396	RES	715,104	OR	Situs	-	8.10.12
	396	RES	(506,403)	SO	6.853%	(34,705)	8.10.12
	396	RES	1,488,927	UT	Situs	-	8.10.12
	396	RES	240,204	WA	Situs	240,204	8.10.12
	396	RES	244,131	WY-ALL	Situs	-	8.10.12
	396	RES	182,456	WY-ALL	Situs	-	8.10.12
	397	RES	28,308	CA	Situs	-	8.10.12
	397	RES	1,420,834	CAGE	0.000%	-	8.10.12
	397	RES	1,603,566	CAGW	22.500%	360,803	8.10.12
	397	RES	121,363	CN	7.010%	8,508	8.10.12
	397	RES	112,500	ID	Situs	-	8.10.12
	397	RES	60,635	JBG	22.500%	13,643	8.10.12
	397	RES	1,655,944	OR	Situs	-	8.10.12
	397	RES	863,695	SO	6.853%	59,191	8.10.12
	397	RES	826,795	UT	Situs	-	8.10.12
	397	RES	214,762	WA	Situs	214,762	8.10.12
	397	RES	320,280	WY-ALL	Situs	-	8.10.12
	397	RES	134,268	WY-ALL	Situs	-	8.10.12
	398	RES	10,322	CAGE	0.000%	-	8.10.12
	398	RES	7,028	CAGW	22.500%	1,581	8.10.12
	398	RES	(79,725)	CN	7.010%	(5,589)	8.10.12
	398	RES	204	ID	Situs	-	8.10.12
	398	RES	15,461	JBG	22.500%	3,479	8.10.12
	398	RES	(2,142)	OR	Situs	-	8.10.12
	398	RES	(114,619)	SO	6.853%	(7,855)	8.10.12
	398	RES	111,410	UT	Situs	-	8.10.12
	398	RES	(1,143)	WA	Situs	(1,143)	8.10.12
	398	RES	(13,140)	WY-ALL	Situs	-	8.10.12
	DP	RES	(42,250)	CA	Situs	-	8.10.12
			<u>12,896,285</u>			<u>948,019</u>	

Description of Adjustment

This adjustment walks forward June 2018 Average-of-Monthly-Average electric plant in-service balances to End-of-Period levels as of June 30, 2018.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
	DP	RES	(2,879,465)	ID	Situs	-	8.10.12
	DP	RES	1,823,557	OR	Situs	-	8.10.12
	DP	RES	(397,438)	UT	Situs	-	8.10.12
	DP	RES	735,565	WA	Situs	735,565	8.10.12
	DP	RES	(491,764)	WY-ALL	Situs	-	8.10.12
	GP	RES	3,358,689	SO	6.853%	230,178	8.10.12
	OP	RES	-	SG	8.196%	-	8.10.13
	SP	RES	447,714	CAGE	0.000%	-	8.10.13
	SP	RES	-	CAGW	22.500%	-	8.10.13
	SP	RES	7,189,368	SG	8.196%	589,243	8.10.13
	TP	RES	1,172,546	CAGE	0.000%	-	8.10.13
	TP	RES	<u>(40,459,352)</u>	CAGW	22.500%	<u>(9,103,365)</u>	8.10.13
			<u>(29,500,580)</u>			<u>(7,548,378)</u>	
Adjustment Summary:							
			88,990,639			5,682,049	8.10
			110,043,850			13,801,269	8.10.1
			82,065,605			9,008,464	8.10.2
			32,570,625			1,589,255	8.10.3
			3,261,912			353,065	8.10.4
			12,896,285			948,019	8.10.5
			<u>(29,500,580)</u>			<u>(7,548,378)</u>	8.10.6
Total Adjustment			<u>300,328,337</u>			<u>23,833,743</u>	

Description of Adjustment

This adjustment walks forward June 2018 Average-of-Monthly-Average electric plant in-service balances to End-of-Period levels as of June 30, 2018.

PacifiCorp
Washington Results of Operations - June 2018
End-of-Period Plant Balances

Indicator	Account	Factor	Jun-18 AMA	Jun-18 EOP	Adjustment	Reference
302CAGE	302	CAGE	14,386,245	14,386,245	-	Ref. 8.10
302CAGW	302	CAGW	180,638,927	181,425,469	786,542	Ref. 8.10
302IDU	302	IDU	1,000,000	1,000,000	-	Ref. 8.10
302UT	302	UT	(32,081,215)	(32,081,215)	-	Ref. 8.10
303CA	303	CA	475,844	481,167	5,323	Ref. 8.10
303CAEE	303	CAEE	14,653	14,653	-	Ref. 8.10
303CAGE	303	CAGE	80,702,464	84,195,955	3,493,491	Ref. 8.10
303CAGW	303	CAGW	75,461,800	76,956,072	1,494,272	Ref. 8.10
303CN	303	CN	153,021,489	163,396,915	10,375,426	Ref. 8.10
303IDU	303	IDU	3,362,330	3,371,145	8,815	Ref. 8.10
303JBG	303	JBG	1,640,349	2,129,520	489,171	Ref. 8.10
303OR	303	OR	4,615,361	4,604,069	(11,292)	Ref. 8.10
303SG	303	SG	1,600,187	1,600,187	-	Ref. 8.10
303SO	303	SO	376,687,774	379,097,882	2,410,108	Ref. 8.10
303UT	303	UT	4,266,496	4,305,358	38,863	Ref. 8.10
303WA	303	WA	2,026,914	2,036,363	9,449	Ref. 8.10
303WYP	303	WYP	1,274,611	1,440,824	166,213	Ref. 8.10
310CAGE	310	CAGE	89,882,888	90,007,497	124,610	Ref. 8.10
310CAGW	310	CAGW	1,788,644	1,788,644	-	Ref. 8.10
310JBG	310	JBG	1,193,761	1,193,761	-	Ref. 8.10
311CAGE	311	CAGE	813,551,703	820,796,115	7,244,412	Ref. 8.10
311CAGW	311	CAGW	62,651,691	62,907,252	255,561	Ref. 8.10
311JBG	311	JBG	146,995,142	147,378,897	383,755	Ref. 8.10
312CAGE	312	CAGE	3,493,387,700	3,524,511,554	31,123,854	Ref. 8.10
312CAGW	312	CAGW	121,896,426	122,279,077	382,651	Ref. 8.10
312JBG	312	JBG	977,523,829	987,943,162	10,419,333	Ref. 8.10
314CAGE	314	CAGE	740,664,822	749,929,661	9,264,839	Ref. 8.10
314CAGW	314	CAGW	39,009,279	39,085,942	76,662	Ref. 8.10
314JBG	314	JBG	205,562,089	205,175,090	(386,999)	Ref. 8.10
315CAGE	315	CAGE	418,001,492	418,444,416	442,925	Ref. 8.10
315CAGW	315	CAGW	9,297,180	9,308,976	11,796	Ref. 8.10
315JBG	315	JBG	60,174,404	60,719,356	544,952	Ref. 8.10
316CAGE	316	CAGE	26,602,474	26,908,804	306,331	Ref. 8.10
316CAGW	316	CAGW	409,928	415,247	5,319	Ref. 8.10
316JBG	316	JBG	4,866,601	5,158,444	291,843	Ref. 8.10
330CAGE	330	CAGE	6,553,227	6,553,227	-	Ref. 8.10
330CAGW	330	CAGW	29,412,070	29,744,525	332,455	Ref. 8.10
331CAGE	331	CAGE	16,296,483	16,544,924	248,441	Ref. 8.10
331CAGW	331	CAGW	255,536,465	258,677,353	3,140,888	Ref. 8.10
332CAGE	332	CAGE	98,909,449	100,238,066	1,328,617	Ref. 8.10
332CAGW	332	CAGW	403,396,950	405,359,881	1,962,931	Ref. 8.10
333CAGE	333	CAGE	44,106,185	44,398,612	292,427	Ref. 8.10
333CAGW	333	CAGW	88,119,404	88,385,359	265,955	Ref. 8.10
334CAGE	334	CAGE	13,444,484	14,329,864	885,380	Ref. 8.10
334CAGW	334	CAGW	68,371,387	68,806,176	434,790	Ref. 8.10
335CAGE	335	CAGE	175,579	175,579	-	Ref. 8.10
335CAGW	335	CAGW	2,187,996	2,190,257	2,261	Ref. 8.10
336CAGE	336	CAGE	2,215,250	2,202,765	(12,485)	Ref. 8.10
336CAGW	336	CAGW	21,213,164	21,563,921	350,757	Ref. 8.10
340CAGE	340	CAGE	40,830,447	40,830,447	-	Ref. 8.10
340CAGW	340	CAGW	4,572,772	4,572,772	-	Ref. 8.10

PacifiCorp
Washington Results of Operations - June 2018
End-of-Period Plant Balances

Indicator	Account	Factor	Jun-18 AMA	Jun-18 EOP	Adjustment	Reference
340OR	340	OR	74,986	74,986	-	Ref. 8.10
341CAGE	341	CAGE	169,788,602	169,875,979	87,377	Ref. 8.10.1
341CAGW	341	CAGW	57,854,151	57,997,684	143,533	Ref. 8.10.1
342CAGE	342	CAGE	14,565,315	14,565,556	241	Ref. 8.10.1
342CAGW	342	CAGW	1,622,667	1,622,667	-	Ref. 8.10.1
343CAGE	343	CAGE	1,943,517,695	1,944,153,996	636,301	Ref. 8.10.1
343CAGW	343	CAGW	976,491,440	977,842,868	1,351,428	Ref. 8.10.1
344CAGE	344	CAGE	340,496,892	340,802,639	305,747	Ref. 8.10.1
344CAGW	344	CAGW	134,489,201	134,491,666	2,465	Ref. 8.10.1
345CAGE	345	CAGE	238,674,961	238,746,293	71,332	Ref. 8.10.1
345CAGW	345	CAGW	88,416,945	88,317,924	(99,021)	Ref. 8.10.1
346CAGE	346	CAGE	11,835,835	11,837,626	1,791	Ref. 8.10.1
346CAGW	346	CAGW	4,054,742	4,071,529	16,787	Ref. 8.10.1
350CAGE	350	CAGE	225,127,568	231,233,030	6,105,463	Ref. 8.10.1
350CAGW	350	CAGW	35,968,802	36,342,260	373,458	Ref. 8.10.1
350JBG	350	JBG	2,309,451	2,309,451	-	Ref. 8.10.1
350SG	350	SG	100,388	100,388	-	Ref. 8.10.1
352CAGE	352	CAGE	192,128,720	195,104,426	2,975,705	Ref. 8.10.1
352CAGW	352	CAGW	58,555,336	68,510,128	9,954,791	Ref. 8.10.1
352JBG	352	JBG	1,677,653	1,671,506	(6,147)	Ref. 8.10.1
352SG	352	SG	3,167	3,167	-	Ref. 8.10.1
353CAGE	353	CAGE	1,490,125,543	1,512,469,366	22,343,824	Ref. 8.10.1
353CAGW	353	CAGW	534,592,442	575,116,438	40,523,996	Ref. 8.10.1
353JBG	353	JBG	39,859,421	39,914,156	54,735	Ref. 8.10.1
353SG	353	SG	952,147	952,147	-	Ref. 8.10.1
354CAGE	354	CAGE	1,088,852,685	1,089,569,585	716,900	Ref. 8.10.1
354CAGW	354	CAGW	167,006,737	168,115,564	1,108,827	Ref. 8.10.1
354JBG	354	JBG	21,750,536	21,750,536	-	Ref. 8.10.1
354SG	354	SG	123,630	123,630	-	Ref. 8.10.1
355CAGE	355	CAGE	661,278,173	667,379,318	6,101,144	Ref. 8.10.1
355CAGW	355	CAGW	268,668,354	272,042,990	3,374,636	Ref. 8.10.1
355JBG	355	JBG	691,332	691,216	(116)	Ref. 8.10.1
355SG	355	SG	697,880	707,219	9,339	Ref. 8.10.1
356CAGE	356	CAGE	898,719,170	907,342,084	8,622,914	Ref. 8.10.1
356CAGW	356	CAGW	302,778,377	305,984,969	3,206,592	Ref. 8.10.1
356JBG	356	JBG	13,944,917	13,943,784	(1,133)	Ref. 8.10.1
356SG	356	SG	1,509,970	1,509,970	-	Ref. 8.10.1
357CAGE	357	CAGE	3,346,256	3,346,256	-	Ref. 8.10.1
357CAGW	357	CAGW	173,137	173,137	-	Ref. 8.10.1
358CAGE	358	CAGE	7,728,792	7,728,792	-	Ref. 8.10.1
358CAGW	358	CAGW	306,562	306,562	-	Ref. 8.10.1
359CAGE	359	CAGE	4,861,159	4,861,159	-	Ref. 8.10.1
359CAGW	359	CAGW	7,055,229	7,055,229	-	Ref. 8.10.1
359JBG	359	JBG	4,929	4,929	-	Ref. 8.10.1
359SG	359	SG	15,883	15,883	-	Ref. 8.10.1
360CA	360	CA	1,816,829	1,816,829	-	Ref. 8.10.1
360IDU	360	IDU	1,790,340	1,816,103	25,763	Ref. 8.10.1
360OR	360	OR	14,019,556	14,088,870	69,314	Ref. 8.10.1
360UT	360	UT	37,872,560	37,165,875	(706,685)	Ref. 8.10.1
360WA	360	WA	1,859,464	1,859,464	-	Ref. 8.10.1
360WYP	360	WYP	2,737,174	2,842,265	105,091	Ref. 8.10.1

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360WYU	360	WYU	4,004,200	4,065,498	61,297	Ref. 8.10.1
361CA	361	CA	5,147,897	5,148,816	919	Ref. 8.10.1
361IDU	361	IDU	2,401,034	2,921,061	520,027	Ref. 8.10.1
361OR	361	OR	30,913,384	31,195,002	281,617	Ref. 8.10.1
361UT	361	UT	55,087,287	56,464,092	1,376,805	Ref. 8.10.1
361WA	361	WA	4,530,545	4,829,946	299,401	Ref. 8.10.1
361WYP	361	WYP	12,173,266	12,200,658	27,391	Ref. 8.10.1
361WYU	361	WYU	4,811,675	4,811,675	-	Ref. 8.10.2
362CA	362	CA	28,920,536	28,974,875	54,338	Ref. 8.10.2
362IDU	362	IDU	31,820,605	34,410,670	2,590,065	Ref. 8.10.2
362OR	362	OR	248,980,833	251,596,104	2,615,272	Ref. 8.10.2
362UT	362	UT	471,516,938	476,299,775	4,782,838	Ref. 8.10.2
362WA	362	WA	66,954,672	70,923,075	3,968,403	Ref. 8.10.2
362WYP	362	WYP	116,604,949	118,023,306	1,418,358	Ref. 8.10.2
362WYU	362	WYU	18,417,901	18,424,059	6,158	Ref. 8.10.2
364CA	364	CA	65,654,737	66,080,368	425,631	Ref. 8.10.2
364IDU	364	IDU	88,229,888	90,091,993	1,862,105	Ref. 8.10.2
364OR	364	OR	379,628,582	384,115,728	4,487,146	Ref. 8.10.2
364UT	364	UT	380,407,355	386,989,686	6,582,331	Ref. 8.10.2
364WA	364	WA	106,240,087	107,632,927	1,392,840	Ref. 8.10.2
364WYP	364	WYP	128,678,973	130,179,992	1,501,019	Ref. 8.10.2
364WYU	364	WYU	27,231,746	27,562,516	330,771	Ref. 8.10.2
365CA	365	CA	35,595,855	35,735,320	139,464	Ref. 8.10.2
365IDU	365	IDU	38,390,252	38,743,408	353,156	Ref. 8.10.2
365OR	365	OR	262,588,504	265,810,777	3,222,273	Ref. 8.10.2
365UT	365	UT	235,008,192	238,602,201	3,594,009	Ref. 8.10.2
365WA	365	WA	70,700,611	72,213,996	1,513,385	Ref. 8.10.2
365WYP	365	WYP	96,765,054	97,828,582	1,063,528	Ref. 8.10.2
365WYU	365	WYU	13,895,474	13,923,955	28,481	Ref. 8.10.2
366CA	366	CA	17,653,841	17,717,341	63,500	Ref. 8.10.2
366IDU	366	IDU	9,853,791	10,043,902	190,112	Ref. 8.10.2
366OR	366	OR	94,349,514	95,472,704	1,123,190	Ref. 8.10.2
366UT	366	UT	200,731,075	204,810,596	4,079,521	Ref. 8.10.2
366WA	366	WA	18,228,243	18,491,459	263,215	Ref. 8.10.2
366WYP	366	WYP	22,839,014	23,532,124	693,109	Ref. 8.10.2
366WYU	366	WYU	4,891,360	4,991,730	100,370	Ref. 8.10.2
367CA	367	CA	19,724,612	19,868,513	143,902	Ref. 8.10.2
367IDU	367	IDU	27,709,577	28,151,924	442,348	Ref. 8.10.2
367OR	367	OR	181,818,556	184,581,576	2,763,020	Ref. 8.10.2
367UT	367	UT	541,512,566	551,847,173	10,334,607	Ref. 8.10.2
367WA	367	WA	27,625,070	28,247,246	622,176	Ref. 8.10.2
367WYP	367	WYP	43,962,277	44,733,289	771,012	Ref. 8.10.2
367WYU	367	WYU	18,204,577	18,355,208	150,631	Ref. 8.10.2
368CA	368	CA	53,498,013	54,019,493	521,479	Ref. 8.10.2
368IDU	368	IDU	81,535,842	82,350,940	815,098	Ref. 8.10.2
368OR	368	OR	445,007,710	449,914,424	4,906,714	Ref. 8.10.2
368UT	368	UT	527,406,451	536,917,866	9,511,414	Ref. 8.10.2
368WA	368	WA	111,782,986	113,031,431	1,248,445	Ref. 8.10.2
368WYP	368	WYP	106,094,235	107,366,275	1,272,040	Ref. 8.10.2
368WYU	368	WYU	15,239,995	15,358,126	118,131	Ref. 8.10.2
369CA	369	CA	26,204,169	26,587,162	382,994	Ref. 8.10.3

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369IDU	369	IDU	40,536,488	41,483,232	946,744	Ref. 8.10.3
369OR	369	OR	279,363,834	285,652,223	6,288,389	Ref. 8.10.3
369UT	369	UT	304,827,461	314,494,428	9,666,967	Ref. 8.10.3
369WA	369	WA	63,051,722	64,231,902	1,180,180	Ref. 8.10.3
369WYP	369	WYP	50,136,517	50,849,817	713,299	Ref. 8.10.3
369WYU	369	WYU	14,287,968	14,690,692	402,724	Ref. 8.10.3
370CA	370	CA	4,202,638	4,488,868	286,230	Ref. 8.10.3
370IDU	370	IDU	15,548,170	15,849,974	301,804	Ref. 8.10.3
370OR	370	OR	69,837,673	77,067,948	7,230,275	Ref. 8.10.3
370UT	370	UT	87,075,293	89,293,710	2,218,417	Ref. 8.10.3
370WA	370	WA	12,690,752	12,905,717	214,965	Ref. 8.10.3
370WYP	370	WYP	13,144,873	13,266,868	121,995	Ref. 8.10.3
370WYU	370	WYU	2,344,603	2,371,469	26,866	Ref. 8.10.3
371CA	371	CA	276,775	276,743	(32)	Ref. 8.10.3
371IDU	371	IDU	169,389	169,414	25	Ref. 8.10.3
371OR	371	OR	2,624,718	2,629,358	4,640	Ref. 8.10.3
371UT	371	UT	4,262,365	4,246,899	(15,466)	Ref. 8.10.3
371WA	371	WA	506,364	506,970	606	Ref. 8.10.3
371WYP	371	WYP	815,773	817,991	2,218	Ref. 8.10.3
371WYU	371	WYU	155,045	155,045	-	Ref. 8.10.3
373CA	373	CA	762,527	764,786	2,258	Ref. 8.10.3
373IDU	373	IDU	723,048	732,047	8,999	Ref. 8.10.3
373OR	373	OR	23,731,688	23,856,274	124,586	Ref. 8.10.3
373UT	373	UT	22,021,579	22,087,833	66,254	Ref. 8.10.3
373WA	373	WA	4,585,223	4,707,241	122,018	Ref. 8.10.3
373WYP	373	WYP	8,450,612	8,474,443	23,831	Ref. 8.10.3
373WYU	373	WYU	2,255,679	2,261,457	5,778	Ref. 8.10.3
389CA	389	CA	635,804	635,804	-	Ref. 8.10.3
389CAGE	389	CAGE	1,560	1,560	-	Ref. 8.10.3
389CN	389	CN	1,128,506	1,128,506	-	Ref. 8.10.3
389IDU	389	IDU	195,925	193,901	(2,025)	Ref. 8.10.3
389OR	389	OR	4,604,376	4,604,376	-	Ref. 8.10.3
389SO	389	SO	7,516,302	7,516,302	-	Ref. 8.10.3
389UT	389	UT	4,231,191	4,230,901	(290)	Ref. 8.10.3
389WA	389	WA	1,098,826	1,098,826	-	Ref. 8.10.3
389WYP	389	WYP	1,534,491	1,603,549	69,058	Ref. 8.10.3
389WYU	389	WYU	677,198	677,198	-	Ref. 8.10.3
390CA	390	CA	3,745,609	3,748,050	2,441	Ref. 8.10.3
390CAEE	390	CAEE	1,012,184	1,014,014	1,830	Ref. 8.10.3
390CAGE	390	CAGE	4,243,014	4,256,263	13,249	Ref. 8.10.3
390CAGW	390	CAGW	3,395,296	3,330,615	(64,681)	Ref. 8.10.3
390CN	390	CN	8,139,481	8,139,644	163	Ref. 8.10.3
390IDU	390	IDU	11,316,109	11,431,237	115,128	Ref. 8.10.3
390JBG	390	JBG	22,429	22,429	-	Ref. 8.10.3
390OR	390	OR	39,487,621	39,786,027	298,406	Ref. 8.10.3
390SO	390	SO	96,217,267	96,963,704	746,437	Ref. 8.10.3
390UT	390	UT	43,965,953	44,367,449	401,496	Ref. 8.10.3
390WA	390	WA	13,846,613	13,879,284	32,671	Ref. 8.10.3
390WYP	390	WYP	13,105,854	14,222,926	1,117,071	Ref. 8.10.3
390WYU	390	WYU	3,807,499	3,824,918	17,419	Ref. 8.10.3
391CA	391	CA	240,438	231,596	(8,843)	Ref. 8.10.3

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391CAEE	391	CAEE	72,576	43,893	(28,683)	Ref. 8.10.3
391CAGE	391	CAGE	2,068,910	1,779,594	(289,316)	Ref. 8.10.3
391CAGW	391	CAGW	496,293	591,281	94,988	Ref. 8.10.3
391CN	391	CN	5,816,461	5,543,003	(273,458)	Ref. 8.10.3
391IDU	391	IDU	506,060	495,501	(10,559)	Ref. 8.10.4
391JBE	391	JBE	-	-	-	Ref. 8.10.4
391JBG	391	JBG	268,384	170,677	(97,706)	Ref. 8.10.4
391OR	391	OR	3,126,724	2,928,514	(198,210)	Ref. 8.10.4
391SO	391	SO	58,304,531	61,226,559	2,922,028	Ref. 8.10.4
391UT	391	UT	1,769,981	1,441,044	(328,937)	Ref. 8.10.4
391WA	391	WA	382,417	376,030	(6,387)	Ref. 8.10.4
391WYP	391	WYP	2,320,219	2,477,674	157,455	Ref. 8.10.4
391WYU	391	WYU	93,340	88,198	(5,142)	Ref. 8.10.4
392CA	392	CA	2,112,877	2,110,599	(2,279)	Ref. 8.10.4
392CAEE	392	CAEE	541,386	541,386	-	Ref. 8.10.4
392CAGE	392	CAGE	14,051,342	13,741,152	(310,190)	Ref. 8.10.4
392CAGW	392	CAGW	5,451,750	5,728,095	276,345	Ref. 8.10.4
392IDU	392	IDU	6,505,246	6,893,545	388,299	Ref. 8.10.4
392JBG	392	JBG	2,350,877	2,507,178	156,301	Ref. 8.10.4
392OR	392	OR	25,418,920	26,003,892	584,972	Ref. 8.10.4
392SO	392	SO	9,328,127	9,100,952	(227,175)	Ref. 8.10.4
392UT	392	UT	34,347,296	35,741,595	1,394,299	Ref. 8.10.4
392WA	392	WA	5,187,395	5,370,179	182,783	Ref. 8.10.4
392WYP	392	WYP	9,198,485	9,364,226	165,741	Ref. 8.10.4
392WYU	392	WYU	1,865,607	1,878,134	12,526	Ref. 8.10.4
393CA	393	CA	206,752	208,341	1,589	Ref. 8.10.4
393CAGE	393	CAGE	4,419,983	4,325,322	(94,661)	Ref. 8.10.4
393CAGW	393	CAGW	747,012	747,845	834	Ref. 8.10.4
393IDU	393	IDU	500,229	494,983	(5,245)	Ref. 8.10.4
393JBG	393	JBG	721,380	693,473	(27,907)	Ref. 8.10.4
393OR	393	OR	2,878,054	2,879,201	1,148	Ref. 8.10.4
393SO	393	SO	228,989	255,085	26,096	Ref. 8.10.4
393UT	393	UT	3,449,022	3,140,133	(308,889)	Ref. 8.10.4
393WA	393	WA	762,114	735,616	(26,497)	Ref. 8.10.4
393WYP	393	WYP	915,222	902,322	(12,900)	Ref. 8.10.4
393WYU	393	WYU	19,815	19,815	-	Ref. 8.10.4
394CA	394	CA	757,498	749,115	(8,383)	Ref. 8.10.4
394CAEE	394	CAEE	124,446	109,044	(15,402)	Ref. 8.10.4
394CAGE	394	CAGE	18,396,127	18,497,244	101,116	Ref. 8.10.4
394CAGW	394	CAGW	2,810,410	2,786,260	(24,151)	Ref. 8.10.4
394IDU	394	IDU	2,052,990	2,076,943	23,953	Ref. 8.10.4
394JBG	394	JBG	2,890,877	2,947,652	56,776	Ref. 8.10.4
394OR	394	OR	10,462,829	10,253,677	(209,152)	Ref. 8.10.4
394SO	394	SO	3,387,645	2,986,478	(401,168)	Ref. 8.10.4
394UT	394	UT	14,096,100	13,292,001	(804,099)	Ref. 8.10.4
394WA	394	WA	2,815,458	2,783,034	(32,425)	Ref. 8.10.4
394WYP	394	WYP	3,665,621	3,664,983	(638)	Ref. 8.10.4
394WYU	394	WYU	417,208	405,038	(12,170)	Ref. 8.10.4
395CA	395	CA	291,931	295,263	3,332	Ref. 8.10.4
395CAEE	395	CAEE	1,148,490	1,197,975	49,485	Ref. 8.10.4
395CAGE	395	CAGE	4,688,470	4,615,575	(72,895)	Ref. 8.10.4

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395CAGW	395	CAGW	1,315,008	1,339,850	24,842	Ref. 8.10.5
395IDU	395	IDU	1,350,070	1,342,196	(7,873)	Ref. 8.10.5
395JBG	395	JBG	252,630	256,584	3,954	Ref. 8.10.5
395OR	395	OR	7,227,554	7,167,048	(60,506)	Ref. 8.10.5
395SO	395	SO	4,803,897	4,651,833	(152,065)	Ref. 8.10.5
395UT	395	UT	7,170,915	7,889,949	719,034	Ref. 8.10.5
395WA	395	WA	1,347,432	1,286,977	(60,454)	Ref. 8.10.5
395WYP	395	WYP	2,347,997	2,488,212	140,215	Ref. 8.10.5
395WYU	395	WYU	205,242	174,697	(30,545)	Ref. 8.10.5
396CA	396	CA	4,439,278	4,579,904	140,627	Ref. 8.10.5
396CAEE	396	CAEE	403,876	403,876	-	Ref. 8.10.5
396CAGE	396	CAGE	31,420,853	32,384,093	963,240	Ref. 8.10.5
396CAGW	396	CAGW	2,837,283	3,301,909	464,626	Ref. 8.10.5
396IDU	396	IDU	9,193,630	10,081,623	887,993	Ref. 8.10.5
396JBG	396	JBG	9,827,970	10,072,392	244,422	Ref. 8.10.5
396OR	396	OR	37,564,194	38,279,298	715,104	Ref. 8.10.5
396SO	396	SO	5,203,617	4,697,214	(506,403)	Ref. 8.10.5
396UT	396	UT	48,272,841	49,761,767	1,488,927	Ref. 8.10.5
396WA	396	WA	8,480,166	8,720,370	240,204	Ref. 8.10.5
396WYP	396	WYP	15,740,375	15,984,507	244,131	Ref. 8.10.5
396WYU	396	WYU	3,629,480	3,811,936	182,456	Ref. 8.10.5
397CA	397	CA	5,891,486	5,919,795	28,308	Ref. 8.10.5
397CAEE	397	CAEE	341,558	341,558	-	Ref. 8.10.5
397CAGE	397	CAGE	117,834,911	119,255,745	1,420,834	Ref. 8.10.5
397CAGW	397	CAGW	49,313,656	50,917,222	1,603,566	Ref. 8.10.5
397CN	397	CN	3,727,172	3,848,535	121,363	Ref. 8.10.5
397IDU	397	IDU	11,136,322	11,248,822	112,500	Ref. 8.10.5
397JBG	397	JBG	4,731,675	4,792,309	60,635	Ref. 8.10.5
397OR	397	OR	66,309,133	67,965,077	1,655,944	Ref. 8.10.5
397SG	397	SG	138,684	138,684	-	Ref. 8.10.5
397SO	397	SO	88,235,402	89,099,097	863,695	Ref. 8.10.5
397UT	397	UT	61,382,207	62,209,002	826,795	Ref. 8.10.5
397WA	397	WA	13,494,724	13,709,486	214,762	Ref. 8.10.5
397WYP	397	WYP	24,648,790	24,969,071	320,280	Ref. 8.10.5
397WYU	397	WYU	5,929,489	6,063,757	134,268	Ref. 8.10.5
398CA	398	CA	49,761	49,761	-	Ref. 8.10.5
398CAEE	398	CAEE	4,527	4,527	-	Ref. 8.10.5
398CAGE	398	CAGE	2,015,930	2,026,252	10,322	Ref. 8.10.5
398CAGW	398	CAGW	396,726	403,754	7,028	Ref. 8.10.5
398CN	398	CN	153,133	73,408	(79,725)	Ref. 8.10.5
398IDU	398	IDU	85,536	85,740	204	Ref. 8.10.5
398JBG	398	JBG	142,507	157,968	15,461	Ref. 8.10.5
398OR	398	OR	1,114,388	1,112,246	(2,142)	Ref. 8.10.5
398SO	398	SO	2,533,314	2,418,695	(114,619)	Ref. 8.10.5
398UT	398	UT	1,099,434	1,210,844	111,410	Ref. 8.10.5
398WA	398	WA	185,010	183,867	(1,143)	Ref. 8.10.5
398WYP	398	WYP	193,263	180,123	(13,140)	Ref. 8.10.5
398WYU	398	WYU	15,788	15,788	-	Ref. 8.10.5
399CAEE	399	CAEE	1,854,828	1,854,828	-	Ref. 8.10.5
DPCA	DP	CA	2,129,740	2,087,489	(42,250)	Ref. 8.10.5
DPIDU	DP	IDU	4,973,362	2,093,897	(2,879,465)	Ref. 8.10.6

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DPOR	DP	OR	16,779,648	18,603,205	1,823,557	Ref. 8.10.6
DPSNPD	DP	SNPD	-	-	-	Ref. 8.10.6
DPUT	DP	UT	24,964,652	24,567,214	(397,438)	Ref. 8.10.6
DPWA	DP	WA	8,661,516	9,397,082	735,565	Ref. 8.10.6
DPWYU	DP	WYU	4,211,220	3,719,456	(491,764)	Ref. 8.10.6
GPCAGE	GP	CAGE	164,298	164,298	-	Ref. 8.10.6
GPCAGW	GP	CAGW	-	-	-	Ref. 8.10.6
GPSG	GP	SG	(164,298)	(164,298)	-	Ref. 8.10.6
GPSO	GP	SO	12,331,436	15,690,125	3,358,689	Ref. 8.10.6
IPSO	IP	SO	-	-	-	Ref. 8.10.6
OPCAGE	OP	CAGE	-	-	-	Ref. 8.10.6
OPCAGW	OP	CAGW	(553,173)	(553,173)	-	Ref. 8.10.6
OPSG	OP	SG	-	-	-	Ref. 8.10.6
SPCAGE	SP	CAGE	(10,836,049)	(10,388,335)	447,714	Ref. 8.10.6
SPCAGW	SP	CAGW	553,173	553,173	-	Ref. 8.10.6
SPSG	SP	SG	42,390,351	49,579,718	7,189,368	Ref. 8.10.6
TPCAEE	TP	CAEE	-	-	-	Ref. 8.10.6
TPCAGE	TP	CAGE	67,579,372	68,751,917	1,172,546	Ref. 8.10.6
TPCAGW	TP	CAGW	54,838,115	14,378,763	(40,459,352)	Ref. 8.10.6
TPSG	TP	SG	(8,978,582)	(8,978,582)	-	Ref. 8.10.6
TPSO	TP	SO	-	-	-	Ref. 8.10.6
			<u>27,330,000,449</u>	<u>27,630,328,786</u>	<u>300,328,337</u>	

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Add Back Assets Exchanged to Idaho Power							
	352	RES	7,213	CAGE	0.000%	-	
	353	RES	7,625,294	CAGE	0.000%	-	
	355	RES	1,217,320	CAGE	0.000%	-	
	356	RES	1,457,038	CAGE	0.000%	-	
	352	RES	91,008	CAGW	22.500%	20,477	
	353	RES	6,067,277	CAGW	22.500%	1,365,139	
	397	RES	42,594	CAGW	22.500%	9,584	
	398	RES	219	CAGW	22.500%	49	
	354	RES	1,388,562	CAGE	0.000%	-	
	362	RES	12,030	ID	Situs	-	
	397	RES	80,122	CAGE	0.000%	-	
	353	RES	366,555	JBG	22.500%	82,475	
	397	RES	41,363	JBG	22.500%	9,307	
	354	RES	7,603,314	JBG	22.500%	1,710,748	
	355	RES	283,511	JBG	22.500%	63,790	
	356	RES	5,480,989	JBG	22.500%	1,233,224	
	356	RES	15,775,462	CAGW	22.500%	3,549,483	
	354	RES	22,236,628	CAGW	22.500%	5,003,247	
	355	RES	3,932,955	CAGW	22.500%	884,916	
			<u>73,709,455</u>			<u>13,932,438</u>	8.11.1
Add Back Reserves on Assets Exchanged							
	108TP	RES	(3,081,558)	CAGE	0.000%	-	
	108TP	RES	(22,476,342)	CAGW	22.500%	(5,057,183)	
	108GP	RES	(49,263)	CAGW	22.500%	(11,084)	
	108GP	RES	(119,648)	CAGE	0.000%	-	
	108TP	RES	(7,562,007)	JBG	22.500%	(1,701,453)	
	108GP	RES	(55,169)	JBG	22.500%	(12,413)	
	108362	RES	(4,345)	ID	Situs	-	
			<u>(33,348,332)</u>			<u>(6,782,133)</u>	8.11.1
Net Adjustment to Rate Base			<u>40,361,122</u>			<u>7,150,305</u>	
Adjustment to Expense							
Add Back Depreciation Expense on Assets Exchanged							
	403TP	RES	147,868	CAGE	0.000%	-	
	403TP	RES	612,634	CAGW	22.500%	137,843	
	403GP	RES	7,830	CAGW	22.500%	1,762	
	403GP	RES	15,975	CAGE	0.000%	-	
	403TP	RES	168,550	JBG	22.500%	37,924	
	403GP	RES	5,602	JBG	22.500%	1,260	
	403362	RES	154	ID	Situs	-	
			<u>958,613</u>			<u>178,789</u>	8.11.2
Adjustment to Tax							
	Deferred Income Tax Expense	41110	RES	(26,153)	CAGW	22.500%	(5,884)
	Deferred Income Tax Expense	41110	RES	(12,112)	JBG	22.500%	(2,725)
	Deferred Income Tax Expense	41110	RES	32,330	SG	8.196%	2,650
	Accum. Def. Income Tax Balance	282	RES	(1,839,261)	CAGE	0.000%	-
	Accum. Def. Income Tax Balance	282	RES	(5,315,342)	CAGW	22.500%	(1,195,953)
	Accum. Def. Income Tax Balance	282	RES	(1,837,643)	JBG	22.500%	(413,470)
	Accum. Def. Income Tax Balance	282	RES	(2,773)	ID	Situs	-
	Accum. Def. Income Tax Balance	282	RES	(32,330)	SG	8.196%	(2,650)
			<u>(9,033,284)</u>			<u>(1,618,033)</u>	
Description of Adjustment							
Consistent with Order 12 in Docket No. UE-152253, this adjustment reverses the impact of the Idaho Asset Exchange transaction from Washington's rate base by adding back the calculated Jun-18 end-of-period net book value of assets exchanged to Idaho Power in the transaction. Assets received from Idaho Power in the transaction are excluded from Washington's unadjusted rate base. This adjustment also adds back depreciation expense on exchanged assets year-to-date for calendar year 2018.							

Location Description	FERC Account	WCA Factor	Sum of Gross Plant Jun-18	Sum of Accum. Deprec. Jun-18
Antelope Substation	352	CAGE	5,946	(3,239)
	353	CAGE	580,441	(224,646)
Antelope-Scoville 138 kV Line	355	CAGE	182	107
	356	CAGE	12,355	(1,169)
Big Grassy (Sandune) 161/69 kV Sub	353	CAGE	1,224,428	(272,556)
Bridger-Goshen Loop-Threemile Knoll 345kV	354	CAGE	176,470	(25,889)
	356	CAGE	204,311	(31,550)
Burns Reactive Station 500kV	352	CAGW	8,832	(3,833)
	353	CAGW	3,465,548	(1,219,689)
	397	CAGW	1,408	(2,012)
	398	CAGW	219	(780)
Goshen - Antelope 161 kV Line	355	CAGE	667,466	(118,510)
	356	CAGE	117,169	(45,572)
Goshen - Kinport 345 kV Line	354	CAGE	230,876	(142,074)
	356	CAGE	284,083	(148,471)
Goshen Substation and Maint Shop	352	CAGE	1,178	(574)
	353	CAGE	1,973,161	(433,195)
	362	IDU	12,030	(4,345)
	397	CAGE	8,184	(16,493)
Goshen-Anaconda 161 kV Line (Leased)	355	CAGE	437,135	(71,615)
	356	CAGE	51,223	(8,265)
Hemingway Substation(Joint Owned)	352	CAGW	81,644	(8,144)
	353	CAGW	1,892,039	(224,727)
	397	CAGW	40,695	(44,869)
Hurricane 230 & 69kV Sub	353	CAGW	75,447	(30,747)
Jefferson 161/69 kV Substation	353	CAGE	339,061	(139,452)
Jim Bridger Substation, 230 kV Non-Shared	353	JBG	366,555	(62,981)
	397	JBG	41,363	(55,169)
Jim Bridger-Populus #1 345kV ID	354	JBG	1,553,031	(800,326)
	355	JBG	1,150	(120)
	356	JBG	947,868	(543,939)
Jim Bridger-Populus #1 345kV WY	354	JBG	2,289,356	(1,360,499)
	355	JBG	145,861	(27,329)
	356	JBG	1,711,938	(1,013,844)
Jim Bridger-Populus #2 345kV ID	354	JBG	1,642,325	(855,997)
	356	JBG	1,099,549	(599,235)
Jim Bridger-Populus #2 345kV WY	354	JBG	2,118,603	(1,266,322)
	355	JBG	136,500	(13,047)
	356	JBG	1,721,634	(1,018,370)
Mid-Point-Malin 500 kV	354	CAGW	7,304,137	(3,753,416)
	356	CAGW	4,517,297	(2,335,397)
Mid-Point-Malin 500kV Ln80	354	CAGW	13,454,351	(7,026,122)
	355	CAGW	173,196	(62,472)
	356	CAGW	8,807,410	(4,590,182)
Populus Substation(Non-Shared)	353	CAGE	1,220,971	(144,891)
Populus-Borah #1 Id 345kV	354	CAGW	762,381	(445,144)
	355	CAGW	23,808	(2,474)
	356	CAGW	627,463	(371,306)
Populus-Kinport Id 345kV	354	CAGE	981,216	(520,521)
	355	CAGE	39,108	(4,064)
	356	CAGE	765,197	(395,615)
Summer Lake Switchyard (BPA) 500kV	353	CAGW	106,332	(27,091)
	397	CAGW	491	(1,602)
Threemile Knoll Substation	353	CAGE	2,287,233	(320,700)
	397	CAGE	71,937	(103,155)
Walla Walla 230kV Substation	352	CAGW	532	(311)
	353	CAGW	527,911	(198,051)
Walla Walla-Hells Canyon 230kV	355	CAGW	201,277	(97,503)
	356	CAGW	95,323	(56,500)
Walla Walla-Hells Cyn 230kV	354	CAGW	715,758	(117,886)
	355	CAGW	3,534,674	(1,056,412)
	356	CAGW	1,727,969	(848,936)
Wheelon - American Falls 138 kV Line - Idaho	352	CAGE	89	(61)
	355	CAGE	73,429	(21,563)
	356	CAGE	22,701	(7,472)
Grand Total			73,709,455	(33,348,332)

Location Description	FERC Account	WCA Factor	Gross EPIS	Depr Exp.
			Jun-18	Jun-17 to Jun-18
Antelope Substation	352	CAGE	5,946	58
	353	CAGE	580,441	5,725
Antelope-Scoville 138 kV Line	355	CAGE	182	3
	356	CAGE	12,355	187
Big Grassy (Sandune) 161/69 kV Sub	353	CAGE	1,224,428	14,454
Bridger-Goshen Loop-Threemile Knoll 345kV	354	CAGE	176,470	2,584
	356	CAGE	204,311	3,111
Burns Reactive Station 500kV	352	CAGW	8,832	94
	353	CAGW	3,465,548	34,760
	397	CAGW	1,408	263
	398	CAGW	219	26
Goshen - Antelope 161 kV Line	355	CAGE	667,466	9,382
	356	CAGE	117,169	1,509
Goshen - Kinport 345 kV Line	354	CAGE	230,876	2,820
	356	CAGE	284,083	3,475
Goshen Substation and Maint Shop	352	CAGE	1,178	12
	353	CAGE	1,973,161	24,141
	362	IDU	12,030	154
	397	CAGE	8,184	2,202
Goshen-Anaconda 161 kV Line (Leased)	355	CAGE	437,135	6,246
	356	CAGE	51,223	777
Hemingway Substation(Joint Owned)	352	CAGW	81,644	1,007
	353	CAGW	1,892,039	25,709
	397	CAGW	40,695	7,333
Hurricane 230 & 69kV Sub	353	CAGW	75,447	700
Jefferson 161/69 kV Substation	353	CAGE	339,061	3,302
Jim Bridger Substation, 230 kV Non-Shared	353	JBG	366,555	4,588
	397	JBG	41,363	5,602
Jim Bridger-Populus #1 345kV ID	354	JBG	1,553,031	19,741
	355	JBG	1,150	17
	356	JBG	947,868	11,265
Jim Bridger-Populus #1 345kV WY	354	JBG	2,289,356	28,211
	355	JBG	145,861	2,048
	356	JBG	1,711,938	20,120
Jim Bridger-Populus #2 345kV ID	354	JBG	1,642,325	20,835
	356	JBG	1,099,549	13,400
Jim Bridger-Populus #2 345kV WY	354	JBG	2,118,603	26,090
	355	JBG	136,500	1,999
	356	JBG	1,721,634	20,236
Mid-Point-Malin 500 kV	354	CAGW	7,304,137	96,772
	356	CAGW	4,517,297	57,293
Mid-Point-Malin 500kV Ln80	354	CAGW	13,454,351	177,974
	355	CAGW	173,196	2,222
	356	CAGW	8,807,410	111,503
Populus Substation(Non-Shared)	353	CAGE	1,220,971	16,594
Populus-Borah #1 Id 345kV	354	CAGW	762,381	9,461
	355	CAGW	23,808	348
	356	CAGW	627,463	7,376
Populus-Kinport Id 345kV	354	CAGE	981,216	12,405
	355	CAGE	39,108	571
	356	CAGE	765,197	9,559
Summer Lake Switchyard (BPA) 500kV	353	CAGW	106,332	1,189
	397	CAGW	491	209
Threemile Knoll Substation	353	CAGE	2,287,233	29,675
	397	CAGE	71,937	13,773
Walla Walla 230kV Substation	352	CAGW	532	5
	353	CAGW	527,911	5,086
Walla Walla-Hells Canyon 230kV	355	CAGW	201,277	2,239
	356	CAGW	95,323	1,085
Walla Walla-Hells Cyn 230kV	354	CAGW	715,758	10,457
	355	CAGW	3,534,674	46,022
	356	CAGW	1,727,969	21,333
Wheelon - American Falls 138 kV Line - Idaho	352	CAGE	89	1
	355	CAGE	73,429	975
	356	CAGE	22,701	302
Grand Total			73,709,455	958,613

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10. ALLOCATION FACTORS

PacifiCorp
Washington Results of Operations - June 2018
Historical Factors

PacifiCorp
Washington Results of Operations - June 2018

DESCRIPTION	West Control Area	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO-UPL	WY-UP&L	WYOMING-PPL	WYOMING	FERC	OTHER	NON-UTILITY	Ref #
	FACTOR												
Situs	S	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
System Generation	SG	1.5130%	25.5647%	8.1960%	43.5655%	6.0213%	2.5230%	12.5828%	15.1058%	0.0337%	0.0000%	0.0000%	10.7
System Capacity	SC	1.5253%	25.9895%	8.3892%	43.7043%	5.8588%	2.3941%	12.1048%	14.4989%	0.0341%	0.0000%	0.0000%	10.7
System Energy	SE	1.4760%	24.2902%	7.6164%	43.1494%	6.5089%	2.9098%	14.0167%	16.9265%	0.0326%	0.0000%	0.0000%	10.9
Control Area Energy - West	CAEW	4.4216%	72.7629%	22.8155%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.9
Control Area Energy - East	CAEE	0.0000%	0.0000%	0.0000%	64.7720%	9.7706%	4.3680%	21.0405%	25.4085%	0.0489%	0.0000%	0.0000%	10.9
System Overhead	SO	1.9693%	24.1295%	6.8532%	45.9484%	6.2892%	2.4901%	12.2943%	14.7844%	0.0260%	0.0000%	0.0000%	10.11
Gross Plant-System	GPS	1.9693%	24.1295%	6.8532%	45.9484%	6.2892%	2.4901%	12.2943%	14.7844%	0.0260%	0.0000%	0.0000%	10.11
System Net Plant	SNP	1.6866%	21.7312%	6.2463%	48.5531%	6.4706%	2.5634%	12.7088%	15.2722%	0.0277%	0.0124%	0.0000%	10.11
Division Net Plant Distributor	SNPD	3.1979%	25.9922%	6.4774%	48.5855%	5.0233%	1.8703%	8.8534%	10.7237%	0.0000%	0.0000%	0.0000%	10.11
Control Area Generation - West	CAGW	4.2668%	73.2332%	22.5000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.10
Control Area Generation - East	CAGE	0.0000%	0.0000%	0.0000%	67.4178%	9.4903%	3.8280%	19.2124%	23.0403%	0.0515%	0.0000%	0.0000%	10.10
Jim Bridger Generator	JBG	4.2668%	73.2332%	22.5000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.12
Jim Bridger Energy	JBE	4.4216%	72.7629%	22.8155%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.12
Wheeling Revenue - Generator	WRG	0.9087%	15.5959%	4.7916%	53.0604%	7.4692%	3.0128%	15.1209%	18.1336%	0.0405%	0.0000%	0.0000%	10.12
Wheeling Revenue - Energy	WRE	0.9416%	15.4957%	4.8588%	50.9780%	7.6898%	3.4378%	16.5597%	19.9975%	0.0385%	0.0000%	0.0000%	10.12
Customer - System	CN	2.4260%	31.3594%	7.0101%	47.5205%	4.1543%	0.8341%	6.6956%	7.5297%	0.0000%	0.0000%	0.0000%	10.12
CIAC	CIAC	3.1979%	25.9922%	6.4774%	48.5855%	5.0233%	1.8703%	8.8534%	10.7237%	0.0000%	0.0000%	0.0000%	10.12
Bad Debt Expense	BADDEBT	4.4884%	37.3776%	14.5775%	31.2116%	6.2330%	0.0020%	6.1099%	6.1119%	0.0000%	0.0000%	0.0000%	10.13
Accumulated Investment Tax Credit 198	ITC84	3.2870%	70.9760%	14.1800%	0.0000%	0.0000%	0.0000%	10.9460%	10.9460%	0.0000%	0.0000%	0.6110%	Fixed
Accumulated Investment Tax Credit 198	ITC85	5.4200%	67.6900%	13.3600%	0.0000%	0.0000%	0.0000%	11.6100%	11.6100%	0.0000%	0.0000%	1.9200%	Fixed
Accumulated Investment Tax Credit 198	ITC86	4.7890%	64.6080%	13.1260%	0.0000%	0.0000%	0.0000%	15.5000%	15.5000%	0.0000%	0.0000%	1.9770%	Fixed
Accumulated Investment Tax Credit 198	ITC88	4.2700%	61.2000%	14.9600%	0.0000%	0.0000%	0.0000%	16.7100%	16.7100%	0.0000%	0.0000%	2.8600%	Fixed
Accumulated Investment Tax Credit 198	ITC89	4.8806%	56.3558%	15.2688%	0.0000%	0.0000%	0.0000%	20.6776%	20.6776%	0.0000%	0.0000%	2.8172%	Fixed
Accumulated Investment Tax Credit 199	ITC90	1.5047%	15.9356%	3.9132%	46.9355%	13.9815%	13.5384%	3.8051%	17.3435%	0.0000%	0.0000%	0.3860%	Fixed
Other Electric	OTHER	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	Situs
Non-Utility	NUTIL	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	Situs
System Net Transmission Plan	SNPT	0.9087%	15.5957%	4.7918%	53.0604%	7.4692%	3.0128%	15.1209%	18.1337%	0.0405%	0.0000%	0.0000%	10.12
Trojan Plant Allocator	TROJP	4.2903%	73.1618%	22.5479%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.13
Trojan Decommissioning Allocato	TROJD	4.2944%	73.1491%	22.5564%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.13
DIT Expense	DITEXP	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	2.6509%	12.1179%	14.7688%	0.3225%	0.0000%	5.6810%	10.14
DIT Balance	DITBAL	2.1576%	25.9170%	6.1859%	44.1393%	5.6226%	2.4654%	11.7132%	14.1786%	0.2487%	0.0000%	1.5502%	10.15
Tax Depreciation	TAXDEPR	2.1242%	26.0500%	6.9073%	44.9644%	5.6522%	2.3265%	11.2814%	13.6099%	0.0220%	0.0000%	0.6699%	10.15
SCHMAT Depreciation Expense	SCHMDEXP	2.0409%	23.5198%	6.8678%	45.3848%	6.3389%	2.6994%	13.1200%	15.8195%	0.0283%	0.0000%	0.0000%	10.15

PacifiCorp

Washington Results of Operations - June 2018

CP ALLOCATION FACTOR

75.00% Demand Percentage

25.00% Energy Percentage

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
Jan-18	134.1	2,371.9	852.3	-	1,049.9	3,410.6	480.2	207.9	2.7	8,509.5
Feb-18	146.6	2,468.0	728.7	-	1,009.3	3,205.5	436.5	210.1	2.6	8,207.2
Mar-18	133.4	2,276.2	682.6	-	1,011.1	3,103.0	454.8	205.8	2.7	7,869.6
Apr-18	125.5	2,209.4	600.1	-	979.5	2,942.9	439.2	199.9	2.5	7,498.8
May-18	96.1	1,800.5	619.9	-	961.3	3,600.0	455.9	183.4	2.3	7,719.5
Jun-18	124.8	1,892.4	639.0	-	1,023.5	4,449.1	770.6	198.1	3.6	9,101.0
Jul-17	142.1	2,298.9	813.7	-	1,078.9	4,580.6	637.5	204.8	3.6	9,760.1
Aug-17	150.6	2,347.6	730.9	-	1,117.9	4,710.7	542.2	208.6	3.4	9,811.9
Sep-17	133.7	2,040.5	663.5	-	1,028.1	4,340.2	490.6	188.0	3.6	8,888.1
Oct-17	109.9	1,971.7	669.3	-	973.6	3,004.6	383.9	199.3	2.2	7,314.4
Nov-17	113.4	2,128.2	736.2	-	992.6	3,332.2	402.7	210.7	2.4	7,918.5
Dec-17	131.6	2,467.7	744.7	-	1,011.4	3,501.9	428.7	203.7	2.9	8,492.6
Load Curtailment	-	-	-	-	-	-	-	-	-	-
Total	1,541.9	26,273.1	8,480.8	-	12,236.9	44,181.2	5,922.7	2,420.2	34.4	101,091.3
System Capacity Factor	1.5253%	25.9895%	8.3892%	0.0000%	12.1048%	43.7043%	5.8588%	2.3941%	0.0341%	100.0000%

PacifiCorp

Washington Results of Operations - June 2018

ENERGY ALLOCATION NOTE

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
Jan-18	80,267	1,370,753	457,713	-	722,477	2,190,684	314,061	151,392	1,748	5,289,095
Feb-18	66,179	1,159,673	363,292	-	648,286	1,907,762	254,976	132,135	1,503	4,533,806
Mar-18	72,005	1,216,635	357,112	-	694,245	2,011,669	294,486	147,209	1,567	4,794,929
Apr-18	63,111	1,087,269	321,271	-	641,851	1,883,647	277,899	133,895	1,414	4,410,357
May-18	68,429	1,076,288	297,290	-	658,766	1,994,533	310,371	139,648	1,458	4,546,783
Jun-18	68,221	1,080,287	340,985	-	656,726	2,255,653	405,666	134,335	1,664	4,943,537
Jul-17	86,717	1,243,249	388,090	-	729,192	2,524,250	457,733	145,495	1,856	5,576,583
Aug-17	82,945	1,227,286	370,488	-	730,887	2,444,997	380,264	144,222	1,733	5,382,822
Sep-17	66,641	1,064,094	343,268	-	657,168	2,018,119	287,373	135,695	1,485	4,573,841
Oct-17	61,166	1,106,880	357,232	-	665,497	1,935,172	271,427	142,105	1,392	4,540,871
Nov-17	68,413	1,207,109	401,302	-	676,500	1,938,810	263,157	146,413	1,487	4,703,191
Dec-17	80,237	1,384,253	461,953	-	726,245	2,162,054	294,048	151,392	1,778	5,261,961
Load Curtailment	-	-	-	-	-	-	-	-	-	-
Total	864,332	14,223,776	4,459,998	-	8,207,841	25,267,349	3,811,460	1,703,936	19,085	58,557,776
System Energy Factor	1.4760%	24.2902%	7.6164%	0.0000%	14.0167%	43.1494%	6.5089%	2.9098%	0.0326%	100.0000%
System Generation (75% SC, 25% SE)	1.5130%	25.5647%	8.1960%	0.0000%	12.5828%	43.5655%	6.0213%	2.5230%	0.0337%	100.0000%
Control Area Factors										
Control Area Energy - West	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
CAEW	4.4216%	72.7629%	22.8155%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
Control Area Energy - East										
CAEE	0.0000%	0.0000%	0.0000%	0.0000%	21.0405%	64.7720%	9.7706%	4.3680%	0.0489%	100.0000%

PacifiCorp

Washington Results of Operations - June 2018

COINCIDENT PEAKS (Normalized)

75.00% Demand Percentage

25.00% Energy Percentage

MONTH	CALIFORNIA	OREGON	WASHINGTON	WCA	WYOMING-PPL	UTAH	IDAHO	WYOMING-UPL	FERC	ECA
Total	1,576	27,442	8,374	37,393	12,361	45,383	6,244	2,424	35	66,446
Total Coin. Peak	1,576	27,442	8,374	37,393	12,361	45,383	6,244	2,424	35	66,446
West. Contrl CP Factor	4.2152%	73.3900%	22.3949%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
East. Contrl CP Factor	0.0000%	0.0000%	0.0000%	0.0000%	18.6030%	68.2998%	9.3969%	3.6480%	0.0524%	100.0000%
Control Area Generation Factors										
Control Area Generation - West CAGW	4.2668%	73.2332%	22.5000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Control Area Generation - East CAGE	0.0000%	0.0000%	0.0000%	0.0000%	19.2124%	67.4178%	9.4903%	3.8280%	0.0515%	100.0000%

PacifiCorp
 Washington Results of Operations - June 2018
 JAM INPUT TEMPLATE
 COINCIDENT PEAKS

= equals

			LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment											
			Non-FERC							FERC				
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total		
Jan-18	2	18	123	2,204	728	1,036	3,306	464	206	3	3,303	8,067		
Feb-18	23	8	155	2,608	784	1,032	3,210	433	212	3	3,208	8,436		
Mar-18	6	8	138	2,339	649	1,002	3,082	457	205	3	3,079	7,872		
Apr-18	3	8	123	2,196	584	991	2,914	437	201	2	2,912	7,447		
May-18	24	18	96	1,784	619	965	3,638	443	184	2	3,635	7,727		
Jun-18	27	17	125	1,914	640	1,032	4,653	744	198	4	4,649	9,306		
Jul-17	6	17	142	2,314	812	1,090	4,865	675	205	4	4,861	10,104		
Aug-17	1	17	152	2,548	787	1,098	4,832	538	208	3	4,829	10,163		
Sep-17	5	17	134	2,223	717	1,028	4,631	533	188	4	4,627	9,454		
Oct-17	31	8	109	1,983	638	980	3,001	382	200	2	2,998	7,293		
Nov-17	7	18	112	2,056	666	961	3,256	384	207	2	3,254	7,643		
Dec-17	12	18	127	2,340	728	1,008	3,397	428	203	3	3,394	8,230		
			1,535	26,509	8,353	12,223	44,784	5,919	2,418	34	44,750.02	101,742		

+ plus

			Adjustment for Coincident System Peaks Temperature Adjustment											
			Non-FERC							FERC				
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total		
Jan-18	2	18	12	168	124	13	107	16	1	-	107	442		
Feb-18	23	8	(8)	(140)	(56)	(23)	(2)	3	(2)	-	(2)	(229)		
Mar-18	6	8	(4)	(63)	34	9	24	(2)	1	-	24	(2)		
Apr-18	3	8	3	13	16	(11)	31	2	(1)	-	31	52		
May-18	24	18	0	17	1	(3)	(35)	13	(0)	-	(35)	(8)		
Jun-18	27	17	(0)	(22)	(1)	(8)	(200)	26	(0)	-	(200)	(205)		
Jul-17	6	17	0	(16)	1	(11)	(281)	(38)	(0)	-	(281)	(344)		
Aug-17	1	17	(1)	(200)	(56)	20	(118)	4	1	-	(118)	(351)		
Sep-17	5	17	(1)	(182)	(54)	(0)	(287)	(42)	0	-	(287)	(566)		
Oct-17	31	8	1	(11)	31	(6)	6	2	(1)	-	6	22		
Nov-17	7	18	1	72	70	32	78	19	3	-	78	275		
Dec-17	12	18	5	128	17	4	108	1	0	-	108	262		
			7	(236)	128	14	(569)	4	2	-	(569)	(651)		

= equals

			NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)											
			Non-FERC							FERC				
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total		
Jan-18	2	18	134	2,372	852	1,050	3,413	480	208	3	3,411	8,510		
Feb-18	23	8	147	2,468	729	1,009	3,208	436	210	3	3,205	8,207		
Mar-18	6	8	133	2,276	683	1,011	3,106	455	206	3	3,103	7,870		
Apr-18	3	8	125	2,209	600	979	2,945	439	200	2	2,943	7,499		
May-18	24	18	96	1,801	620	961	3,602	456	183	2	3,600	7,720		
Jun-18	27	17	125	1,892	639	1,023	4,453	771	198	4	4,449	9,101		
Jul-17	6	17	142	2,299	814	1,079	4,584	638	205	4	4,581	9,760		
Aug-17	1	17	151	2,348	731	1,118	4,714	542	209	3	4,711	9,812		
Sep-17	5	17	134	2,041	663	1,028	4,344	491	188	4	4,340	8,888		
Oct-17	31	8	110	1,972	669	974	3,007	384	199	2	3,005	7,314		
Nov-17	7	18	113	2,128	736	993	3,335	403	211	2	3,332	7,919		
Dec-17	12	18	132	2,468	745	1,011	3,505	429	204	3	3,502	8,493		
			1,542	26,273	8,481	12,237	44,216	5,923	2,420	34	44,181	101,091		

SC Factor	1.5253%	25.9895%	8.3892%	12.1048%		5.8588%	2.3941%	0.0341%	43.7043%	100.0000%
SG Factor	1.5130%	25.5647%	8.1960%	12.5828%		6.0213%	2.5230%	0.0337%	43.5655%	100.0000%

PacifiCorp
Washington Results of Operations - June 2018
JAM INPUT TEMPLATE
ENERGY

		METERED LOADS (MWH)										
		Non-FERC							FERC			
Year	Month	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	Net UT	Total	
2018	1	75,613	1,297,220	416,625	716,900	2,131,074	304,232	150,811	1,748	2,129,326	5,092,476	
2018	2	69,394	1,190,430	358,563	657,266	1,882,049	251,275	133,067	1,503	1,880,546	4,542,044	
2018	3	73,387	1,233,456	352,031	694,713	2,001,820	294,938	147,264	1,567	2,000,253	4,797,609	
2018	4	62,320	1,074,682	313,247	641,976	1,881,625	275,124	133,896	1,414	1,880,211	4,382,869	
2018	5	67,754	1,056,338	314,366	657,067	2,017,538	309,974	139,363	1,458	2,016,080	4,562,400	
2018	6	68,259	1,079,224	337,310	658,916	2,353,106	400,420	134,348	1,664	2,351,442	5,031,583	
2017	7	87,153	1,263,887	414,293	736,850	2,698,898	484,042	145,731	1,856	2,697,042	5,830,853	
2017	8	83,453	1,285,598	398,658	724,737	2,554,617	384,840	144,031	1,733	2,552,884	5,575,934	
2017	9	66,905	1,094,516	354,999	662,170	2,075,968	294,357	136,062	1,485	2,074,483	4,684,976	
2017	10	60,978	1,102,513	352,976	666,360	1,917,161	270,886	142,255	1,392	1,915,770	4,513,129	
2017	11	67,484	1,183,408	381,410	668,477	1,905,397	256,857	145,535	1,487	1,903,910	4,608,568	
2017	12	81,756	1,408,496	451,107	728,445	2,155,953	293,158	151,631	1,778	2,154,175	5,270,547	
		864,455	14,269,767	4,445,585	8,213,877	25,575,205	3,820,103	1,703,995	19,085	25,556,120	58,892,987	

- (less)

Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)

		Non-FERC							FERC			
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
2018	1	-	-	-	-	(8,526)	-	-	-	(8,526)	(8,526)	
2018	2	-	-	-	-	-	-	-	-	-	-	
2018	3	-	-	-	-	-	-	-	-	-	-	
2018	4	-	-	-	-	-	-	-	-	-	-	
2018	5	-	-	-	-	-	-	-	-	-	-	
2018	6	-	-	-	-	(5,350)	-	-	-	(5,350)	(5,350)	
2017	7	-	-	-	-	(5,971)	-	-	-	(5,971)	(5,971)	
2017	8	-	-	-	-	(4,513)	-	-	-	(4,513)	(4,513)	
2017	9	-	-	-	-	(3,302)	-	-	-	(3,302)	(3,302)	
2017	10	-	-	-	-	-	-	-	-	-	-	
2017	11	-	-	-	-	-	-	-	-	-	-	
2017	12	-	-	-	-	(8,029)	-	-	-	(8,029)	(8,029)	
		-	-	-	-	(35,693)	-	-	-	(35,693)	(35,693)	

= equals

		LOADS SERVED FROM COMPANY RESOURCES (NPC)										
		Non-FERC							FERC			
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total	
2018	1	75,613	1,297,220	416,625	716,900	2,122,548	304,232	150,811	1,748	2,120,800	5,083,950	
2018	2	69,394	1,190,430	358,563	657,266	1,882,049	251,275	133,067	1,503	1,880,546	4,542,044	
2018	3	73,387	1,233,456	352,031	694,713	2,001,820	294,938	147,264	1,567	2,000,253	4,797,609	
2018	4	62,320	1,074,682	313,247	641,976	1,881,625	275,124	133,896	1,414	1,880,211	4,382,869	
2018	5	67,754	1,056,338	314,366	657,067	2,017,538	309,974	139,363	1,458	2,016,080	4,562,400	
2018	6	68,259	1,079,224	337,310	658,916	2,347,755	400,420	134,348	1,664	2,346,091	5,026,233	
2017	7	87,153	1,263,887	414,293	736,850	2,692,927	484,042	145,731	1,856	2,691,070	5,824,882	
2017	8	83,453	1,285,598	398,658	724,737	2,550,103	384,840	144,031	1,733	2,548,370	5,571,420	
2017	9	66,905	1,094,516	354,999	662,170	2,072,665	294,357	136,062	1,485	2,071,181	4,681,673	
2017	10	60,978	1,102,513	352,976	666,360	1,917,161	270,886	142,255	1,392	1,915,770	4,513,129	
2017	11	67,484	1,183,408	381,410	668,477	1,905,397	256,857	145,535	1,487	1,903,910	4,608,568	
2017	12	81,756	1,408,496	451,107	728,445	2,147,924	293,158	151,631	1,778	2,146,146	5,262,517	
		864,455	14,269,767	4,445,585	8,213,877	25,539,512	3,820,103	1,703,995	19,085	25,520,427	58,857,294	

+ plus

Adjustments for Ancillary Services Contracts including Reserves and Direct Access (Additions to Load)

		Non-FERC							FERC			
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total	
2018	1	-	-	-	-	305	138	-	-	305	443	
2018	2	-	-	-	-	339	319	-	-	339	658	
2018	3	-	-	-	-	105	167	-	-	105	272	
2018	4	-	-	-	-	180	77	-	-	180	257	
2018	5	-	-	-	-	138	48	-	-	138	186	
2018	6	-	-	-	-	402	334	-	-	402	736	
2017	7	-	-	-	-	693	687	-	-	693	1,381	
2017	8	-	-	-	-	309	877	-	-	309	1,186	
2017	9	-	-	-	-	510	1,578	-	-	510	2,088	
2017	10	-	-	-	-	99	307	-	-	99	406	
2017	11	-	-	-	-	31	410	-	-	31	441	
2017	12	-	-	-	-	277	307	-	-	277	584	
		-	-	-	-	3,388	5,250	-	-	3,388	8,638	

PacifiCorp
Washington Results of Operations - June 2018
JAM INPUT TEMPLATE
ENERGY

		= equals									
		NORMALIZED LOADS SERVED FROM COMPANY RESOURCES (NPC) - Prior to Temperature Adjustment									
		Non-FERC							FERC		Total
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2018	1	75,613	1,297,220	416,625	716,900	2,122,853	304,370	150,811	1,748	2,121,105	5,084,393
2018	2	69,394	1,190,430	358,563	657,266	1,882,388	251,594	133,067	1,503	1,880,885	4,542,702
2018	3	73,387	1,233,456	352,031	694,713	2,001,926	295,105	147,264	1,567	2,000,358	4,797,881
2018	4	62,320	1,074,682	313,247	641,976	1,881,805	275,200	133,896	1,414	1,880,391	4,383,126
2018	5	67,754	1,056,338	314,366	657,067	2,017,676	310,022	139,363	1,458	2,016,218	4,562,586
2018	6	68,259	1,079,224	337,310	658,916	2,348,157	400,755	134,348	1,664	2,346,493	5,026,969
2017	7	87,153	1,263,887	414,293	736,850	2,693,620	484,729	145,731	1,856	2,691,764	5,826,263
2017	8	83,453	1,285,598	398,658	724,737	2,550,412	385,717	144,031	1,733	2,548,679	5,572,606
2017	9	66,905	1,094,516	354,999	662,170	2,073,175	295,935	136,062	1,485	2,071,690	4,683,761
2017	10	60,978	1,102,513	352,976	666,360	1,917,260	271,193	142,255	1,392	1,915,869	4,513,536
2017	11	67,484	1,183,408	381,410	668,477	1,905,428	257,267	145,535	1,487	1,903,941	4,609,009
2017	12	81,756	1,408,496	451,107	728,445	2,148,200	293,466	151,631	1,778	2,146,422	5,263,101
		864,455	14,269,767	4,445,585	8,213,877	25,542,900	3,825,353	1,703,995	19,085	25,523,815	58,865,932
		+ plus									
		Temperature Adjustment for Energy									
		Non-FERC							FERC		Total
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2018	1	4,655	73,533	41,088	5,577	69,579	9,690	581		69,579	204,702
2018	2	(3,215)	(30,757)	4,729	(8,980)	26,878	3,382	(932)		26,878	(8,895)
2018	3	(1,382)	(16,820)	5,081	(468)	11,311	(619)	(55)		11,311	(2,952)
2018	4	791	12,587	8,024	(125)	3,255	2,699	(1)		3,255	27,231
2018	5	675	19,950	(17,075)	1,699	(21,685)	349	285		(21,685)	(15,803)
2018	6	(38)	1,062	3,675	(2,190)	(90,840)	4,911	(13)		(90,840)	(83,431)
2017	7	(436)	(20,637)	(26,203)	(7,658)	(167,514)	(26,996)	(235)		(167,514)	(249,680)
2017	8	(508)	(58,312)	(28,170)	6,150	(103,682)	(5,453)	191		(103,682)	(189,784)
2017	9	(264)	(30,422)	(11,731)	(5,002)	(53,572)	(8,562)	(368)		(53,572)	(109,920)
2017	10	188	4,367	4,256	(863)	19,303	234	(150)		19,303	27,335
2017	11	929	23,700	19,893	8,023	34,869	5,890	878		34,869	94,182
2017	12	(1,519)	(24,243)	10,846	(2,200)	15,632	582	(240)		15,632	(1,141)
		(123)	(45,991)	14,413	(6,036)	(256,466)	(13,893)	(59)	-	(256,466)	(308,156)
		= equals									
		NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH)									
		Non-FERC							FERC		Total
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2018	1	80,267	1,370,753	457,713	722,477	2,192,432	314,061	151,392	1,748	2,190,684	5,289,095
2018	2	66,179	1,159,673	363,292	648,286	1,909,265	254,976	132,135	1,503	1,907,762	4,533,806
2018	3	72,005	1,216,635	357,112	694,245	2,013,236	294,486	147,209	1,567	2,011,669	4,794,929
2018	4	63,111	1,087,269	321,271	641,851	1,885,060	277,899	133,895	1,414	1,883,647	4,410,357
2018	5	68,429	1,076,288	297,290	658,766	1,995,991	310,371	139,648	1,458	1,994,533	4,546,783
2018	6	68,221	1,080,287	340,985	656,726	2,257,317	405,666	134,335	1,664	2,255,653	4,943,537
2017	7	86,717	1,243,249	388,090	729,192	2,526,106	457,733	145,495	1,856	2,524,250	5,576,583
2017	8	82,945	1,227,286	370,488	730,887	2,446,730	380,264	144,222	1,733	2,444,997	5,382,822
2017	9	66,641	1,064,094	343,268	657,168	2,019,603	287,373	135,695	1,485	2,018,119	4,573,841
2017	10	61,166	1,106,880	357,232	665,497	1,936,564	271,427	142,105	1,392	1,935,172	4,540,871
2017	11	68,413	1,207,109	401,302	676,500	1,940,297	263,157	146,413	1,487	1,938,810	4,703,191
2017	12	80,237	1,384,253	461,953	726,245	2,163,833	294,048	151,392	1,778	2,162,054	5,261,961
		864,332	14,223,776	4,459,998	8,207,841	25,286,434	3,811,460	1,703,936	19,085	25,267,349	58,557,776
SE Factor		1.4760%	24.2902%	7.6164%	14.0167%		6.5089%	2.9098%	0.0326%	43.1494%	100.0000%
CAEW Factor		4.4216%	72.7629%	22.8155%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAEE Factor		0.0000%	0.0000%	0.0000%	21.0405%		9.7706%	4.3680%	0.0489%	64.7720%	100.0000%

PacifiCorp
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 JAM INPUT TEMPLATE
 WEST CONTROL AREA COINCIDENT PEAKS

= equals													
LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment													
Month	Day	Time	Non-FERC							FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT			
Jan-18	2	18	123	2,204	728	1,055	3,443	465	207	3	3,440	8,225	
Feb-18	23	8	155	2,608	784	1,060	3,348	462	210	3	3,345	8,627	
Mar-18	6	8	138	2,339	649	1,032	3,270	452	208	3	3,267	8,087	
Apr-18	3	8	123	2,196	584	969	2,958	430	201	2	2,955	7,461	
May-18	22	18	106	1,877	616	999	3,629	466	182	2	3,626	7,877	
Jun-18	20	16	114	2,124	697	1,095	4,786	745	199	3	4,783	9,760	
Jul-17	31	18	144	2,467	765	1,092	4,912	818	211	4	4,908	10,410	
Aug-17	2	17	142	2,638	789	1,098	4,949	593	208	3	4,946	10,418	
Sep-17	1	18	132	2,284	730	1,028	4,631	533	188	4	4,627	9,525	
Oct-17	12	8	117	1,997	587	910	2,982	385	194	2	2,980	7,173	
Nov-17	7	8	130	2,214	686	961	3,256	384	207	2	3,254	7,838	
Dec-17	12	8	144	2,541	710	1,008	3,502	428	203	3	3,500	8,537	
			1,567	27,491	8,326	12,307	45,666	6,161	2,418	35	45,631.22	103,937	
+ plus													
Adjustment for Coincident System Peaks Temperature Adjustment													
Month	Day	Time	Non-FERC							FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT			
Jan-18	2	18	12	168	124	12	113	14	1	-	113	444	
Feb-18	23	8	(8)	(140)	(56)	(20)	(3)	(3)	(2)	-	(3)	(232)	
Mar-18	6	8	(4)	(63)	34	17	12	2	2	-	12	(1)	
Apr-18	3	8	3	13	16	1	39	5	0	-	39	78	
May-18	22	18	0	67	(46)	(5)	(73)	21	(0)	-	(73)	(36)	
Jun-18	20	16	0	(8)	34	(13)	(111)	33	(0)	-	(111)	(66)	
Jul-17	31	18	0	69	(39)	(4)	(124)	5	(0)	-	(124)	(93)	
Aug-17	2	17	(2)	(242)	(58)	20	(118)	4	1	-	(118)	(395)	
Sep-17	1	18	(1)	(179)	(57)	(0)	(287)	(42)	0	-	(287)	(566)	
Oct-17	12	8	2	52	6	10	119	23	1	-	119	212	
Nov-17	7	8	1	77	72	32	78	19	3	-	78	283	
Dec-17	12	8	6	139	17	4	108	1	0	-	108	274	
			9	(48)	48	54	(249)	82	6	-	(249)	(98)	
= equals													
NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)													
Month	Day	Time	Non-FERC							FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT			
Jan-18	2	18	134	2,372	852	1,067	3,556	479	209	2.85	3,554	8,669	
Feb-18	23	8	147	2,468	729	1,040	3,344	459	208	3.01	3,341	8,394	
Mar-18	6	8	133	2,276	683	1,049	3,282	454	209	2.61	3,279	8,087	
Apr-18	3	8	125	2,209	600	971	2,997	435	201	2.50	2,994	7,538	
May-18	22	18	107	1,944	571	994	3,555	487	182	2.35	3,553	7,841	
Jun-18	20	16	115	2,116	731	1,082	4,675	778	199	3.49	4,672	9,695	
Jul-17	31	18	144	2,536	726	1,088	4,788	824	211	3.52	4,784	10,317	
Aug-17	2	17	141	2,396	732	1,118	4,831	597	209	3.38	4,827	10,023	
Sep-17	1	18	131	2,105	673	1,028	4,344	491	188	3.56	4,340	8,959	
Oct-17	12	8	119	2,048	594	921	3,101	408	194	2.22	3,099	7,385	
Nov-17	7	8	131	2,291	758	993	3,335	403	211	2.44	3,332	8,121	
Dec-17	12	8	149	2,680	726	1,011	3,610	429	204	2.87	3,607	8,810	
			1,576	27,442	8,374	12,361	45,417	6,244	2,424	34.80	45,383	103,839	
CACW			4.2152%	73.3900%	22.3949%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	
CACE			0.0000%	0.0000%	0.0000%	18.6030%	9.3969%	3.6480%	0.0524%		68.2998%	100.0000%	
CAGW			4.2668%	73.2332%	22.5000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	
CAGE			0.0000%	0.0000%	0.0000%	19.2124%	9.4903%	3.8280%	0.0515%		67.4178%	100.0000%	

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	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PP&L</u>	<u>Utah</u>	<u>Idaho-UP&L</u>	<u>Wyo-UP&L</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
TOTAL GROSS PLANT (LESS SO FACTOR)	26,665,222,148	525,109,477	6,434,181,321	1,827,424,183	3,278,303,382	12,252,239,551	1,677,024,699	663,996,804	6,942,732		
SO											
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	1.9693%	24.1295%	6.8532%	12.2943%	45.9484%	6.2892%	2.4901%	0.0260%		
GROSS PLANT:											
PRODUCTION PLANT	12,322,239,099	161,375,364	2,769,685,897	851,074,675	1,640,817,624	5,757,523,360	810,430,305	326,932,309	4,399,567		0
Washington Expedited Rate Filing - June 2015	6,144,353,250	64,351,677	1,104,528,746	339,334,218	890,703,325	3,125,588,831	439,990,427	177,467,748	2,388,278		0
DISTRIBUTION PLANT	6,777,379,346	261,588,170	2,049,644,199	497,417,255	602,402,718	2,892,693,773	343,681,786	129,951,444	0		0
GENERAL PLANT	1,216,934,523	28,257,977	338,074,081	88,464,710	149,804,930	499,091,260	81,199,417	31,861,783	180,365		0
INTANGIBLE PLANT	869,094,231	22,627,551	332,655,992	96,691,990	76,304,648	282,797,236	43,531,890	14,337,318	147,608		0
TOTAL GROSS PLANT	27,330,000,449	538,200,738	6,594,588,915	1,872,982,848	3,360,033,245	12,557,694,460	1,718,833,824	680,550,600	7,115,818		0
GPS											
GROSS PLANT-SYSTEM FACTOR	100.0000%	1.9693%	24.1295%	6.8532%	12.2943%	45.9484%	6.2892%	2.4901%	0.0260%	0.0000%	
ACCUMULATED DEPRECIATION AND AMORTIZATION											
PRODUCTION PLANT	(4,456,981,129)	(61,677,590)	(1,058,609,323)	(325,245,070)	(579,660,265)	(2,030,687,620)	(285,879,510)	(115,814,629)	(1,558,570)		2,151,448
TRANSMISSION PLANT	(1,656,468,246)	(23,571,810)	(404,610,831)	(124,283,220)	(212,092,544)	(744,300,637)	(104,783,359)	(42,257,150)	(568,695)		0
DISTRIBUTION PLANT	(2,782,914,354)	(133,850,914)	(1,011,393,274)	(238,678,369)	(248,754,965)	(951,964,462)	(143,028,213)	(55,244,158)	0		0
GENERAL PLANT	(475,374,163)	(11,547,068)	(137,345,749)	(40,874,279)	(56,115,374)	(187,072,353)	(31,016,859)	(11,334,388)	(68,094)		0
INTANGIBLE PLANT	(546,984,005)	(13,899,256)	(198,953,292)	(56,348,362)	(50,638,785)	(189,954,028)	(27,513,471)	(9,582,582)	(94,229)		0
	(9,918,721,896)	(244,546,638)	(2,810,912,469)	(785,429,300)	(1,147,261,933)	(4,103,979,100)	(592,221,411)	(234,232,906)	(2,289,587)		2,151,448
NET PLANT	17,411,278,553	293,654,101	3,783,676,446	1,087,553,548	2,212,771,312	8,453,715,360	1,126,612,414	446,317,695	4,826,231		2,151,448
SNP											
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	1.6866%	21.7312%	6.2463%	12.7088%	48.5531%	6.4706%	2.5634%	0.0277%	0.0124%	
DISTRIBUTION:											
DISTRIBUTION PLANT - PACIFIC											
	S	3,411,052,342	261,588,170	2,049,644,199	497,417,255	602,402,718	0	0	0	0	0
LESS ACCUMULATED DEPRECIATION											
	S	(1,632,677,522)	(133,850,914)	(1,011,393,274)	(238,678,369)	(248,754,965)	0	0	0	0	0
		1,778,374,820	127,737,256	1,038,250,926	258,738,886	353,647,753	0	0	0	0	0
DNPDP											
DIVISION NET PLANT DISTRIBUTION PACIFIC		100.0000%	7.1828%	58.3820%	14.5492%	19.8860%	0.0000%	0.0000%	0.0000%	0.0000%	
DISTRIBUTION PLANT - UTAH											
	S	3,366,327,003	0	0	0	0	2,892,693,773	343,681,786	129,951,444	0	0
LESS ACCUMULATED DEPRECIATION											
	S	(1,150,236,832)	0	0	0	0	(951,964,462)	(143,028,213)	(55,244,158)	0	0
		2,216,090,171	0	0	0	0	1,940,729,312	200,653,573	74,707,286	0	0
DNPDU											
DIVISION NET PLANT DISTRIBUTION UTAH		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	87.5745%	9.0544%	3.3711%	0.0000%	
TOTAL NET DISTRIBUTION PLANT		3,994,464,991	127,737,256	1,038,250,926	258,738,886	353,647,753	1,940,729,312	200,653,573	74,707,286	0	0
DNPD & SNPD											
SYSTEM NET PLANT DISTRIBUTION		100.0000%	3.1979%	25.9922%	6.4774%	8.8534%	48.5855%	5.0233%	1.8703%	0.0000%	

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	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PP&L</u>	<u>Utah</u>	<u>Idaho-UP&L</u>	<u>Wyo-UP&L</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
Jim Bridger Plant Allocation:											
West Control Area		100.00%									
East Control Area		0.00%									
JBG		4.2668%	73.2332%	22.5000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
JBE		4.4216%	72.7629%	22.8155%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
TRANSMISSION :											
TRANSMISSION PLANT											
JBG	80,238,239	3,423,585	58,761,030	18,053,624	0	0	0	0	0		
DGU	0	0	0	0	0	0	0	0	0		
CAGW	1,429,943,091	61,012,447	1,047,193,079	321,737,565	0	0	0	0	0		
CAGE	4,639,747,438	0	0	0	891,404,880	3,128,017,835	440,326,146	177,608,419	2,390,157		
SG	(5,575,517)	(84,355)	(1,425,362)	(456,971)	(701,554)	(2,429,005)	(335,720)	(140,671)	(1,879)		
	<u>6,144,353,250</u>	<u>64,351,677</u>	<u>1,104,528,746</u>	<u>339,334,218</u>	<u>890,703,325</u>	<u>3,125,588,831</u>	<u>439,990,427</u>	<u>177,467,748</u>	<u>2,388,278</u>		
LESS ACCUMULATED DEPRECIATION											
DGP	0	0	0	0	0	0	0	0	0		
JBG	(41,681,095)	(1,778,438)	(30,524,399)	(9,378,257)	0	0	0	0	0		
CAGW	(513,740,611)	(21,920,154)	(376,228,687)	(115,591,770)	0	0	0	0	0		
CAGE	(1,109,426,295)	0	0	0	(213,146,950)	(747,951,323)	(105,287,930)	(42,468,572)	(571,519)		
SG	8,379,755	126,782	2,142,256	686,808	1,054,405	3,650,686	504,572	211,423	2,824		
	<u>(1,656,468,246)</u>	<u>(23,571,810)</u>	<u>(404,610,831)</u>	<u>(124,283,220)</u>	<u>(212,092,544)</u>	<u>(744,300,637)</u>	<u>(104,783,359)</u>	<u>(42,257,150)</u>	<u>(568,695)</u>		
TOTAL NET TRANSMISSION PLANT	4,487,885,005	40,779,867	699,917,915	215,050,998	678,610,781	2,381,288,193	335,207,068	135,210,598	1,819,583		
SNPT											
SYSTEM NET PLANT TRANSMISSION	100.0000%	0.9087%	15.5957%	4.7918%	15.1209%	53.0604%	7.4692%	3.0128%	0.0405%		
WRG	100.0000%	0.9087%	15.5959%	4.7916%	15.1209%	53.0604%	7.4692%	3.0128%	0.0405%		
WRE	100.0000%	0.9416%	15.4957%	4.8588%	16.5597%	50.9780%	7.6898%	3.4378%	0.0385%		
Total Electric Billings	1,948,941	47,281	611,177	136,622	130,493	926,147	80,965	16,256	0		
CN											
Customer System factor - CN		2.4260%	31.3594%	7.0101%	6.6956%	47.5205%	4.1543%	0.8341%	0.0000%		

CIAC	Customer Adv.	
	Received	Factor %
Contributions in Aid of Construction		
Oregon	26.0	25.9922%
Washington - Other	6.5	6.4774%
Washington - SWIFT	-	0.0000%
Idaho - PPL	-	0.0000%
Idaho - UPL	5.0	5.0233%
Montana	-	0.0000%
Wyoming PPL	8.9	8.8534%
Wyoming UPL	1.9	1.8703%
California	3.2	3.1979%
Utah	48.6	48.5855%
Total	100	100.0000%

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		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PP&L</u>	<u>Utah</u>	<u>Idaho-UP&L</u>	<u>Wyo-UP&L</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
Account 904 Balance		12,420,751	557,492	4,642,576	1,810,640	758,895	3,876,710	774,190	248	0		
BADDEBT		100.0000%	4.4884%	37.3776%	14.5775%	6.1099%	31.2116%	6.2330%	0.0020%	0.0000%		
Account 182.22												
Pre-merger	(101)	CAGW	17,094,202	729,371	12,518,631	3,846,200	0	0	0	0	0	0
		(108) CAGW	(8,434,030)	(359,861)	(6,176,510)	(1,897,659)	0	0	0	0	0	0
Post-merger	(101)	CAGW	3,485,613	148,723	2,552,626	784,264	0	0	0	0	0	0
		(108) CAGW	(240,609)	(10,266)	(176,206)	(54,137)	0	0	0	0	0	0
		(107) CAGW	1,778,549	75,887	1,302,488	400,174	0	0	0	0	0	0
		(120) CAEW	1,975,759	87,359	1,437,620	450,779	0	0	0	0	0	0
		(228) CAGW	7,220,849	308,097	5,288,059	1,624,693	0	0	0	0	0	0
		(228) CAGW	1,472,376	62,823	1,078,268	331,285	0	0	0	0	0	0
		(228) SNNP	3,531,000	150,660	2,585,864	794,476	0	0	0	0	0	0
		(228) CAEW	1,743,025	77,069	1,268,276	397,680	0	0	0	0	0	0
Total Acct 182.22			29,626,734	1,269,862	21,679,117	6,677,755	0	0	0	0	0	0
Revised Study	(228)	SNNP	112,680	4,808	82,519	25,353	0	0	0	0	0	0
		(228) CAEW	941,950	41,649	685,390	214,911	0	0	0	0	0	0
December 1993 Adj.			1,054,630	46,457	767,910	240,264	0	0	0	0	0	0
Adjusted Acct 182.22			30,681,364	1,316,319	22,447,027	6,918,018	0	0	0	0	0	0
TROJP			100.0000%	4.2903%	73.1618%	22.5479%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Trojan Plant Allocator												
Account 228.42												
Plant - Premerger		CAGW	7,220,849	308,097	5,288,059	1,624,693	0	0	0	0	0	0
- Postmerger		CAGW	1,472,376	62,823	1,078,268	331,285	0	0	0	0	0	0
Storage Facility		CAEW	1,743,025	77,069	1,268,276	397,680	0	0	0	0	0	0
Transition Costs		SNNP	3,531,000	150,660	2,585,864	794,476	0	0	0	0	0	0
Total Acct 228.42			13,967,250	598,649	10,220,467	3,148,134	0	0	0	0	0	0
Transition Costs		SNNP	112,680	4,808	82,519	25,353	0	0	0	0	0	0
Storage Facility		CAEW	941,950	41,649	685,390	214,911	0	0	0	0	0	0
December 1993 Adj.			1,054,630	46,457	767,910	240,264	0	0	0	0	0	0
Adjusted Acct 228.42			15,021,880	645,106	10,988,377	3,388,397	0	0	0	0	0	0
TROJD			100.0000%	4.2944%	73.1491%	22.5564%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DITEXP:												
Pre-Merger - PPL												
Prod / Hydro	S	(1,056,402)	(60,295)	(417,111)	(228,745)	(260,185)	(90,066)	0	0	0	0	0
Transmission	S	(699,861)	(26,627)	(376,521)	(102,071)	(164,842)	(29,800)	0	0	0	0	0
Distribution	S	(3,922,740)	(223,775)	(2,577,335)	(355,880)	(765,750)	0	0	0	0	0	0
General	S	54,047	65	34,496	85	12,227	6,994	6	157	17	0	0
Mining	S	721	12	187	57	101	297	41	24	2	0	0
Malin	S	3,387,251	0	0	0	0	0	0	0	0	0	3,387,251
Non Utility	NUTIL	(388)	0	(39)	(349)	0	0	0	0	0	0	0
Total PPL		(2,237,372)	(310,620)	(3,336,323)	(686,903)	(1,178,449)	(112,575)	47	181	19	0	3,387,251

PacifiCorp
Washington Results of Operations - June 2018

		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PP&L</u>	<u>Utah</u>	<u>Idaho-UP&L</u>	<u>Wyo-UP&L</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
Pre-Merger - UPL												
Prod / Hydro	S	(4,823,168)	0	0	0	0	(3,707,663)	(809,239)	(270,040)	(36,226)	0	0
Transmission	S	(2,083,110)	0	0	0	0	(1,709,957)	(267,589)	(92,917)	(12,647)	0	0
Distribution	S	(5,457,960)	15	134	31	30	(4,681,868)	(536,029)	(240,273)	0	0	0
General	S	(59,061)	(539)	(349)	(1,669)	(324)	(88,257)	21,820	9,908	349	0	0
Mining	S	1,919	32	496	152	269	791	109	63	7	0	0
Total UPL		(12,421,380)	(492)	281	(1,486)	(25)	(10,186,954)	(1,590,928)	(593,259)	(48,517)	0	0
Post-Merger (Vintage beginning 2006 and forward except for WCA which is 2007 and forward)												
Prod / Other Prod	S	22,041,634	372,693	6,013,248	1,919,172	2,758,679	9,109,628	1,157,513	630,019	80,682	0	0
Cholla Unit 4	S	3,422,708	57,585	973,127	0	442,538	1,360,837	181,116	100,392	12,175	0	294,938
Gadsby Unit 4, 5 & 6	S	1,465,964	23,515	374,158	0	155,202	685,807	65,398	27,891	6,637	0	127,356
Hydro-PPL	S	77,410	(631)	3,732	9,340	3,053	47,208	9,102	4,933	673	0	0
Hydro-UPL	S	309,559	5,214	85,691	26,009	38,973	128,143	15,816	8,580	1,133	0	0
Transmission	S	13,008,951	184,063	3,876,777	1,066,791	1,709,461	5,212,884	566,921	343,357	48,697	0	0
Distribution	S	87,154,330	2,855,544	24,981,969	5,828,569	6,355,775	41,301,473	4,318,893	1,511,951	0	0	156
General/ Intangibles	S	3,104,242	59,832	837,050	26,411	537,549	1,313,022	203,416	112,613	16,158	0	(1,809)
Mining	S	(979,619)	(8,749)	(382,296)	(32,229)	(172,141)	(340,946)	(18,572)	(21,211)	(3,475)	0	0
WCA - CAEE 2007+	S	7,799,227	107,703	2,029,405	0	1,100,841	3,264,010	370,239	257,954	26,738	0	642,337
WCA - CAGE 2007+	S	564,417,269	9,731,268	154,878,752	0	70,704,915	234,453,239	28,187,740	15,689,571	2,071,777	0	48,700,007
WCA - CAGW 2007+	S	50,474,433	867,789	13,963,087	11,222,486	6,374,172	20,989,748	2,585,361	1,409,898	186,894	0	(7,125,002)
WCA_CAGW 2007+ -Marengo	S	0	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	0
WCA - General 2007+	S	23,000,572	556,083	7,031,086	2,028,958	2,756,159	8,726,628	1,269,523	545,788	32,115	0	54,232
WCA - JBG 2007+	S	16,198,410	291,155	4,501,126	3,398,213	2,054,780	6,825,260	817,511	456,101	60,206	0	(2,205,942)
Oregon Extra Book Depreciation	S	(4,112,460)	0	(4,112,460)	0	0	0	0	0	0	0	0
Non Utility	NUTIL	26,426	0	0	0	0	0	0	0	0	0	26,426
Total Post Merger		787,409,056	15,103,064	215,054,452	25,493,720	94,819,956	333,076,941	39,729,977	21,077,837	2,540,410	0	40,512,699
Total Deferred Taxes		772,750,304	14,791,952	211,718,410	24,805,331	93,641,482	322,777,412	38,139,096	20,484,759	2,491,912	0	43,899,950
Percentage of Total (DITEXP)		100.0000%	1.9142%	27.3980%	3.2100%	12.1179%	41.7699%	4.9355%	2.6509%	0.3225%	0.0000%	5.6810%
DITBAL:												
Pre-Merger - PPL												
Prod / Hydro	S	30,089,287	1,257,509	16,296,386	5,042,069	6,218,521	1,274,802	0	0	0	0	0
Transmission	S	16,197,100	597,070	8,908,834	2,324,348	3,677,869	688,979	0	0	0	0	0
Distribution	S	11,513,748	1,870,272	6,009,443	2,973,789	1,682,316	(1,006,372)	24,187	(39,887)	0	0	0
General	S	(585,773)	(2,779)	(266,176)	(10,818)	(102,559)	(185,758)	(8,137)	(9,368)	(178)	0	0
Mining	S	4,608	73	1,163	357	645	1,930	281	147	12	0	0
Malin	S	(1,311,467)	0	0	0	0	0	0	0	0	0	(1,311,467)
Non Utility	NUTIL	86,585	0	0	0	0	0	0	0	0	0	86,585
Total PPL		55,994,088	3,722,145	30,949,650	10,329,745	11,476,792	773,581	16,331	(49,108)	(166)	0	(1,224,882)
Pre-Merger - UPL												
Prod / Hydro	S	49,281,896	0	0	0	0	39,692,649	6,937,982	2,309,988	341,277	0	0
Transmission	S	36,459,943	0	0	0	0	30,890,065	4,052,616	1,336,133	181,129	0	0
Distribution	S	26,627,636	130,650	896,261	264,452	302,330	20,727,363	3,134,086	1,172,494	0	0	0
General	S	(763,459)	(8,056)	(203,709)	(28,416)	(86,421)	(268,238)	(117,516)	(48,589)	(1,514)	0	0
Mining	S	11,869	189	2,996	919	1,661	4,972	724	377	31	0	0
Total UPL		111,617,885	122,783	695,548	235,955	217,570	91,046,811	14,007,892	4,770,403	520,923	0	0

PacifiCorp
Washington Results of Operations - June 2018

		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PP&L</u>	<u>Utah</u>	<u>Idaho-UP&L</u>	<u>Wyo-UP&L</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
Post-Merger (Vintage beginning 2006 and forward except for WCA which is 2007 and forward)												
Prod / Other Prod	S	431,706,284	7,722,211	122,954,719	34,735,300	54,775,716	176,400,714	23,646,788	9,980,565	1,490,271	0	0
Cholla Unit 4	S	36,535,138	505,889	8,641,263	0	4,505,240	15,048,708	1,751,258	1,227,523	92,556	0	4,762,701
Gadsby Unit 4, 5 & 6	S	6,317,377	99,799	1,616,561	0	787,969	2,744,918	360,515	167,190	20,288	0	520,137
Hydro-PPL	S	36,198,976	699,153	10,751,242	3,023,917	4,584,505	14,364,103	1,892,999	767,321	115,736	0	0
Hydro-UPL	S	10,963,523	222,887	3,276,921	954,697	1,348,390	4,331,559	567,058	229,521	32,490	0	0
Transmission	S	274,361,006	5,071,583	80,082,606	22,279,111	34,430,442	110,963,020	14,738,913	5,929,886	865,445	0	0
Distribution	S	977,231,101	35,000,590	277,712,436	62,934,535	78,893,365	458,329,239	48,118,270	16,235,669	0	0	6,997
General/ Intangibles	S	49,360,688	1,174,762	15,808,877	3,648,762	6,100,295	18,705,108	2,768,652	1,053,821	100,408	0	3
Mining	S	3,013	46	756	232	410	1,283	192	92	2	0	0
WCA - CAEE 2007+	S	(3,209)	(44)	(728)	0	(395)	(1,238)	(186)	(88)	(1)	0	(529)
WCA - CAGE 2007+	S	1,824,746,145	29,391,589	479,503,834	0	233,711,258	770,470,337	102,105,741	50,341,078	5,899,530	0	153,322,778
WCA - CAGW 2007+	S	431,080,497	7,057,055	116,844,443	94,307,444	55,983,282	184,018,457	24,498,155	11,743,273	1,400,831	0	(64,772,443)
WCA_CAGW 2007+ -Marengo	S	0	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	0
WCA - General 2007+	S	187,478,924	4,149,984	52,157,830	12,799,926	22,164,301	78,905,170	10,493,596	4,654,564	320,627	0	1,832,926
WCA - JBG 2007+	S	155,956,747	2,499,377	41,434,857	34,109,094	19,991,322	67,240,906	8,952,898	4,285,809	374,095	0	(22,931,611)
OREGON EXTRA BOOK DEPR	S	(72,009,527)	0	(72,009,527)	0	0	0	0	0	0	0	0
Non Utility	NUTIL	(1,508,562)	0	0	0	0	0	0	0	0	0	(1,508,562)
Total Post Merger		4,348,418,121	93,594,881	1,138,776,090	268,793,018	517,276,100	1,901,522,284	239,894,849	106,616,224	10,712,278	0	71,232,397
Total Deferred Taxes		4,516,030,094	97,439,809	1,170,421,288	279,358,718	528,970,462	1,993,342,676	253,919,072	111,337,519	11,233,035	0	70,007,515
Percentage of Total (DITBAL)		100.0000%	2.1576%	25.9170%	6.1859%	11.7132%	44.1393%	5.6226%	2.4654%	0.2487%	0.0000%	1.5502%
TAXDEPR												
Total Schedule M Differences (PowerTax)		908,819,688	19,305,599	236,747,444	62,774,529	102,527,988	408,645,745	51,368,285	21,161,444	200,192	-	6,088,462
Total		908,819,688	19,305,599	236,747,444	62,774,529	102,527,988	408,645,745	51,368,285	21,161,444	200,192	0	6,088,462
TAXDEPR Factor		100.0000%	2.1242%	26.0500%	6.9073%	11.2814%	44.9644%	5.6522%	2.3285%	0.0220%	0.0000%	0.6699%
SCHMD												
Depreciation Expense :												
Steam	Acct 403.1	244,687,528	1,865,627	32,020,874	9,838,031	38,609,730	135,484,925	19,072,000	7,692,815	103,526	0	0
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	37,345,345	1,286,701	22,084,413	6,785,172	1,381,188	4,846,708	682,264	275,195	3,703	0	0
Other	Acct 403.4	127,526,190	1,740,643	29,875,691	9,178,949	16,663,052	58,472,110	8,231,027	3,320,038	44,679	0	0
Transmission	Acct 403.5	106,997,037	1,155,052	19,824,719	6,091,018	15,355,764	53,884,532	7,585,205	3,059,572	41,174	0	0
Distribution	Acct 403.6	151,814,676	7,567,447	51,672,704	13,806,850	15,855,716	52,345,800	6,805,091	3,761,070	0	0	0
General	Acct 403.7&8	39,626,168	834,207	11,040,955	2,923,969	5,024,100	16,288,947	2,503,793	1,003,129	7,069	0	0
Mining	Acct 403.9	0	0	0	0	0	0	0	0	0	0	0
Experimental	Acct 403.4	0	0	0	0	0	0	0	0	0	0	0
Postmerger Hydro Step I Adjustment		0	0	0	0	0	0	0	0	0	0	0
Total Depreciation Expense :		707,996,944	14,449,676	166,519,356	48,623,989	92,889,550	321,323,023	44,879,379	19,111,820	200,151	0	0
SCHMDEXP		100.0000%	2.0409%	23.5198%	6.8678%	13.1200%	45.3848%	6.3389%	2.6994%	0.0283%	0.0000%	0.0000%

B1. REVENUE



Electric Operations Revenue

Twelve Months Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	CA	-49,727	-49,727	0	0	0	0	0		
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	IDU	-77,491	0	0	0	0	-77,491	0		
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	OR	-653,392	0	-653,392	0	0	0	0		
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	UT	-782,227	0	0	0	0	-782,227	0		
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WA	-155,569	0	0	-155,569	0	0	0		
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYP	-97,866	0	0	0	-97,866	0	0		
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYU	-12,428	0	0	0	-12,428	0	0		
4401000	RESIDENTIAL SALES	301106	Residential-Alt Revenue Program Adjs	WA	803	0	0	803	0	0	0		
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	CA	1,889	1,889	0	0	0	0	0		
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	IDU	241	0	0	0	0	241	0		
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	OR	3,227	0	3,227	0	0	0	0		
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	UT	8,318	0	0	0	8,318	0	0		
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WA	11,211	0	0	11,211	0	0	0		
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WYP	-113	0	0	0	-113	0	0		
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	UT	188	0	0	0	188	0	0		
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WA	-57	0	0	-57	0	0	0		
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WYP	153	0	0	0	153	0	0		
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	CA	-1,376	-1,376	0	0	0	0	0		
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	IDU	549	0	0	0	0	549	0		
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	OR	1,439	0	1,439	0	0	0	0		
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	UT	7,811	0	0	0	7,811	0	0		
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WA	39	0	0	39	0	0	0		
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYP	-1,245	0	0	0	-1,245	0	0		
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYU	87	0	0	0	87	0	0		
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	CA	1,046	1,046	0	0	0	0	0		
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	IDU	1,101	0	0	0	0	1,101	0		
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	OR	11,852	0	11,852	0	0	0	0		
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	UT	9,040	0	0	0	9,040	0	0		
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	WA	3,445	0	0	3,445	0	0	0		
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	WYP	1,672	0	0	0	1,672	0	0		
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	CA	4	4	0	0	0	0	0		
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	IDU	20	0	0	0	0	20	0		
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	OR	6	0	6	0	0	0	0		
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	UT	-12	0	0	0	0	-12	0		
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WA	6	0	0	6	0	0	0		
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WYP	15	0	0	0	15	0	0		
4401000	RESIDENTIAL SALES	301165	Solar Feed-In Revenue - Residential	OTHER	-4,114	0	0	0	0	0	-4,114		
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	OTHER	-31,139	0	0	0	0	0	-31,139		
4401000	RESIDENTIAL SALES	301171	DSM Revenue - Residential Cat 2 Gen Svc	OTHER	-35	0	0	0	0	0	-35		
4401000	RESIDENTIAL SALES	301180	Blue Sky Revenue Residential	OTHER	-2,142	0	0	0	0	0	-2,142		
4401000 Total					-1,804,771	-48,164	-636,868	-140,123	-109,725	-756,881	-75,581	0	-37,430
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	CA	-35,704	-35,704	0	0	0	0	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	IDU	-44,483	0	0	0	0	-44,483	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	OR	-487,294	0	-487,294	0	0	0	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	UT	-743,369	0	0	0	0	-743,369	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WA	-134,947	0	0	-134,947	0	0	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYP	-111,014	0	0	0	-111,014	0	0		



Electric Operations Revenue

Twelve Months Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYU	-11,088	0	0	0	-11,088	0	0	0	0
4421000	COMMERCIAL SALES	301206	Commercial-Alt Revenue Program Adjs	WA	1,121	0	0	1,121	0	0	0	0	0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	CA	1,180	1,180	0	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	IDU	141	0	0	0	0	0	141	0	0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	OR	1,088	0	1,088	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	UT	7,136	0	0	0	0	7,136	0	0	0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WA	9,601	0	0	9,601	0	0	0	0	0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WYP	-100	0	0	0	-100	0	0	0	0
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	UT	200	0	0	0	0	200	0	0	0
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WA	-54	0	0	-54	0	0	0	0	0
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WYP	178	0	0	0	178	0	0	0	0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	CA	291	291	0	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	IDU	-158	0	0	0	0	0	-158	0	0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	OR	6,126	0	6,126	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	UT	2,080	0	0	0	0	2,080	0	0	0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WA	161	0	0	161	0	0	0	0	0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYP	-583	0	0	0	-583	0	0	0	0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYU	-557	0	0	0	-557	0	0	0	0
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	CA	654	654	0	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	IDU	782	0	0	0	0	0	782	0	0
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	OR	10,917	0	10,917	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	UT	11,756	0	0	0	0	11,756	0	0	0
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	WA	3,149	0	0	3,149	0	0	0	0	0
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	WYP	2,238	0	0	0	2,238	0	0	0	0
4421000	COMMERCIAL SALES	301265	Solar Feed-In Revenue - Commercial	OTHER	-3,947	0	0	0	0	0	0	0	-3,947
4421000	COMMERCIAL SALES	301270	DSM Revenue - Commercial	OTHER	-21,221	0	0	0	0	0	0	0	-21,221
4421000	COMMERCIAL SALES	301271	DSM Revenue - Small Commercial	OTHER	-2,773	0	0	0	0	0	0	0	-2,773
4421000	COMMERCIAL SALES	301272	DSM Revenue - Large Commercial	OTHER	-102	0	0	0	0	0	0	0	-102
4421000	COMMERCIAL SALES	301280	Blue Sky Revenue - Commercial	OTHER	-867	0	0	0	0	0	0	0	-867
4421000 Total					-1,539,463	-33,579	-469,162	-120,970	-120,926	-722,197	-43,718	0	-28,911
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	CA	-6,382	-6,382	0	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	IDU	-10,217	0	0	0	0	0	-10,217	0	0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	OR	-127,244	0	-127,244	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	UT	-352,914	0	0	0	0	-352,914	0	0	0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WA	-51,629	0	0	-51,629	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYP	-339,846	0	0	0	-339,846	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYU	-99,200	0	0	0	-99,200	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	IDU	-105,865	0	0	0	0	0	-105,865	0	0
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	UT	-110,163	0	0	0	0	-110,163	0	0	0
4422000	IND SLS/EXCL IRRIG	301306	Industrial-Alt Revenue Program Adjs	WA	30	0	0	30	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	CA	194	194	0	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	IDU	16	0	0	0	0	0	16	0	0
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	OR	1,656	0	1,656	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	UT	3,634	0	0	0	0	3,634	0	0	0
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WA	4,174	0	0	4,174	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WYP	-370	0	0	0	-370	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	UT	261	0	0	0	0	261	0	0	0



Electric Operations Revenue

Twelve Months Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WA	-29	0	0	-29	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WYP	756	0	0	0	756	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	CA	-57	-57	0	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	IDU	-550	0	0	0	0	0	-550	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	OR	-4,990	0	-4,990	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	UT	6,395	0	0	0	0	6,395	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WA	-876	0	0	-876	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYP	387	0	0	0	387	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYU	-14	0	0	0	-14	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adj	CA	164	164	0	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adj	IDU	2,805	0	0	0	0	0	2,805	0	0
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adj	OR	3,834	0	3,834	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adj	UT	10,826	0	0	0	0	10,826	0	0	0
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adj	WA	1,650	0	0	1,650	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adj	WYP	10,914	0	0	0	10,914	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301365	Solar Feed-In Revenue - Industrial	OTHER	-3,061	0	0	0	0	0	0	0	-3,061
4422000	IND SLS/EXCL IRRIG	301370	DSM Revenue - Industrial	OTHER	-4,565	0	0	0	0	0	0	0	-4,565
4422000	IND SLS/EXCL IRRIG	301371	DSM Revenue - Small Industrial	OTHER	-674	0	0	0	0	0	0	0	-674
4422000	IND SLS/EXCL IRRIG	301372	DSM Revenue - Large Industrial	OTHER	-3,226	0	0	0	0	0	0	0	-3,226
4422000	IND SLS/EXCL IRRIG	301380	Blue Sky Revenue - Industrial	OTHER	-412	0	0	0	0	0	0	0	-412
4422000 Total					-1,174,587	-6,081	-126,744	-46,679	-427,374	-441,961	-113,810	0	-11,938
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	CA	-12,837	-12,837	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	IDU	-53,144	0	0	0	0	0	-53,144	0	0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	OR	-31,299	0	-31,299	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	UT	-19,420	0	0	0	0	-19,420	0	0	0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WA	-15,348	0	0	-15,348	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYP	-1,760	0	0	0	-1,760	0	0	0	0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYU	-520	0	0	0	-520	0	0	0	0
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adj	CA	226	226	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adj	IDU	862	0	0	0	0	862	0	0	0
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adj	OR	633	0	633	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adj	UT	303	0	0	0	0	303	0	0	0
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adj	WA	288	0	0	288	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adj	WYP	41	0	0	0	41	0	0	0	0
4423000	INDUST SALES-IRRIG	301456	Irrigation-Alt Revenue Program Adj	WA	-393	0	0	-393	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	CA	411	411	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	IDU	176	0	0	0	0	176	0	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	OR	84	0	84	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	UT	61	0	0	0	0	61	0	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WA	1,594	0	0	1,594	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WYP	2	0	0	0	2	0	0	0	0
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	UT	1	0	0	0	0	1	0	0	0
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WA	-5	0	0	-5	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WYP	3	0	0	0	3	0	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	CA	46	46	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	IDU	-5,062	0	0	0	0	0	-5,062	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	OR	1,913	0	1,913	0	0	0	0	0	0



Electric Operations Revenue

Twelve Months Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	UT	-49	0	0	0	0	-49	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WA	327	0	0	327	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYP	8	0	0	0	8	0	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYU	16	0	0	0	16	0	0	0	0
4423000	INDUST SALES-IRRIG	301461	Unbilled Revenue-Irrigation Demand Chrg	CA	2	2	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301461	Unbilled Revenue-Irrigation Demand Chrg	OR	56	0	56	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301461	Unbilled Revenue-Irrigation Demand Chrg	WA	-43	0	0	-43	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301465	Solar Feed-In Revenue - Irrigation	OTHER	-119	0	0	0	0	0	0	0	-119
4423000	INDUST SALES-IRRIG	301470	DSM Revenue - Irrigation	OTHER	-2,831	0	0	0	0	0	0	0	-2,831
4423000	INDUST SALES-IRRIG	301480	Blue Sky Revenue - Irrigation	OTHER	-1	0	0	0	0	0	0	0	-1
4423000 Total					-135,777	-12,153	-28,613	-13,580	-2,209	-19,104	-57,168	0	-2,950
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	CA	-422	-422	0	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	IDU	-522	0	0	0	0	0	-522	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	OR	-6,128	0	-6,128	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	UT	-8,316	0	0	0	0	-8,316	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WA	-1,364	0	0	-1,364	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYP	-1,623	0	0	0	-1,623	0	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYU	-349	0	0	0	-349	0	0	0	0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	CA	14	14	0	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	IDU	3	0	0	0	0	0	3	0	0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	OR	16	0	16	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	UT	120	0	0	0	0	120	0	0	0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WA	75	0	0	75	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WYU	2	0	0	0	2	0	0	0	0
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	UT	0	0	0	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	WYP	2	0	0	0	2	0	0	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	CA	8	8	0	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	IDU	10	0	0	0	0	0	10	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	OR	-364	0	-364	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	UT	-254	0	0	0	0	-254	0	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WA	-123	0	0	-123	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYP	-58	0	0	0	-58	0	0	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYU	5	0	0	0	5	0	0	0	0
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	CA	6	6	0	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	IDU	4	0	0	0	0	0	4	0	0
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	OR	83	0	83	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	UT	98	0	0	0	0	98	0	0	0
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	WA	24	0	0	24	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	WYP	20	0	0	0	20	0	0	0	0
4441000	PUB ST/HWY LIGHT	301665	Solar Feed-In Revenue - St/Hwy Lighting	OTHER	-38	0	0	0	0	0	0	0	-38
4441000	PUB ST/HWY LIGHT	301670	DSM Revenue - Street/Hwy Lighting	OTHER	-304	0	0	0	0	0	0	0	-304
4441000 Total					-19,373	-394	-6,393	-1,388	-2,000	-8,351	-505	0	-342
4471000	ON-SYS WHOLE-FIRM	301441	ON SYS FIRM-PORTLAND GEN ELECTRIC	OR	-216	0	-216	0	0	0	0	0	0
4471000	ON-SYS WHOLE-FIRM	301443	ON SYS FIRM-UTAH FERC CUSTOMERS	FERC	-13,981	0	0	0	0	0	0	-13,981	0
4471000	ON-SYS WHOLE-FIRM	301445	On Sys Firm-Utah W/S Customers-Deferral	UT	77	0	0	0	0	77	0	0	0
4471000 Total					-14,120	0	-216	0	0	77	0	-13,981	0
4479000	TRANS SRVC	301428	TRANS SERV-UTAH FERC CUSTOMERS	FERC	-80	0	0	0	0	0	0	-80	0



Electric Operations Revenue

Twelve Months Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4479000 Total					-80	0	0	0	0	0	0	-80	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	CA	-228	-228	0	0	0	0	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	IDU	-232	0	0	0	0	0	-232	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	OR	-3,558	0	-3,558	0	0	0	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	UT	-2,421	0	0	0	0	-2,421	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WA	-622	0	0	-622	0	0	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYP	-418	0	0	0	-418	0	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYU	-46	0	0	0	-46	0	0	0	0
4501000 Total					-7,525	-228	-3,558	-622	-465	-2,421	-232	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	CA	-50	-50	0	0	0	0	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	IDU	-34	0	0	0	0	0	-34	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	OR	-780	0	-780	0	0	0	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	UT	-631	0	0	0	0	-631	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WA	-125	0	0	-125	0	0	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYP	-105	0	0	0	-105	0	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYU	-9	0	0	0	-9	0	0	0	0
4502000 Total					-1,734	-50	-780	-125	-114	-631	-34	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	CA	-21	-21	0	0	0	0	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	IDU	-225	0	0	0	0	0	-225	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	OR	-214	0	-214	0	0	0	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	UT	-295	0	0	0	0	-295	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WA	-39	0	0	-39	0	0	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYP	-46	0	0	0	-46	0	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYU	-4	0	0	0	-4	0	0	0	0
4503000 Total					-845	-21	-214	-39	-50	-295	-225	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	CA	0	0	0	0	0	0	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	IDU	-3	0	0	0	0	0	-3	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	OR	-18	0	-18	0	0	0	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	UT	-59	0	0	0	0	-59	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WA	0	0	0	0	0	0	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYP	-4	0	0	0	-4	0	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYU	0	0	0	0	0	0	0	0	0
4504000 Total					-84	0	-18	0	-4	-59	-3	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	CA	-17	-17	0	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	IDU	-46	0	0	0	0	0	-46	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	OR	-606	0	-606	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	UT	-2,798	0	0	0	0	-2,798	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WA	-92	0	0	-92	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYP	-102	0	0	0	-102	0	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYU	-8	0	0	0	-8	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	CA	-11	-11	0	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	IDU	-33	0	0	0	0	0	-33	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	OR	-290	0	-290	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	UT	-495	0	0	0	0	-495	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WA	-59	0	0	-59	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYP	-80	0	0	0	-80	0	0	0	0



Electric Operations Revenue

Twelve Months Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYU	-7	0	0	0	-7	0	0	0	0
4511000 Total					-4,644	-29	-897	-150	-197	-3,293	-79	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	CA	-1	-1	0	0	0	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	IDU	-1	0	0	0	0	0	-1	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	OR	-11	0	-11	0	0	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	SO	-3	0	-1	0	0	0	-1	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	UT	-7	0	0	0	0	-7	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WA	-2	0	0	-2	0	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYP	0	0	0	0	0	0	0	0	0
4512000 Total					-25	-1	-11	-2	-1	-9	-1	0	0
4513000	OTHER	301828	OTHER	CA	-17	-17	0	0	0	0	0	0	0
4513000	OTHER	301828	OTHER	IDU	-3	0	0	0	0	0	-3	0	0
4513000	OTHER	301828	OTHER	OR	-550	0	-550	0	0	0	0	0	0
4513000	OTHER	301828	OTHER	SO	-2	0	0	0	0	-1	0	0	0
4513000	OTHER	301828	OTHER	UT	-435	0	0	0	0	-435	0	0	0
4513000	OTHER	301828	OTHER	WA	-19	0	0	-19	0	0	0	0	0
4513000	OTHER	301828	OTHER	WYP	-23	0	0	0	-23	0	0	0	0
4513000	OTHER	301828	OTHER	WYU	-5	0	0	0	-5	0	0	0	0
4513000	OTHER	301840	Miscellaneous Service Revenue	OR	-6	0	-6	0	0	0	0	0	0
4513000	OTHER	301840	Miscellaneous Service Revenue	UT	-124	0	0	0	0	-124	0	0	0
4513000	OTHER	301840	Miscellaneous Service Revenue	WA	-28	0	0	-28	0	0	0	0	0
4513000 Total					-1,210	-17	-556	-46	-28	-560	-3	0	0
4514100	ENERGY FINANSWER	301836	ENERGY FINAN - NEW COMM	UT	-2	0	0	0	0	-2	0	0	0
4514100 Total					-2	0	0	0	0	-2	0	0	0
4530000	SLS WATER & W PWR	358900	Sales of Water & Water Power	CAGE	-60	0	0	0	-14	-40	-6	0	0
4530000 Total					-60	0	0	0	-14	-40	-6	0	0
4541000	RENTS - COMMON	0	4541000/0	SO	-2	0	-1	0	0	-1	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CA	-2	-2	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	IDU	-1	0	0	0	0	0	-1	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	OR	-836	0	-836	0	0	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SO	-720	-14	-174	-49	-106	-331	-45	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	UT	-590	0	0	0	0	-590	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WA	-11	0	0	-11	0	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYP	-14	0	0	0	-14	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYU	-18	0	0	0	-18	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	CA	-510	-510	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	IDU	-168	0	0	0	0	0	-168	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	OR	-2,551	0	-2,551	0	0	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	UT	-1,911	0	0	0	0	-1,911	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WA	-771	0	0	-771	0	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WYP	-325	0	0	0	-325	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	CA	0	0	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	IDU	0	0	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	OR	-4	0	-4	0	0	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	SG	0	0	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	UT	-31	0	0	0	0	-31	0	0	0



Electric Operations Revenue

Twelve Months Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	WYP	0		0	0	0	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	CA	-2	-2	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	OR	-69	0	-69	0	0	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	UT	-844	0	0	0	0	-844	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WA	-12	0	0	-12	0	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WYP	-9	0	0	0	-9	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	CA	0	0	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	IDU	0	0	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	OR	16	0	16	0	0	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	UT	37	0	0	0	0	37	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WA	0	0	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WYP	2	0	0	0	2	0	0	0	0
4541000	RENTS - COMMON	301870	RENT REV - STEAM	CAGE	-195	0	0	0	-45	-131	-18	0	0
4541000	RENTS - COMMON	301870	RENT REV - STEAM	JBG	-4	0	-3	-1	0	0	0	0	0
4541000	RENTS - COMMON	301870	RENT REV - STEAM	SG	-7	0	-2	-1	-1	-3	0	0	0
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	CAGE	-12	0	0	0	-3	-8	-1	0	0
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	CAGW	-389	-17	-285	-87	0	0	0	0	0
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	SG	-156	-2	-40	-13	-24	-68	-9	0	0
4541000	RENTS - COMMON	301872	RENT REV - TRANS	CAGE	-294	0	0	0	-68	-198	-28	0	0
4541000	RENTS - COMMON	301872	RENT REV - TRANS	CAGW	-101	-4	-74	-23	0	0	0	0	0
4541000	RENTS - COMMON	301872	RENT REV - TRANS	SG	-1,241	-19	-317	-102	-188	-541	-75	0	0
4541000	RENTS - COMMON	301873	RENT REV - DIST	OR	0	0	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301873	RENT REV - DIST	SO	-186	-4	-45	-13	-27	-85	-12	0	0
4541000	RENTS - COMMON	301873	RENT REV - DIST	UT	-650	0	0	0	0	-650	0	0	0
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	CAGE	-74	0	0	0	-17	-50	-7	0	0
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	JBG	-6	0	-5	-1	0	0	0	0	0
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SO	-131	-3	-31	-9	-19	-60	-8	0	0
4541000	RENTS - COMMON	301878	JOINT USE BACK RENT	OR	-1	0	-1	0	0	0	0	0	0
4541000	RENTS - COMMON	301878	JOINT USE BACK RENT	UT	-1	0	0	0	0	-1	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	CA	-10	-10	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	IDU	-2	0	0	0	0	0	-2	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	OR	-245	0	-245	0	0	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	UT	-239	0	0	0	0	-239	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WA	-55	0	0	-55	0	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WYP	-15	0	0	0	-15	0	0	0	0
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	CAGE	-43	0	0	0	-10	-29	-4	0	0
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SO	-677	-13	-163	-46	-100	-311	-43	0	0
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	UT	-12	0	0	0	0	-12	0	0	0
4541000 Total					-14,090	-599	-4,829	-1,193	-987	-6,057	-423	-1	0
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	CAGE	-23	0	0	0	-5	-15	-2	0	0
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	SO	0	0	0	0	0	0	0	0	0
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	UT	-3	0	0	0	0	-3	0	0	0
4542000 Total					-26	0	0	0	-5	-18	-2	0	0
4543000	MCI FOGWIRE REVENUES	301863	MCI FIBER OPTIC GROUND WIRE REVENUES	CAGE	-3,346	0	0	0	-771	-2,256	-318	-2	0
4543000 Total					-3,346	0	0	0	-771	-2,256	-318	-2	0
4561100	Other Wheeling Rev	301952	Ancillary Rev Sch 6-Supp (Transm)	WRG	-532	-5	-83	-25	-96	-282	-40	0	0
4561100	Other Wheeling Rev	301953	Ancillary Rev Sch 6-Supp (C&T)	WRG	-1,309	-12	-204	-63	-237	-695	-98	-1	0



Electric Operations Revenue

Twelve Months Ending - June 2018

Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4561100	Other Wheeling Rev	301963	Ancil Revenue Sch 2-Reactive (C&T)	WRG	-869	-8	-136	-42	-158	-461	-65	0	0
4561100	Other Wheeling Rev	301966	Primary Delivery and Distribution Sub Ch	WRG	-452	-4	-70	-22	-82	-240	-34	0	0
4561100	Other Wheeling Rev	301967	Ancillary Revenue Sch 1 - Scheduling	WRG	-2,105	-19	-328	-101	-382	-1,117	-157	-1	0
4561100	Other Wheeling Rev	301969	Ancillary Revenue Sch 3 - Reg&Freq (C&T)	WRG	-3,125	-28	-487	-150	-567	-1,658	-233	-1	0
4561100	Other Wheeling Rev	301972	Ancillary Revenue Sch 5&6-Spin&Supp (Tra	WRG	-248	-2	-39	-12	-45	-131	-19	0	0
4561100	Other Wheeling Rev	301973	Ancillary Revenue Sch 5&6-Spin&Supp (C&T	WRG	-1,446	-13	-225	-69	-262	-767	-108	-1	0
4561100	Other Wheeling Rev	301974	Ancil Revenue Sch 3a-Regulation (C&T)	WRG	-3,203	-29	-500	-153	-581	-1,699	-239	-1	0
4561100	Other Wheeling Rev	302082	I/C Anc Rev Sch 1-Scheduling-Nevada Pwr	WRG	-3	0	0	0	0	-1	0	0	0
4561100	Other Wheeling Rev	302092	I/C Anc Rev Sch 2-Reactive-Nevada Pwr	WRG	-2	0	0	0	0	-1	0	0	0
4561100	Other Wheeling Rev	302831	I/C Other Wheeling Revenue-Sierra Pac	WRG	-36	0	-6	-2	-7	-19	-3	0	0
4561100	Other Wheeling Rev	302901	USE OF FACILITY REVENUE	WRG	-7,323	-67	-1,142	-351	-1,328	-3,885	-547	-3	0
4561100	Other Wheeling Rev	302981	Transmission Resales to Other Parties	WRG	-836	-8	-130	-40	-152	-444	-62	0	0
4561100	Other Wheeling Rev	302982	Transmission Rev-Unreserved Use Charges	WRG	-108	-1	-17	-5	-20	-57	-8	0	0
4561100	Other Wheeling Rev	302983	Transmission Revenue - Deferral Fees	WRG	-124	-1	-19	-6	-22	-66	-9	0	0
4561100 Total					-21,720	-197	-3,387	-1,041	-3,939	-11,525	-1,622	-9	0
4561910	S/T FIRM WHEEL REV	301926	SHORT TERM FIRM WHEELING	WRG	-2,028	-18	-316	-97	-368	-1,076	-151	-1	0
4561910	S/T FIRM WHEEL REV	302812	I/C ST Firm Wheeling Revenue-Nevada Pwr	WRG	-96	-1	-15	-5	-17	-51	-7	0	0
4561910 Total					-2,123	-19	-331	-102	-385	-1,127	-159	-1	0
4561920	L/T FIRM WHEEL REV	301912	POST-MERGER FIRM WHEELING	WRG	-12,973	-118	-2,023	-622	-2,353	-6,884	-969	-5	0
4561920	L/T FIRM WHEEL REV	301916	PRE-MERGER FIRM WHEELING	WRG	-7,751	-70	-1,209	-371	-1,406	-4,113	-579	-3	0
4561920	L/T FIRM WHEEL REV	301917	PRE-MERGER FIRM WHEELING	WRG	-21,010	-191	-3,277	-1,007	-3,810	-11,148	-1,569	-9	0
4561920	L/T FIRM WHEEL REV	302961	TRANSM CAPACITY RE-ASSIGNMENT REVENUE	WRG	-1	0	0	0	0	0	0	0	0
4561920	L/T FIRM WHEEL REV	302962	TRANSM CAPACITY RE-ASSIGNMENT CONTRA REV	WRG	0	0	0	0	0	0	0	0	0
4561920	L/T FIRM WHEEL REV	302980	Transmisson Point-to-Point Revenue	WRG	-31,422	-286	-4,901	-1,506	-5,698	-16,673	-2,347	-13	0
4561920 Total					-73,158	-665	-11,410	-3,505	-13,266	-38,818	-5,464	-30	0
4561930	NON-FIRM WHEEL REV	301922	NON-FIRM WHEELING REVENUE	WRE	-13,095	-123	-2,029	-636	-2,619	-6,675	-1,007	-5	0
4561930	NON-FIRM WHEEL REV	302822	I/C Non-Firm Wheeling Revenue-Nevada Pwr	WRE	-9	0	-1	0	-2	-5	-1	0	0
4561930 Total					-13,104	-123	-2,031	-637	-2,620	-6,680	-1,008	-5	0
4561990	TRANSMN REV REFUND	301913	Transmission Tariff True-up	WRG	-7,196	-65	-1,122	-345	-1,305	-3,818	-537	-3	0
4561990	TRANSMN REV REFUND	305950	Ancil Revenue Sch 5 - Subject to Refund	WRG	248	2	39	12	45	131	19	0	0
4561990	TRANSMN REV REFUND	305960	Ancil Revenue Sch 6 - Subject to Refund	WRG	532	5	83	25	96	282	40	0	0
4561990 Total					-6,416	-58	-1,001	-307	-1,163	-3,404	-479	-3	0
4562100	USE OF FACIL REV	301911	"INCOME FROM FISH, WILDLIFE"	SG	-22	0	-6	-2	-3	-9	-1	0	0
4562100 Total					-22	0	-6	-2	-3	-9	-1	0	0
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	CAGE	-26	0	0	0	-6	-17	-2	0	0
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	SG	-1	0	0	0	0	0	0	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	CAGE	-2,906	0	0	0	-670	-1,959	-276	-1	0
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	SG	-29	0	-7	-2	-4	-13	-2	0	0
4562300	MISC OTHER REV	301939	Estimated Other Electric Revenue	SG	-2	0	-1	0	0	-1	0	0	0
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	CAGE	-1,873	0	0	0	-432	-1,263	-178	-1	0
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	JBG	-2,452	-105	-1,795	-552	0	0	0	0	0
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	CAGE	-61	0	0	0	-14	-41	-6	0	0
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	CAGW	-162	-7	-118	-36	0	0	0	0	0
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	SG	-217	-3	-56	-18	-33	-95	-13	0	0



Electric Operations Revenue

Twelve Months Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	SG	-1	0	0	0	0	0	0	0	0
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	CAGE	-55	0	0	0	-13	-37	-5	0	0
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	CAGW	-390	-17	-286	-88	0	0	0	0	0
4562300	MISC OTHER REV	301955	OTHER REV WY REG KENNECOTT	WYP	-288	0	0	0	-288	0	0	0	0
4562300	MISC OTHER REV	301958	Wind-based Ancillary Services Estimate	SG	14	0	4	1	2	6	1	0	0
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	SG	-32	0	-8	-3	-5	-14	-2	0	0
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	CAGE	-903	0	0	0	-208	-608	-86	0	0
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	CAGW	-9,923	-423	-7,267	-2,233	0	0	0	0	0
4562300	MISC OTHER REV	302071	I/C Transmission O&M Revenue-Sierra Pac	SG	-8	0	-2	-1	-1	-4	-1	0	0
4562300	MISC OTHER REV	361000	STEAM SALES	CAGE	-81	0	0	0	-19	-54	-8	0	0
4562300	MISC OTHER REV	361000	STEAM SALES	CAGW	-470	-20	-344	-106	0	0	0	0	0
4562300	MISC OTHER REV	362100	Refined Coal Transaction Fee Revenue	CAGE	-35	0	0	0	-8	-24	-3	0	0
4562300	MISC OTHER REV	374400	Timber Sales - Utility Property	CAGW	-1,270	-54	-930	-286	0	0	0	0	0
4562300 Total					-21,144	-630	-10,811	-3,270	-1,699	-4,150	-580	-3	0
4562310	EIM - MISCELLANEOUS	308001	EIM Rev-Forecasting Fee: Pac to TC	SG	-18	0	-5	-2	-3	-8	-1	0	0
4562310 Total					-18	0	-5	-2	-3	-8	-1	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	CAGE	-1	0	0	0	0	0	0	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	IDU	-1	0	0	0	0	0	-1	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	JBG	0	0	0	0	0	0	0	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	OR	-5	0	-5	0	0	0	0	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SO	-3,062	-60	-739	-210	-453	-1,407	-193	-1	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	UT	-90	0	0	0	0	-90	0	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	WA	0	0	0	0	0	0	0	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	WYP	-3	0	0	0	-3	0	0	0	0
4562400 Total					-3,162	-60	-743	-210	-456	-1,497	-193	-1	0
4562500	M&S INV COST OF SALE	514950	M&S INVENTORY COST OF SALES	UT	2,960	0	0	0	0	2,960	0	0	0
4562500 Total					2,960	0	0	0	0	2,960	0	0	0
4562700	RNW ENRGY CRDT SALES	301943	Renewable Energy Credit Sales-Deferral	OTHER	-1,714	0	0	0	0	0	0	0	-1,714
4562700	RNW ENRGY CRDT SALES	301944	Renewable Energy Credit Sales-Estimate	OTHER	211	0	0	0	0	0	0	0	211
4562700	RNW ENRGY CRDT SALES	301945	Renewable Energy Credit Sales	OTHER	-2,203	0	0	0	0	0	0	0	-2,203
4562700	RNW ENRGY CRDT SALES	352943	Renwbl En Cr Sls-Amt	OTHER	-776	0	0	0	0	0	0	0	-776
4562700	RNW ENRGY CRDT SALES	352950	REC Sales - Wind Wake Loss Indemnity	OTHER	-7	0	0	0	0	0	0	0	-7
4562700 Total					-4,490	0	0	0	0	0	0	0	-4,490
4562800	CA GHG Emission Allo	352001	CA GHG Allowance Revenues	OTHER	-11,062	0	0	0	0	0	0	0	-11,062
4562800	CA GHG Emission Allo	352002	CA GHG Allowance Revenues - Deferral	OTHER	11,062	0	0	0	0	0	0	0	11,062
4562800	CA GHG Emission Allo	352003	CA GHG Allowance Revenues - Amortz	OTHER	-8,839	0	0	0	0	0	0	0	-8,839
4562800 Total					-8,839	0	0	0	0	0	0	0	-8,839
4563500	Oth Elec Rev-Def Trn	305990	FERC Transmission Refund-Deferral	OR	10,978	0	10,978	0	0	0	0	0	0
4563500	Oth Elec Rev-Def Trn	305991	FERC Transmission Refund-Amortz	OR	-6,945	0	-6,945	0	0	0	0	0	0
4563500 Total					4,033	0	4,033	0	0	0	0	0	0
Grand Total					-4,868,965	-103,069	-1,304,551	-333,993	-688,404	-2,028,318	-301,615	-14,115	-94,900

B2. O&M EXPENSE



Operations & Maintenance Expense

Twelve Months Ending - June 2018

Allocation Method - Factor West Control Area

(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	CAGE	2,731	0	0	629	1,841	259	1	0	
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	CAGW	44	2	32	10	0	0	0	0	
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	JBG	14,074	601	10,307	3,167	0	0	0	0	
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	43	1	11	4	7	19	3	0	
5000000 Total					16,892	603	10,350	3,180	636	1,860	262	1	0
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	CAGE	131	0	0	30	88	12	0	0	
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	JBG	23	1	17	5	0	0	0	0	
5001000 Total					155	1	17	5	30	88	12	0	0
501NPC		NPCX	Net Power Cost Expense	CAEW	235,430	10,410	171,306	53,715	0	0	0	0	
501NPC Total					235,430	10,410	171,306	53,715	0	0	0	0	
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	CAEE	297	0	0	0	75	192	29	0	
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	JBE	3,397	150	2,472	775	0	0	0	0	
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	SE	195	3	47	15	33	84	13	0	
5010000 Total					3,889	153	2,519	790	108	276	42	0	
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	CA	-345	-345	0	0	0	0	0	0	
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	CAEE	37,032	0	0	0	9,409	23,986	3,618	18	
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	OR	559	0	559	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	
5011500 Total					36,192	-345	559	0	8,354	23,986	3,618	18	
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	CAEE	10,081	0	0	0	2,561	6,530	985	5	
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	CAGW	1,469	63	1,076	331	0	0	0	0	
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	JBE	-2,244	-99	-1,633	-512	0	0	0	0	
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	SE	-191	-3	-46	-15	-32	-83	-12	0	
5012000 Total					9,116	-39	-603	-196	2,529	6,447	973	5	
5013000	START UP FUEL - GAS	NPCX	Net Power Cost Expense	CAEE	386	0	0	0	98	250	38	0	
5013000 Total					386	0	0	0	98	250	38	0	
5014000	FUEL CONSUMED-DIESEL	NPCX	Net Power Cost Expense	CAEE	18	0	0	0	4	11	2	0	
5014000 Total					18	0	0	0	4	11	2	0	
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	CAEE	3,530	0	0	0	897	2,286	345	2	
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	CAGW	114	5	84	26	0	0	0	0	
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	JBE	696	31	506	159	0	0	0	0	
5014500 Total					4,340	36	590	184	897	2,286	345	2	
5015000	FUEL CONS-RES DISP	NPCX	Net Power Cost Expense	CAEE	0	0	0	0	0	0	0	0	
5015000	FUEL CONS-RES DISP	NPCX	Net Power Cost Expense	JBE	67	3	48	15	0	0	0	0	
5015000 Total					67	3	48	15	0	0	0	0	
5015100	ASH & ASH BYPRD SALE	NPCX	Net Power Cost Expense	JBE	0	0	0	0	0	0	0	0	
5015100 Total					0	0	0	0	0	0	0	0	
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	CAGE	30,592	0	0	0	7,049	20,625	2,903	16	
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	CAGW	1,037	44	759	233	0	0	0	0	
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	JBG	17,110	730	12,530	3,850	0	0	0	0	



Operations & Maintenance Expense

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Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account		Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5020000 Total				48,739	774	13,289	4,083	7,049	20,625	2,903	16	0
5022000	STM EXP - FLYASH	STEX	Steam O&M Expense	1,534	0	0	0	353	1,034	146	1	0
5022000 Total				1,534	0	0	0	353	1,034	146	1	0
5023000	STM EXP BOTTOM ASH	STEX	Steam O&M Expense	3	0	0	0	1	2	0	0	0
5023000 Total				3	0	0	0	1	2	0	0	0
5024000	STM EXP SCRUBBER	STEX	Steam O&M Expense	12,568	0	0	0	2,896	8,473	1,193	6	0
5024000 Total				12,568	0	0	0	2,896	8,473	1,193	6	0
5029000	STM EXP - OTHER	STEX	Steam O&M Expense	19,720	0	0	0	4,544	13,295	1,872	10	0
5029000	STM EXP - OTHER	STEX	Steam O&M Expense	938	40	687	211	0	0	0	0	0
5029000 Total				20,659	40	687	211	4,544	13,295	1,872	10	0
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	1,422	0	0	0	328	959	135	1	0
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	81	3	60	18	0	0	0	0	0
5050000 Total				1,504	3	60	18	328	959	135	1	0
5051000	ELEC EXP GENERAL	STEX	Steam O&M Expense	6	0	0	0	1	4	1	0	0
5051000 Total				6	0	0	0	1	4	1	0	0
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	31,977	0	0	0	7,368	21,558	3,035	16	0
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	1,384	59	1,014	311	0	0	0	0	0
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	-2,548	-109	-1,866	-573	0	0	0	0	0
5060000 Total				30,813	-50	-852	-262	7,368	21,558	3,035	16	0
5061000	MISC STM EXP - CON	STEX	Steam O&M Expense	718	0	0	0	166	484	68	0	0
5061000	MISC STM EXP - CON	STEX	Steam O&M Expense	4	0	3	1	0	0	0	0	0
5061000 Total				723	0	3	1	166	484	68	0	0
5061100	MISC STM EXP PLCLU	STEX	Steam O&M Expense	60	0	0	0	14	41	6	0	0
5061100	MISC STM EXP PLCLU	STEX	Steam O&M Expense	1,174	50	860	264	0	0	0	0	0
5061100 Total				1,235	50	860	264	14	41	6	0	0
5061200	MISC STM EXP UNMTG	STEX	Steam O&M Expense	2	0	0	0	1	2	0	0	0
5061200 Total				2	0	0	0	1	2	0	0	0
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	273	0	0	0	63	184	26	0	0
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	5	0	3	1	0	0	0	0	0
5061300 Total				278	0	3	1	63	184	26	0	0
5061400	MISC STM EXP OFFIC	STEX	Steam O&M Expense	1,181	0	0	0	272	796	112	1	0
5061400	MISC STM EXP OFFIC	STEX	Steam O&M Expense	1,235	53	904	278	0	0	0	0	0
5061400 Total				2,416	53	904	278	272	796	112	1	0
5061500	MISC STM EXP COMM	STEX	Steam O&M Expense	222	0	0	0	51	149	21	0	0
5061500 Total				222	0	0	0	51	149	21	0	0
5061600	MISC STM EXP FIRE	STEX	Steam O&M Expense	-8	0	-6	-2	0	0	0	0	0
5061600 Total				-8	0	-6	-2	0	0	0	0	0
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	2,409	0	0	0	555	1,624	229	1	0
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	18	1	14	4	0	0	0	0	0
5062000 Total				2,428	1	14	4	555	1,624	229	1	0



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Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5063000	MISC STEAM JVA CR	STEX	Steam O&M Expense	CAGE	-11,979	0	0	-2,760	-8,076	-1,137	-6	0
5063000	MISC STEAM JVA CR	STEX	Steam O&M Expense	JBG	-26,018	-1,110	-19,054	-5,854	0	0	0	0
5063000 Total					-37,998	-1,110	-19,054	-5,854	-2,760	-8,076	-1,137	-6
5064000	MISC STM EXP RCRT	STEX	Steam O&M Expense	CAGE	18	0	0	4	12	2	0	0
5064000 Total					18	0	0	4	12	2	0	0
5065000	MISC STM EXP - SEC	STEX	Steam O&M Expense	CAGE	584	0	0	135	394	55	0	0
5065000	MISC STM EXP - SEC	STEX	Steam O&M Expense	JBG	88	4	64	20	0	0	0	0
5065000 Total					671	4	64	20	135	394	55	0
5066000	MISC STM EXP -SFTY	STEX	Steam O&M Expense	CAGE	1,282	0	0	295	865	122	1	0
5066000	MISC STM EXP -SFTY	STEX	Steam O&M Expense	JBG	68	3	50	15	0	0	0	0
5066000 Total					1,350	3	50	15	295	865	122	1
5067000	MISC STM EXP TRNNG	STEX	Steam O&M Expense	CAGE	1,843	0	0	425	1,242	175	1	0
5067000	MISC STM EXP TRNNG	STEX	Steam O&M Expense	JBG	2,938	125	2,152	661	0	0	0	0
5067000 Total					4,781	125	2,152	661	425	1,242	175	1
5069000	MISC STM EXP WTSFY	STEX	Steam O&M Expense	CAGE	656	0	0	151	442	62	0	0
5069000 Total					656	0	0	151	442	62	0	0
5069900	MISC STM EXP MISC	STEX	Steam O&M Expense	CAGE	3,111	0	0	717	2,097	295	2	0
5069900 Total					3,111	0	0	717	2,097	295	2	0
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	CAGE	161	0	0	37	109	15	0	0
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	CAGW	25	1	18	6	0	0	0	0
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	JBG	362	15	265	82	0	0	0	0
5070000 Total					549	17	284	87	37	109	15	0
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	CAGE	3,283	0	0	756	2,213	312	2	0
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	CAGW	181	8	132	41	0	0	0	0
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	JBG	811	35	594	182	0	0	0	0
5100000 Total					4,274	42	726	223	756	2,213	312	2
5101000	MNTNCE SUPVSN &ENG	STEX	Steam O&M Expense	CAGE	3,342	0	0	770	2,253	317	2	0
5101000 Total					3,342	0	0	770	2,253	317	2	0
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	CAGE	4,930	0	0	1,136	3,323	468	3	0
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	CAGW	332	14	243	75	0	0	0	0
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	JBG	582	25	426	131	0	0	0	0
5110000 Total					5,844	39	670	206	1,136	3,323	468	3
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	CAGE	5,108	0	0	1,177	3,444	485	3	0
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	JBG	273	12	200	61	0	0	0	0
5111000 Total					5,381	12	200	61	1,177	3,444	485	3
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	CAGE	589	0	0	136	397	56	0	0
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	JBG	561	24	411	126	0	0	0	0
5111100 Total					1,150	24	411	126	136	397	56	0
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	CAGE	472	0	0	109	318	45	0	0
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	JBG	419	18	307	94	0	0	0	0



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Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5112000 Total					891	18	307	94	109	318	45	0	0
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	CAGE	2,931	0	0	0	675	1,976	278	2	0
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	JBG	7,287	311	5,337	1,640	0	0	0	0	0
5112000 Total					10,218	311	5,337	1,640	675	1,976	278	2	0
5114000	MNT OF STRCT CATH	STEX	Steam O&M Expense	CAGE	11	0	0	0	3	7	1	0	0
5114000	MNT OF STRCT CATH	STEX	Steam O&M Expense	JBG	17	1	13	4	0	0	0	0	0
5114000 Total					28	1	13	4	3	7	1	0	0
5116000	MNT STRCT DAM RIVR	STEX	Steam O&M Expense	CAGE	69	0	0	0	16	47	7	0	0
5116000 Total					69	0	0	0	16	47	7	0	0
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	CAGE	788	0	0	0	181	531	75	0	0
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	JBG	708	30	518	159	0	0	0	0	0
5117000 Total					1,496	30	518	159	181	531	75	0	0
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	CAGE	786	0	0	0	181	530	75	0	0
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	JBG	483	21	354	109	0	0	0	0	0
5118000 Total					1,269	21	354	109	181	530	75	0	0
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	CAGE	1,147	0	0	0	264	773	109	1	0
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	JBG	434	19	318	98	0	0	0	0	0
5119000 Total					1,582	19	318	98	264	773	109	1	0
5119900	MNT OF STRCT-MISC	STEX	Steam O&M Expense	CAGE	551	0	0	0	127	371	52	0	0
5119900 Total					551	0	0	0	127	371	52	0	0
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	CAGE	13,986	0	0	0	3,222	9,429	1,327	7	0
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	CAGW	2,370	101	1,736	533	0	0	0	0	0
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	JBG	828	35	607	186	0	0	0	0	0
5120000 Total					17,184	136	2,342	720	3,222	9,429	1,327	7	0
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	CAGE	2,189	0	0	0	504	1,476	208	1	0
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	JBG	2,834	121	2,075	638	0	0	0	0	0
5121000 Total					5,023	121	2,075	638	504	1,476	208	1	0
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	CAGE	64	0	0	0	15	43	6	0	0
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	JBG	25	1	19	6	0	0	0	0	0
5121100 Total					90	1	19	6	15	43	6	0	0
5121200	MNT BOILR-CL HANDL	STEX	Steam O&M Expense	CAGE	2,776	0	0	0	640	1,871	263	1	0
5121200	MNT BOILR-CL HANDL	STEX	Steam O&M Expense	JBG	2,172	93	1,591	489	0	0	0	0	0
5121200 Total					4,948	93	1,591	489	640	1,871	263	1	0
5121400	MNT BOIL-DEMNERLZ	STEX	Steam O&M Expense	CAGE	431	0	0	0	99	291	41	0	0
5121400	MNT BOIL-DEMNERLZ	STEX	Steam O&M Expense	JBG	90	4	66	20	0	0	0	0	0
5121400 Total					521	4	66	20	99	291	41	0	0
5121500	MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	CAGE	193	0	0	0	44	130	18	0	0
5121500	MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	JBG	108	5	79	24	0	0	0	0	0
5121500 Total					301	5	79	24	44	130	18	0	0
5121600	MNT BOILR-FLYASH	STEX	Steam O&M Expense	CAGE	2,692	0	0	0	620	1,815	255	1	0



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Primary Account	Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5121600	MNT BOILR-FLYASH	STEX	Steam O&M Expense	JBG	1,226	52	898	276	0	0	0	0
5121600 Total					3,918	52	898	276	620	1,815	255	1
5121700	MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	CAGE	552	0	0	0	127	372	52	0
5121700	MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	JBG	195	8	143	44	0	0	0	0
5121700 Total					747	8	143	44	127	372	52	0
5121800	MNT BOIL-FEEDWATR	STEX	Steam O&M Expense	CAGE	2,943	0	0	0	678	1,984	279	2
5121800	MNT BOIL-FEEDWATR	STEX	Steam O&M Expense	JBG	1,515	65	1,109	341	0	0	0	0
5121800 Total					4,458	65	1,109	341	678	1,984	279	2
5121900	MNT BOIL-FRZ PRTEC	STEX	Steam O&M Expense	CAGE	31	0	0	0	7	21	3	0
5121900 Total					31	0	0	0	7	21	3	0
5122000	MNT BOILR-AUX SYST	STEX	Steam O&M Expense	CAGE	903	0	0	0	208	609	86	0
5122000	MNT BOILR-AUX SYST	STEX	Steam O&M Expense	JBG	53	2	39	12	0	0	0	0
5122000 Total					957	2	39	12	208	609	86	0
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	CAGE	2,269	0	0	0	523	1,530	215	1
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	JBG	814	35	596	183	0	0	0	0
5122100 Total					3,083	35	596	183	523	1,530	215	1
5122200	MNT BOIL-PLVRZD CL	STEX	Steam O&M Expense	CAGE	6,159	0	0	0	1,419	4,152	584	3
5122200	MNT BOIL-PLVRZD CL	STEX	Steam O&M Expense	JBG	1,906	81	1,396	429	0	0	0	0
5122200 Total					8,064	81	1,396	429	1,419	4,152	584	3
5122300	MNT BOIL-PRECIP/BAG	STEX	Steam O&M Expense	CAGE	1,410	0	0	0	325	951	134	1
5122300	MNT BOIL-PRECIP/BAG	STEX	Steam O&M Expense	JBG	1,957	84	1,433	440	0	0	0	0
5122300 Total					3,368	84	1,433	440	325	951	134	1
5122400	MNT BOIL-PRTRT WTR	STEX	Steam O&M Expense	CAGE	620	0	0	0	143	418	59	0
5122400	MNT BOIL-PRTRT WTR	STEX	Steam O&M Expense	JBG	62	3	45	14	0	0	0	0
5122400 Total					682	3	45	14	143	418	59	0
5122500	MNT BOIL-RV OSMSIS	STEX	Steam O&M Expense	CAGE	59	0	0	0	14	40	6	0
5122500	MNT BOIL-RV OSMSIS	STEX	Steam O&M Expense	JBG	81	3	59	18	0	0	0	0
5122500 Total					140	3	59	18	14	40	6	0
5122600	MNT BOIL-RHEAT ST	STEX	Steam O&M Expense	CAGE	568	0	0	0	131	383	54	0
5122600	MNT BOIL-RHEAT ST	STEX	Steam O&M Expense	JBG	40	2	29	9	0	0	0	0
5122600 Total					607	2	29	9	131	383	54	0
5122800	MNT BOIL-SOOTBLWG	STEX	Steam O&M Expense	CAGE	1,073	0	0	0	247	723	102	1
5122800	MNT BOIL-SOOTBLWG	STEX	Steam O&M Expense	JBG	676	29	495	152	0	0	0	0
5122800 Total					1,749	29	495	152	247	723	102	1
5122900	MNT BOILR-SCRUBBER	STEX	Steam O&M Expense	CAGE	3,447	0	0	0	794	2,324	327	2
5122900	MNT BOILR-SCRUBBER	STEX	Steam O&M Expense	JBG	2,869	122	2,101	646	0	0	0	0
5122900 Total					6,317	122	2,101	646	794	2,324	327	2
5123000	MNT BOILR-BOTM ASH	STEX	Steam O&M Expense	CAGE	1,704	0	0	0	393	1,149	162	1
5123000	MNT BOILR-BOTM ASH	STEX	Steam O&M Expense	JBG	1,081	46	792	243	0	0	0	0
5123000 Total					2,786	46	792	243	393	1,149	162	1



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Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5123100	MNT BOIL-WTR TRTMT	STEX	Steam O&M Expense	CAGE	201	0	0	0	46	136	19	0	0
5123100 Total					201	0	0	0	46	136	19	0	0
5123200	MNT BOIL-CNTL SUPT	STEX	Steam O&M Expense	CAGE	82	0	0	0	19	55	8	0	0
5123200	MNT BOIL-CNTL SUPT	STEX	Steam O&M Expense	JBG	945	40	692	213	0	0	0	0	0
5123200 Total					1,027	40	692	213	19	55	8	0	0
5123300	MAINT GEO GATH SYS	STEX	Steam O&M Expense	CAGE	184	0	0	0	42	124	17	0	0
5123300 Total					184	0	0	0	42	124	17	0	0
5123400	MAINT OF BOILERS	STEX	Steam O&M Expense	CAGE	1,117	0	0	0	257	753	106	1	0
5123400	MAINT OF BOILERS	STEX	Steam O&M Expense	JBG	848	36	621	191	0	0	0	0	0
5123400 Total					1,966	36	621	191	257	753	106	1	0
5124000	MNT BOILR-CONTROLS	STEX	Steam O&M Expense	CAGE	1,151	0	0	0	265	776	109	1	0
5124000	MNT BOILR-CONTROLS	STEX	Steam O&M Expense	JBG	259	11	190	58	0	0	0	0	0
5124000 Total					1,410	11	190	58	265	776	109	1	0
5125000	MNT BOILER-DRAFT	STEX	Steam O&M Expense	CAGE	3,767	0	0	0	868	2,539	357	2	0
5125000	MNT BOILER-DRAFT	STEX	Steam O&M Expense	JBG	1,207	51	884	272	0	0	0	0	0
5125000 Total					4,973	51	884	272	868	2,539	357	2	0
5126000	MNT BOILR-FIRESIDE	STEX	Steam O&M Expense	CAGE	920	0	0	0	212	620	87	0	0
5126000	MNT BOILR-FIRESIDE	STEX	Steam O&M Expense	JBG	568	24	416	128	0	0	0	0	0
5126000 Total					1,487	24	416	128	212	620	87	0	0
5127000	MNT BLR-BEARNG WTR	STEX	Steam O&M Expense	CAGE	203	0	0	0	47	137	19	0	0
5127000	MNT BLR-BEARNG WTR	STEX	Steam O&M Expense	JBG	73	3	53	16	0	0	0	0	0
5127000 Total					276	3	53	16	47	137	19	0	0
5128000	MNT BOILR WTR/STMD	STEX	Steam O&M Expense	CAGE	4,273	0	0	0	984	2,880	405	2	0
5128000	MNT BOILR WTR/STMD	STEX	Steam O&M Expense	JBG	1,504	64	1,101	338	0	0	0	0	0
5128000 Total					5,776	64	1,101	338	984	2,880	405	2	0
5129000	MNT BOIL-COMP AIR	STEX	Steam O&M Expense	CAGE	1,102	0	0	0	254	743	105	1	0
5129000 Total					1,102	0	0	0	254	743	105	1	0
5129900	MAINT BOILER-MISC	STEX	Steam O&M Expense	CAGE	606	0	0	0	140	409	58	0	0
5129900	MAINT BOILER-MISC	STEX	Steam O&M Expense	JBG	18	1	13	4	0	0	0	0	0
5129900 Total					625	1	13	4	140	409	58	0	0
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	CAGE	4,779	0	0	0	1,101	3,222	453	2	0
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	CAGW	631	27	462	142	0	0	0	0	0
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	JBG	525	22	385	118	0	0	0	0	0
5130000 Total					5,935	49	847	260	1,101	3,222	453	2	0
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	CAGE	11,536	0	0	0	2,658	7,778	1,095	6	0
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	JBG	4,998	213	3,661	1,125	0	0	0	0	0
5131000 Total					16,535	213	3,661	1,125	2,658	7,778	1,095	6	0
5131100	MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	CAGE	318	0	0	0	73	214	30	0	0
5131100	MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	JBG	203	9	149	46	0	0	0	0	0
5131100 Total					521	9	149	46	73	214	30	0	0



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Primary Account	Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5131300	MAINT/PREVENT ROUT	STEX	Steam O&M Expense	CAGE	1	0	0	0	1	0	0	0
5131300 Total					1	0	0	0	1	0	0	0
5131400	MAINT/MAIN TURBINE	STEX	Steam O&M Expense	CAGE	6,886	0	0	1,587	4,642	653	4	0
5131400	MAINT/MAIN TURBINE	STEX	Steam O&M Expense	JBG	2,807	120	2,056	632	0	0	0	0
5131400 Total					9,693	120	2,056	632	1,587	4,642	653	4
5132000	MAINT ALARMS/INFO	STEX	Steam O&M Expense	CAGE	666	0	0	153	449	63	0	0
5132000	MAINT ALARMS/INFO	STEX	Steam O&M Expense	JBG	87	4	63	19	0	0	0	0
5132000 Total					753	4	63	19	153	449	63	0
5133000	MAINT/AIR-COOL-CON	STEX	Steam O&M Expense	CAGE	141	0	0	32	95	13	0	0
5133000 Total					141	0	0	32	95	13	0	0
5134000	MAINT/COMPNT COOL	STEX	Steam O&M Expense	CAGE	178	0	0	41	120	17	0	0
5134000	MAINT/COMPNT COOL	STEX	Steam O&M Expense	JBG	75	3	55	17	0	0	0	0
5134000 Total					253	3	55	17	41	120	17	0
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	CAGE	735	0	0	169	496	70	0	0
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	JBG	134	6	98	30	0	0	0	0
5135000 Total					869	6	98	30	169	496	70	0
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	CAGE	945	0	0	218	637	90	0	0
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	JBG	239	10	175	54	0	0	0	0
5137000 Total					1,184	10	175	54	218	637	90	0
5138000	MAINT-CIRCUL WATER	STEX	Steam O&M Expense	CAGE	693	0	0	160	467	66	0	0
5138000	MAINT-CIRCUL WATER	STEX	Steam O&M Expense	JBG	1,029	44	753	231	0	0	0	0
5138000 Total					1,721	44	753	231	160	467	66	0
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	CAGE	239	0	0	55	161	23	0	0
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	JBG	127	5	93	29	0	0	0	0
5139000 Total					366	5	93	29	55	161	23	0
5139900	MNT ELEC PLT-MISC	STEX	Steam O&M Expense	CAGE	32	0	0	7	21	3	0	0
5139900 Total					32	0	0	7	21	3	0	0
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	CAGE	2,909	0	0	670	1,961	276	1	0
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	CAGW	335	14	245	75	0	0	0	0
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	JBG	868	37	636	195	0	0	0	0
5140000 Total					4,112	51	881	271	670	1,961	276	1
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	CAGE	1,366	0	0	315	921	130	1	0
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	JBG	133	6	98	30	0	0	0	0
5141000 Total					1,499	6	98	30	315	921	130	1
5142000	MISC STM PLT-CONSU	STEX	Steam O&M Expense	CAGE	132	0	0	30	89	13	0	0
5142000 Total					132	0	0	30	89	13	0	0
5144000	MISC STM PLNT-LAB	STEX	Steam O&M Expense	CAGE	84	0	0	19	57	8	0	0
5144000	MISC STM PLNT-LAB	STEX	Steam O&M Expense	JBG	126	5	92	28	0	0	0	0
5144000 Total					211	5	92	28	19	57	8	0
5145000	MAINT MISC-SM TOOL	STEX	Steam O&M Expense	CAGE	237	0	0	54	159	22	0	0



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(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
5145000	MAINT MISC-SM TOOL	STEX	Steam O&M Expense	JBG	67	3	49	15	0	0	0		
5145000 Total					303	3	49	15	54	159	22	0	0
5146000	MAINT/PAGING SYS	STEX	Steam O&M Expense	CAGE	113	0	0	0	26	76	11	0	0
5146000	MAINT/PAGING SYS	STEX	Steam O&M Expense	JBG	36	2	26	8	0	0	0	0	0
5146000 Total					149	2	26	8	26	76	11	0	0
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	CAGE	822	0	0	0	189	554	78	0	0
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	JBG	691	30	506	156	0	0	0	0	0
5147000 Total					1,513	30	506	156	189	554	78	0	0
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	CAGE	1,819	0	0	0	419	1,226	173	1	0
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	JBG	448	19	328	101	0	0	0	0	0
5148000 Total					2,267	19	328	101	419	1,226	173	1	0
5149000	MAINT MISC-OTHER	STEX	Steam O&M Expense	CAGE	134	0	0	0	31	90	13	0	0
5149000	MAINT MISC-OTHER	STEX	Steam O&M Expense	JBG	-108	-5	-79	-24	0	0	0	0	0
5149000 Total					25	-5	-79	-24	31	90	13	0	0
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	CAGE	1,429	0	0	0	329	963	136	1	0
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	CAGW	7,105	303	5,203	1,599	0	0	0	0	0
5350000 Total					8,534	303	5,203	1,599	329	963	136	1	0
5360000	WATER FOR POWER	HYEX	Hydro O&M Expense	CAGW	101	4	74	23	0	0	0	0	0
5360000 Total					101	4	74	23	0	0	0	0	0
5370000	HYDRAULIC EXPENSES	HYEX	Hydro O&M Expense	CAGW	2,286	98	1,674	514	0	0	0	0	0
5370000 Total					2,286	98	1,674	514	0	0	0	0	0
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	CAGE	113	0	0	0	26	76	11	0	0
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	CAGW	455	19	334	102	0	0	0	0	0
5371000 Total					568	19	334	102	26	76	11	0	0
5372000	HYDRO/HATCHERY EXP	HYEX	Hydro O&M Expense	CAGW	108	5	79	24	0	0	0	0	0
5372000 Total					108	5	79	24	0	0	0	0	0
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	CAGE	39	0	0	0	9	26	4	0	0
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	CAGW	185	8	135	42	0	0	0	0	0
5374000 Total					224	8	135	42	9	26	4	0	0
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	CAGE	207	0	0	0	48	140	20	0	0
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	CAGW	451	19	330	101	0	0	0	0	0
5379000 Total					658	19	330	101	48	140	20	0	0
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	CAGE	7,447	0	0	0	1,716	5,021	707	4	0
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	CAGW	10,853	463	7,948	2,442	0	0	0	0	0
5390000 Total					18,300	463	7,948	2,442	1,716	5,021	707	4	0
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	CAGE	126	0	0	0	29	85	12	0	0
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	CAGW	1,553	66	1,137	349	0	0	0	0	0
5400000 Total					1,679	66	1,137	349	29	85	12	0	0
5410000	MNT SUPERV & ENG	HYEX	Hydro O&M Expense	CAGW	0	0	0	0	0	0	0	0	0
5410000 Total					0	0	0	0	0	0	0	0	0



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Primary Account	Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	CAGE	40	0	0	9	27	4	0	0
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	CAGW	821	35	601	185	0	0	0	0
5420000 Total					861	35	601	185	9	27	4	0
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	CAGE	549	0	0	0	127	370	52	0
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	CAGW	1,073	46	786	241	0	0	0	0
5430000 Total					1,622	46	786	241	127	370	52	0
5440000	MAINT OF ELEC PLNT	HYEX	Hydro O&M Expense	CAGE	75	0	0	0	17	50	7	0
5440000 Total					75	0	0	0	17	50	7	0
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	CAGE	221	0	0	0	51	149	21	0
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	CAGW	1,274	54	933	287	0	0	0	0
5441000 Total					1,495	54	933	287	51	149	21	0
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	CAGE	75	0	0	0	17	51	7	0
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	CAGW	447	19	327	101	0	0	0	0
5442000 Total					522	19	327	101	17	51	7	0
5450000	MNT MISC HYDRO PLT	HYEX	Hydro O&M Expense	CAGW	10	0	7	2	0	0	0	0
5450000 Total					10	0	7	2	0	0	0	0
5451000	MNT-FISH/WILDLIFE	HYEX	Hydro O&M Expense	CAGW	987	42	722	222	0	0	0	0
5451000 Total					987	42	722	222	0	0	0	0
5454000	MAINT-OTH REC FAC	HYEX	Hydro O&M Expense	CAGW	2	0	1	0	0	0	0	0
5454000 Total					2	0	1	0	0	0	0	0
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	CAGE	399	0	0	0	92	269	38	0
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	CAGW	497	21	364	112	0	0	0	0
5455000 Total					896	21	364	112	92	269	38	0
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	CAGE	405	0	0	0	93	273	38	0
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	CAGW	1,481	63	1,085	333	0	0	0	0
5459000 Total					1,886	63	1,085	333	93	273	38	0
5460000	OPER SUPERV & ENG	OPEX	Other Production O&M Expense	CAGE	180	0	0	0	41	121	17	0
5460000	OPER SUPERV & ENG	OPEX	Other Production O&M Expense	CAGW	135	6	99	30	0	0	0	0
5460000 Total					315	6	99	30	41	121	17	0
547NPC		NPCX	Net Power Cost Expense	CAEW	72,287	3,196	52,598	16,493	0	0	0	0
547NPC Total					72,287	3,196	52,598	16,493	0	0	0	0
5480000	GENERATION EXP	OPEX	Other Production O&M Expense	CAGE	8,136	0	0	0	1,875	5,485	772	4
5480000	GENERATION EXP	OPEX	Other Production O&M Expense	CAGW	8,590	367	6,291	1,933	0	0	0	0
5480000 Total					16,726	367	6,291	1,933	1,875	5,485	772	4
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	CAGE	2,124	0	0	0	489	1,432	202	1
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	CAGW	1,634	70	1,196	368	0	0	0	0
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	OR	85	0	85	0	0	0	0	0
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	SG	1,370	21	350	112	207	597	82	0
5490000 Total					5,212	90	1,631	480	696	2,029	284	2
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	CAGE	1,758	0	0	0	405	1,185	167	1



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(Allocated in Thousands)

Primary Account	Secondary Group Code			Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	CAGW	1,954	83	1,431	440	0	0	0	0	0
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	OR	725	0	725	0	0	0	0	0	0
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	SG	39	1	10	3	6	17	2	0	0
5500000 Total					4,476	84	2,166	443	411	1,202	169	1	0
5520000	MAINT OF STRUCTURE	OPEX	Other Production O&M Expense	CAGE	4,425	0	0	0	1,020	2,984	420	2	0
5520000	MAINT OF STRUCTURE	OPEX	Other Production O&M Expense	CAGW	53	2	39	12	0	0	0	0	0
5520000 Total					4,479	2	39	12	1,020	2,984	420	2	0
5530000	MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	CAGE	12,084	0	0	0	2,784	8,147	1,147	6	0
5530000	MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	CAGW	6,087	260	4,458	1,370	0	0	0	0	0
5530000 Total					18,171	260	4,458	1,370	2,784	8,147	1,147	6	0
5540000	MNT MSC OTH PWR GN	OPEX	Other Production O&M Expense	CAGE	900	0	0	0	207	607	85	0	0
5540000	MNT MSC OTH PWR GN	OPEX	Other Production O&M Expense	CAGW	697	30	511	157	0	0	0	0	0
5540000 Total					1,597	30	511	157	207	607	85	0	0
5546000	MISC PLANT EQUIP	OPEX	Other Production O&M Expense	CAGE	27	0	0	0	6	18	3	0	0
5546000 Total					27	0	0	0	6	18	3	0	0
555NPC		NPCX	Net Power Cost Expense	CAGW	110,945	4,734	81,248	24,963	0	0	0	0	0
555NPC		NPCX	Net Power Cost Expense	CAEW	4,177	185	3,039	953	0	0	0	0	0
555NPC		NPCX	Net Power Cost Expense	WA	265	0	0	265	0	0	0	0	0
555NPC Total					115,387	4,918	84,288	26,181	0	0	0	0	0
5552300	WA REC COMPLIANCE	NPCX	Net Power Cost Expense	OTHER	31	0	0	0	0	0	0	0	31
5552300 Total					31	0	0	0	0	0	0	0	31
5552400	RENEW ENRGY CR PURCH	NPCX	Net Power Cost Expense	OTHER	560	0	0	0	0	0	0	0	560
5552400 Total					560	0	0	0	0	0	0	0	560
5555700	NPC Deferral Mchnsm	NPCX	Net Power Cost Expense	OTHER	-9,439	0	0	0	0	0	0	0	-9,439
5555700	NPC Deferral Mchnsm	NPCX	Net Power Cost Expense	WA	12,483	0	0	12,483	0	0	0	0	0
5555700 Total					3,044	0	0	12,483	0	0	0	0	-9,439
5560000	SYS CTRL & LD DISP	PSEX	Power Supply Expense	SG	1,476	22	377	121	223	643	89	0	0
5560000 Total					1,476	22	377	121	223	643	89	0	0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	CAGE	8,897	0	0	0	2,050	5,998	844	5	0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	CAGW	163	7	119	37	0	0	0	0	0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	JBE	9	0	7	2	0	0	0	0	0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	JBG	4,151	177	3,040	934	0	0	0	0	0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SG	26,101	395	6,673	2,139	3,943	11,371	1,572	9	0
5570000 Total					39,322	579	9,839	3,112	5,993	17,369	2,416	13	0
5578000	OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	CAGE	94	0	0	0	22	63	9	0	0
5578000	OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	IDU	-3	0	0	0	0	0	-3	0	0
5578000	OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	OR	-4	0	-4	0	0	0	0	0	0
5578000 Total					86	0	-4	0	22	63	6	0	0
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	IDU	3,484	0	0	0	0	0	3,484	0	0
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	OR	1,150	0	1,150	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
5579000 Total				4,634	0	1,150	0	0	0	3,484	0	0
5579100	OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	56	0	0	0	0	56	0	0	0
5579100	OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	33	0	0	0	33	0	0	0	0
5579100 Total				89	0	0	0	33	56	0	0	0
5600000	OPER SUPERV & ENG	TNEX	Transmission O&M Expense	121	0	0	0	28	82	12	0	0
5600000	OPER SUPERV & ENG	TNEX	Transmission O&M Expense	243	10	178	55	0	0	0	0	0
5600000	OPER SUPERV & ENG	TNEX	Transmission O&M Expense	5,457	83	1,395	447	824	2,378	329	2	0
5600000 Total				5,822	93	1,573	502	852	2,459	340	2	0
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	16	0	0	0	4	11	1	0	0
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	24	1	17	5	0	0	0	0	0
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	7,065	107	1,806	579	1,067	3,078	425	2	0
5612000 Total				7,104	108	1,823	584	1,071	3,088	427	2	0
5614000	SCHED, SYS CTR & DSP	TNEX	Transmission O&M Expense	290	12	213	65	0	0	0	0	0
5614000 Total				290	12	213	65	0	0	0	0	0
5614010	EIM - SCHEDULING,SYS	TNEX	Transmission O&M Expense	1,234	19	315	101	186	538	74	0	0
5614010 Total				1,234	19	315	101	186	538	74	0	0
5615000	REL PLAN & STDS DEV	TNEX	Transmission O&M Expense	1,893	0	0	0	436	1,276	180	1	0
5615000 Total				1,893	0	0	0	436	1,276	180	1	0
5616000	TRANS SVC STUDIES	TNEX	Transmission O&M Expense	51	1	13	4	8	22	3	0	0
5616000 Total				51	1	13	4	8	22	3	0	0
5617000	GEN INTERCNCT STUD	TNEX	Transmission O&M Expense	1,837	28	470	151	277	800	111	1	0
5617000 Total				1,837	28	470	151	277	800	111	1	0
5618000	REL PLN & STAND SVCS	TNEX	Transmission O&M Expense	7,529	114	1,925	617	1,137	3,280	453	3	0
5618000 Total				7,529	114	1,925	617	1,137	3,280	453	3	0
5620000	STATION EXP(TRANS)	TNEX	Transmission O&M Expense	2,276	0	0	0	524	1,534	216	1	0
5620000	STATION EXP(TRANS)	TNEX	Transmission O&M Expense	628	27	460	141	0	0	0	0	0
5620000	STATION EXP(TRANS)	TNEX	Transmission O&M Expense	78	3	57	18	0	0	0	0	0
5620000	STATION EXP(TRANS)	TNEX	Transmission O&M Expense	16	0	4	1	2	7	1	0	0
5620000 Total				2,998	30	521	160	527	1,541	217	1	0
5630000	OVERHEAD LINE EXP	TNEX	Transmission O&M Expense	478	0	0	0	110	323	45	0	0
5630000	OVERHEAD LINE EXP	TNEX	Transmission O&M Expense	198	8	145	45	0	0	0	0	0
5630000 Total				677	8	145	45	110	323	45	0	0
565NPC		NPCX	Net Power Cost Expense	114,045	4,866	83,519	25,660	0	0	0	0	0
565NPC Total				114,045	4,866	83,519	25,660	0	0	0	0	0
5660000	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	264	0	0	0	61	178	25	0	0
5660000	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	-226	-10	-165	-51	0	0	0	0	0
5660000	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	2,455	37	628	201	371	1,070	148	1	0
5660000 Total				2,494	28	462	150	432	1,248	173	1	0
5660010	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	18	0	5	2	3	8	1	0	0
5660010 Total				18	0	5	2	3	8	1	0	0



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(Allocated in Thousands)

Primary Account	Secondary Group Code			Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5670000	RENTS-TRANSMISSION	TNEX	Transmission O&M Expense	CAGE	1,251	0	0	0	288	844	119	1	0
5670000	RENTS-TRANSMISSION	TNEX	Transmission O&M Expense	CAGW	1,023	44	749	230	0	0	0	0	0
5670000 Total					2,274	44	749	230	288	844	119	1	0
5680000	MNT SUPERV & ENG	TNEX	Transmission O&M Expense	CAGE	513	0	0	0	118	346	49	0	0
5680000	MNT SUPERV & ENG	TNEX	Transmission O&M Expense	CAGW	214	9	157	48	0	0	0	0	0
5680000	MNT SUPERV & ENG	TNEX	Transmission O&M Expense	SG	503	8	129	41	76	219	30	0	0
5680000 Total					1,230	17	285	89	194	565	79	0	0
5690000	MAINT OF STRUCTURE	TNEX	Transmission O&M Expense	CAGE	43	0	0	0	10	29	4	0	0
5690000	MAINT OF STRUCTURE	TNEX	Transmission O&M Expense	CAGW	1	0	1	0	0	0	0	0	0
5690000 Total					44	0	1	0	10	29	4	0	0
5691000	MAINT-COMP HW TRANS	TNEX	Transmission O&M Expense	SG	60	1	15	5	9	26	4	0	0
5691000 Total					60	1	15	5	9	26	4	0	0
5692000	MAINT-COMP SW TRANS	TNEX	Transmission O&M Expense	SG	983	15	251	81	149	428	59	0	0
5692000 Total					983	15	251	81	149	428	59	0	0
5693000	MAINT-COM EQP TRANS	TNEX	Transmission O&M Expense	CAGE	79	0	0	0	18	53	7	0	0
5693000	MAINT-COM EQP TRANS	TNEX	Transmission O&M Expense	CAGW	412	18	302	93	0	0	0	0	0
5693000	MAINT-COM EQP TRANS	TNEX	Transmission O&M Expense	SG	4,682	71	1,197	384	707	2,040	282	2	0
5693000 Total					5,173	88	1,499	477	725	2,093	289	2	0
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	CAGE	8,481	0	0	0	1,954	5,718	805	4	0
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	CAGW	2,486	106	1,820	559	0	0	0	0	0
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	JBG	109	5	80	25	0	0	0	0	0
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	SG	289	4	74	24	44	126	17	0	0
5700000 Total					11,365	115	1,974	607	1,998	5,844	822	4	0
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	CAGE	10,152	0	0	0	2,339	6,844	963	5	0
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	CAGW	7,352	314	5,384	1,654	0	0	0	0	0
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	SG	162	2	42	13	25	71	10	0	0
5710000 Total					17,667	316	5,426	1,668	2,364	6,915	973	5	0
5720000	MNT UNDERGRD LINES	TNEX	Transmission O&M Expense	CAGE	72	0	0	0	17	49	7	0	0
5720000	MNT UNDERGRD LINES	TNEX	Transmission O&M Expense	CAGW	3	0	2	1	0	0	0	0	0
5720000 Total					75	0	2	1	17	49	7	0	0
5730000	MNT MSC TRANS PLNT	TNEX	Transmission O&M Expense	CAGE	35	0	0	0	8	24	3	0	0
5730000	MNT MSC TRANS PLNT	TNEX	Transmission O&M Expense	SG	123	2	31	10	19	53	7	0	0
5730000 Total					158	2	31	10	27	77	11	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	CA	101	101	0	0	0	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	34	0	0	0	0	0	34	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	OR	823	0	823	0	0	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	8,146	261	2,117	528	874	3,958	409	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	UT	414	0	0	0	0	414	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WA	145	0	0	145	0	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	115	0	0	0	115	0	0	0	0
5800000 Total					9,778	361	2,941	673	988	4,372	443	0	0



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(Allocated in Thousands)

Primary Account		Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5810000	LOAD DISPATCHING	DNEX	Distribution O&M Expense	IDU	0	0	0	0	0	0	0	0
5810000	LOAD DISPATCHING	DNEX	Distribution O&M Expense	SNPD	10,915	349	2,837	707	1,171	5,303	548	0
5810000 Total					10,916	349	2,837	707	1,171	5,303	549	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	CA	60	60	0	0	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	IDU	208	0	0	0	0	0	208	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	OR	947	0	947	0	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	SNPD	7	0	2	0	1	4	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	UT	1,532	0	0	0	0	1,532	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WA	286	0	0	286	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WYP	640	0	0	0	640	0	0	0
5820000 Total					3,681	61	949	287	641	1,535	208	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	CA	231	231	0	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	IDU	379	0	0	0	0	0	379	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	OR	1,695	0	1,695	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	UT	5,480	0	0	0	0	5,480	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WA	316	0	0	316	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYP	357	0	0	0	357	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYU	75	0	0	0	75	0	0	0
5830000 Total					8,534	231	1,695	316	432	5,480	379	0
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	OR	0	0	0	0	0	0	0	0
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	UT	1	0	0	0	0	1	0	0
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	WYP	0	0	0	0	0	0	0	0
5840000 Total					1	0	0	0	0	1	0	0
5850000	STRT LGHT-SGNL SYS	DNEX	Distribution O&M Expense	SNPD	217	7	56	14	23	106	11	0
5850000 Total					217	7	56	14	23	106	11	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	CA	83	83	0	0	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	IDU	237	0	0	0	0	0	237	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	OR	727	0	727	0	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	SNPD	14	0	4	1	2	7	1	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	UT	1,236	0	0	0	0	1,236	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WA	277	0	0	277	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYP	460	0	0	0	460	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYU	115	0	0	0	115	0	0	0
5860000 Total					3,150	84	731	278	576	1,243	238	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	CA	545	545	0	0	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	IDU	1,035	0	0	0	0	0	1,035	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	OR	4,902	0	4,902	0	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	UT	4,552	0	0	0	0	4,552	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WA	1,193	0	0	1,193	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYP	1,044	0	0	0	1,044	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYU	106	0	0	0	106	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
5870000 Total				13,377	545	4,902	1,193	1,150	4,552	1,035	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	CA	27	27	0	0	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	IDU	-9	0	0	0	0	-9	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	OR	-187	0	-187	0	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	SNPD	1,010	32	262	65	108	491	51	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	UT	583	0	0	0	0	583	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WA	-33	0	0	-33	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYP	-2	0	0	0	-2	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYU	-66	0	0	0	-66	0	0	0
5880000 Total				1,321	59	75	32	40	1,073	41	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	CA	64	64	0	0	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	IDU	43	0	0	0	0	43	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	OR	1,498	0	1,498	0	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	SNPD	9	0	2	1	1	4	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	UT	720	0	0	0	0	720	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WA	111	0	0	111	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYP	472	0	0	0	472	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYU	97	0	0	0	97	0	0	0
5890000 Total				3,015	64	1,501	112	571	724	44	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	CA	88	88	0	0	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	124	0	0	0	0	124	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	OR	1,030	0	1,030	0	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	2,234	71	581	145	240	1,085	112	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	UT	1,312	0	0	0	0	1,312	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WA	175	0	0	175	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	480	0	0	0	480	0	0	0
5900000 Total				5,443	159	1,611	320	719	2,397	237	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	CA	39	39	0	0	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	IDU	90	0	0	0	0	90	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	OR	731	0	731	0	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	SNPD	122	4	32	8	13	59	6	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	UT	735	0	0	0	0	735	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WA	158	0	0	158	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYP	304	0	0	0	304	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYU	84	0	0	0	84	0	0	0
5910000 Total				2,263	43	763	166	400	795	96	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	CA	242	242	0	0	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	IDU	436	0	0	0	0	436	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	OR	2,535	0	2,535	0	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	SNPD	1,734	55	451	112	186	843	87	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	UT	2,351	0	0	0	0	2,351	0	0



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(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WA	528	0	0	528	0	0	0		
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYP	1,008	0	0	0	1,008	0	0		
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYU	14	0	0	0	14	0	0		
5920000 Total					8,848	298	2,986	641	1,208	3,193	523	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	CA	6,159	6,159	0	0	0	0	0		
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	IDU	4,645	0	0	0	0	4,645	0		
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	OR	31,633	0	31,633	0	0	0	0		
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	SNPD	1,704	54	443	110	183	828	86		
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	UT	28,962	0	0	0	0	28,962	0		
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WA	4,528	0	0	4,528	0	0	0		
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYP	6,660	0	0	0	6,660	0	0		
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYU	1,037	0	0	0	1,037	0	0		
5930000 Total					85,327	6,214	32,075	4,638	7,880	29,789	4,731	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	CA	-44	-44	0	0	0	0	0		
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	IDU	392	0	0	0	0	392	0		
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	OR	-580	0	-580	0	0	0	0		
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	SNPD	-220	-7	-57	-14	-24	-107	-11		
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	UT	1,118	0	0	0	0	1,118	0		
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WA	-116	0	0	-116	0	0	0		
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WYP	358	0	0	0	358	0	0		
5931000 Total					907	-51	-637	-130	334	1,011	381	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	CA	562	562	0	0	0	0	0		
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	IDU	805	0	0	0	0	805	0		
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	OR	6,672	0	6,672	0	0	0	0		
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	SNPD	70	2	18	5	8	34	4		
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	UT	13,277	0	0	0	0	13,277	0		
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WA	1,168	0	0	1,168	0	0	0		
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYP	1,551	0	0	0	1,551	0	0		
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYU	218	0	0	0	218	0	0		
5940000 Total					24,324	564	6,691	1,173	1,777	13,311	809	0	0
5950000	MAINT LINE TRNSFRM	DNEX	Distribution O&M Expense	SNPD	1,043	33	271	68	112	507	52		
5950000 Total					1,043	33	271	68	112	507	52	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	CA	101	101	0	0	0	0	0		
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	IDU	118	0	0	0	0	118	0		
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	OR	904	0	904	0	0	0	0		
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	UT	1,455	0	0	0	0	1,455	0		
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WA	151	0	0	151	0	0	0		
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYP	238	0	0	0	238	0	0		
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYU	100	0	0	0	100	0	0		
5960000 Total					3,067	101	904	151	339	1,455	118	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	CA	13	13	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	IDU	26	0	0	0	26	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	OR	116	0	116	0	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	SNPD	-410	-13	-107	-27	-44	-199	-21
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	UT	276	0	0	0	276	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WA	21	0	0	21	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYP	29	0	0	0	29	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYU	14	0	0	0	14	0	0
5970000 Total					85	0	10	-6	-1	77	6
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	CA	28	28	0	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	IDU	88	0	0	0	0	88	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	OR	159	0	159	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	SNPD	4,917	157	1,278	318	527	2,389	247
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	UT	679	0	0	0	679	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WA	163	0	0	163	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WYP	219	0	0	0	219	0	0
5980000 Total					6,252	185	1,437	481	746	3,068	335
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	CN	2,444	59	766	171	184	1,161	102
9010000 Total					2,444	59	766	171	184	1,161	102
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CA	916	916	0	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CN	883	21	277	62	66	420	37
9020000	METER READING EXP	CAEX	Customer Accounting Expense	IDU	1,995	0	0	0	0	1,995	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	OR	10,278	0	10,278	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	UT	3,685	0	0	0	3,685	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WA	653	0	0	653	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYP	1,135	0	0	0	1,135	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYU	219	0	0	0	219	0	0
9020000 Total					19,764	937	10,555	714	1,420	4,105	2,032
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	CN	1,101	27	345	77	83	523	46
9030000 Total					1,101	27	345	77	83	523	46
9031000	CUST RCRD/CUST SYS	CAEX	Customer Accounting Expense	CN	2,141	52	671	150	161	1,017	89
9031000 Total					2,141	52	671	150	161	1,017	89
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CN	8,657	210	2,715	607	652	4,114	360
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	UT	-4	0	0	0	0	-4	0
9032000 Total					8,652	210	2,715	607	652	4,109	360
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CA	211	211	0	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CN	13,209	320	4,142	926	995	6,277	549
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	IDU	290	0	0	0	0	290	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	OR	2,170	0	2,170	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	UT	3,407	0	0	0	3,407	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WA	630	0	0	630	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYP	749	0	0	0	749	0	0



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(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYU	91	0	0	0	91	0	0	0
9033000 Total					20,757	531	6,312	1,556	1,835	9,684	838	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	CA	15	15	0	0	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	IDU	18	0	0	0	0	0	18	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	OR	100	0	100	0	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	UT	65	0	0	0	0	65	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WA	18	0	0	18	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYP	26	0	0	0	26	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYU	4	0	0	0	4	0	0	0
9035000 Total					246	15	100	18	29	65	18	0
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	CN	16,711	405	5,241	1,171	1,258	7,941	694	0
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	OR	21	0	21	0	0	0	0	0
9036000 Total					16,732	405	5,261	1,171	1,258	7,941	694	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CA	557	557	0	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CN	30	1	9	2	2	14	1	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	IDU	773	0	0	0	0	0	773	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	OR	4,696	0	4,696	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	UT	3,862	0	0	0	0	3,862	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WA	1,809	0	0	1,809	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WYP	752	0	0	0	752	0	0	0
9040000 Total					12,478	557	4,706	1,811	754	3,876	774	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	IDU	0	0	0	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	OR	-63	0	-63	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	UT	1	0	0	0	0	1	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WA	-1	0	0	-1	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WYP	5	0	0	0	5	0	0	0
9042000 Total					-58	0	-63	-1	5	1	0	0
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	CN	11	0	3	1	1	5	0	0
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	OR	0	0	0	0	0	0	0	0
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	UT	0	0	0	0	0	0	0	0
9050000 Total					11	0	3	1	1	5	0	0
9070000	SUPRV (CUST SERV)	CSEX	Customer Service Expense	CN	260	6	81	18	20	123	11	0
9070000 Total					260	6	81	18	20	123	11	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CA	116	116	0	0	0	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CN	11	0	3	1	1	5	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	OR	4	0	4	0	0	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	UT	5	0	0	0	0	5	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WA	18	0	0	18	0	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WYP	2	0	0	0	2	0	0	0
9080000 Total					155	116	7	18	3	10	0	0
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	CN	100	2	31	7	7	47	4	0



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(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9081000 Total			100	2	31	7	7	47	4	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	CA	58	58	0	0	0	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	CN	931	23	292	65	70	442	39
9084000	DSM DIRECT	CSEX	Customer Service Expense	OTHER	73	0	0	0	0	0	73
9084000	DSM DIRECT	CSEX	Customer Service Expense	UT	1	0	0	0	1	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	WA	10	0	0	10	0	0	0
9084000 Total			1,073	81	292	75	70	443	39	0	73
9085000	DSM AMORT	CSEX	Customer Service Expense	IDU	34	0	0	0	0	34	0
9085000	DSM AMORT	CSEX	Customer Service Expense	WYP	4	0	0	0	4	0	0
9085000 Total			39	0	0	0	4	0	34	0	0
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	OTHER	66,872	0	0	0	0	0	66,872
9085100 Total			66,872	0	0	0	0	0	0	0	66,872
9086000	CUST SERV	CSEX	Customer Service Expense	CN	483	12	151	34	36	229	20
9086000	CUST SERV	CSEX	Customer Service Expense	IDU	-19	0	0	0	0	-19	0
9086000	CUST SERV	CSEX	Customer Service Expense	OR	2,047	0	2,047	0	0	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	UT	2,382	0	0	0	0	2,382	0
9086000	CUST SERV	CSEX	Customer Service Expense	WA	277	0	0	277	0	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	WYP	889	0	0	0	889	0	0
9086000 Total			6,059	12	2,199	311	925	2,612	1	0	0
9089500	BLUE SKY EXPENSE	CSEX	Customer Service Expense	OTHER	3,421	0	0	0	0	0	3,421
9089500 Total			3,421	0	0	0	0	0	0	0	3,421
9089600	SOLAR FEED-IN EXP	CSEX	Customer Service Expense	OTHER	11,279	0	0	0	0	0	11,279
9089600 Total			11,279	0	0	0	0	0	0	0	11,279
9089700	SUBSCRIBER SOLAR	CSEX	Customer Service Expense	UT	121	0	0	0	0	121	0
9089700 Total			121	0	0	0	0	121	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CA	81	81	0	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CN	2,566	62	805	180	193	1,219	107
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	IDU	56	0	0	0	0	56	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	OR	472	0	472	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	UT	785	0	0	0	0	785	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WA	85	0	0	85	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYP	217	0	0	0	217	0	0
9090000 Total			4,263	144	1,276	265	410	2,005	163	0	0
9100000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	8	0	3	1	1	4	0
9100000 Total			8	0	3	1	1	4	0	0	0
9101000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	21	1	7	1	2	10	1
9101000 Total			21	1	7	1	2	10	1	0	0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	OR	0	0	0	0	0	0	0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	SO	73,020	1,438	17,619	5,004	10,796	33,551	4,592
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WA	0	0	0	0	0	0	0



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Primary Account		Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9200000 Total				73,020	1,438	17,619	5,004	10,796	33,551	4,592	19	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CA	6	6	0	0	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CN	92	2	29	6	7	44	4	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	IDU	27	0	0	0	0	0	27	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	OR	73	0	73	0	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	SO	9,541	188	2,302	654	1,411	4,384	600	2
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	UT	130	0	0	0	0	130	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WA	11	0	0	11	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYP	42	0	0	0	42	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYU	10	0	0	0	10	0	0	0
9210000 Total				9,931	196	2,404	671	1,469	4,557	631	2	0
9220000	A&G EXP TRANSF-CR	AGEX	Administrative & General Expense	SO	-31,510	-621	-7,603	-2,159	-4,659	-14,479	-1,982	-8
9220000 Total				-31,510	-621	-7,603	-2,159	-4,659	-14,479	-1,982	-8	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	CA	75	75	0	0	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	IDU	1	0	0	0	0	0	1	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	OR	107	0	107	0	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	SO	11,977	236	2,890	821	1,771	5,503	753	3
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	UT	2,049	0	0	0	0	2,049	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WA	181	0	0	181	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYP	38	0	0	0	38	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYU	27	0	0	0	27	0	0	0
9230000 Total				14,454	310	2,997	1,002	1,836	7,552	754	3	0
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	IDU	2	0	0	0	0	0	2	0
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	OR	9	0	9	0	0	0	0	0
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	SO	7,883	155	1,902	540	1,165	3,622	496	2
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	UT	3	0	0	0	0	3	0	0
9239990 Total				7,898	155	1,911	540	1,165	3,626	498	2	0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	IDU	114	0	0	0	0	0	114	0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	OR	7,069	0	7,069	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
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	WYP	350	0	0	0	350	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	-2,908	-2,908	0	0	0	0	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	IDU	0	0	0	0	0	0	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	OR	-285	0	-285	0	0	0	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	UT	-2	0	0	0	0	-2	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	WYP	-1	0	0	0	-1	0	0	0
9242000 Total				-3,196	-2,908	-285	0	-1	-2	0	0	0
9243000	PROP INS - PREMIUMS	AGEX	Administrative & General Expense	SO	5,453	107	1,316	374	806	2,506	343	1
9243000 Total				5,453	107	1,316	374	806	2,506	343	1	0
9250000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	6,436	127	1,553	441	952	2,957	405	2



Operations & Maintenance Expense

Twelve Months Ending - June 2018

Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account		Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9250000 Total				6,436	127	1,553	441	952	2,957	405	2	0
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	-861	0	-861	0	0	0	0	0	0
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	861	17	208	59	127	396	54	0	0
9251000 Total				0	17	-653	59	127	396	54	0	0
9261200	PEN EXP-OTH NBC	AGEX	Administrative & General Expense	-8,040	-158	-1,940	-551	-1,189	-3,694	-506	-2	0
9261200 Total				-8,040	-158	-1,940	-551	-1,189	-3,694	-506	-2	0
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	-93	-93	0	0	0	0	0	0	0
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	-1,018	0	-1,018	0	0	0	0	0	0
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	-1,641	-32	-396	-112	-243	-754	-103	0	0
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	142	0	0	0	0	142	0	0	0
9261500 Total				-2,611	-125	-1,414	-112	-243	-613	-103	0	0
9262200	POSTRET EXP-OTH NBC	AGEX	Administrative & General Expense	-7,706	-152	-1,859	-528	-1,139	-3,541	-485	-2	0
9262200 Total				-7,706	-152	-1,859	-528	-1,139	-3,541	-485	-2	0
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	17	17	0	0	0	0	0	0	0
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	193	0	193	0	0	0	0	0	0
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	139	0	0	0	0	139	0	0	0
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	375	0	0	0	375	0	0	0	0
9262500 Total				725	17	193	0	375	139	0	0	0
9263200	SERP EXP-OTH NBC	AGEX	Administrative & General Expense	1,461	29	353	100	216	671	92	0	0
9263200 Total				1,461	29	353	100	216	671	92	0	0
9269100	GROSS-UP - PENSION	AGEX	Administrative & General Expense	3,099	61	748	212	458	1,424	195	1	0
9269100 Total				3,099	61	748	212	458	1,424	195	1	0
9269200	GROSS-UP - POST-RETR	AGEX	Administrative & General Expense	-4,423	-87	-1,067	-303	-654	-2,032	-278	-1	0
9269200 Total				-4,423	-87	-1,067	-303	-654	-2,032	-278	-1	0
9269300	GROSS-UP - SERP	AGEX	Administrative & General Expense	1,234	24	298	85	182	567	78	0	0
9269300 Total				1,234	24	298	85	182	567	78	0	0
9269400	GROSS-UP - MD/DN/V/L	AGEX	Administrative & General Expense	61,358	1,208	14,805	4,205	9,071	28,193	3,859	16	0
9269400 Total				61,358	1,208	14,805	4,205	9,071	28,193	3,859	16	0
9269500	GROSS-UP - 401(K) EX	AGEX	Administrative & General Expense	37,403	737	9,025	2,563	5,530	17,186	2,352	10	0
9269500 Total				37,403	737	9,025	2,563	5,530	17,186	2,352	10	0
9269600	GROSS-UP - POST-EMPL	AGEX	Administrative & General Expense	6,443	127	1,555	442	953	2,961	405	2	0
9269600 Total				6,443	127	1,555	442	953	2,961	405	2	0
9269700	GROSS-UP - OTH BEN E	AGEX	Administrative & General Expense	5,969	118	1,440	409	883	2,743	375	2	0
9269700 Total				5,969	118	1,440	409	883	2,743	375	2	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	713	713	0	0	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	1	0	0	0	0	1	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	30	0	0	0	0	0	30	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	739	0	739	0	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	2,779	55	671	190	411	1,277	175	1	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	418	0	0	0	0	418	0	0	0



Operations & Maintenance Expense

Twelve Months Ending - June 2018

Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WA	22	0	22	0	0	0	0		
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WYP	353	0	0	353	0	0	0		
9280000 Total					5,055	768	1,410	213	764	1,696	205	1	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	CA	64	64	0	0	0	0	0		
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	IDU	667	0	0	0	0	667	0		
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	OR	3,278	0	3,278	0	0	0	0		
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	SO	0	0	0	0	0	0	0		
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	UT	6,290	0	0	0	0	6,290	0		
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WA	692	0	0	692	0	0	0		
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WYP	1,977	0	0	0	1,977	0	0		
9282000 Total					12,967	64	3,278	692	1,977	6,290	667	0	0
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	CAGE	194	0	0	0	45	131	18		
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	CAGW	2,510	107	1,838	565	0	0	0		
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	SG	2,177	33	557	178	329	949	131		
9283000 Total					4,882	140	2,395	743	374	1,080	150	1	0
9290000	DUPLICATE CHRGS-CR	AGEX	Administrative & General Expense	SO	-4,810	-95	-1,161	-330	-711	-2,210	-302		
9290000 Total					-4,810	-95	-1,161	-330	-711	-2,210	-302	-1	0
9299100	DUP CHG CR - PENSION	AGEX	Administrative & General Expense	SO	-3,099	-61	-748	-212	-458	-1,424	-195		
9299100 Total					-3,099	-61	-748	-212	-458	-1,424	-195	-1	0
9299200	DUP CHG CR - POST-RT	AGEX	Administrative & General Expense	SO	4,423	87	1,067	303	654	2,032	278		
9299200 Total					4,423	87	1,067	303	654	2,032	278	1	0
9299300	DUP CHRG CR - SERP	AGEX	Administrative & General Expense	SO	-1,234	-24	-298	-85	-182	-567	-78		
9299300 Total					-1,234	-24	-298	-85	-182	-567	-78	0	0
9299400	DUP CHG CR - M/D/V/L	AGEX	Administrative & General Expense	SO	-61,358	-1,208	-14,805	-4,205	-9,071	-28,193	-3,859		
9299400 Total					-61,358	-1,208	-14,805	-4,205	-9,071	-28,193	-3,859	-16	0
9299500	DUP CHRG CR - 401(K)	AGEX	Administrative & General Expense	SO	-37,403	-737	-9,025	-2,563	-5,530	-17,186	-2,352		
9299500 Total					-37,403	-737	-9,025	-2,563	-5,530	-17,186	-2,352	-10	0
9299600	DUP CHG CR - POST-EM	AGEX	Administrative & General Expense	SO	-6,443	-127	-1,555	-442	-953	-2,961	-405		
9299600 Total					-6,443	-127	-1,555	-442	-953	-2,961	-405	-2	0
9299700	DUP CHG CR - OTH BEN	AGEX	Administrative & General Expense	SO	-5,969	-118	-1,440	-409	-883	-2,743	-375		
9299700 Total					-5,969	-118	-1,440	-409	-883	-2,743	-375	-2	0
9301000	GEN ADVERTISING EXP	AGEX	Administrative & General Expense	SO	1	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	OR	27	0	27	0	0	0	0		
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	SO	2,197	43	530	151	325	1,010	138		
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	UT	0	0	0	0	0	0	0		
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WA	6	0	0	6	0	0	0		
9302000 Total					2,230	43	557	156	325	1,010	138	1	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	CA	49	49	0	0	0	0	0		
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	IDU	2	0	0	0	0	0	2		



Operations & Maintenance Expense

Twelve Months Ending - June 2018

Allocation Method - Factor West Control Area
(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	OR	305	0	305	0	0	0	0	0
9310000	RENTS (A&G)	AGEX Administrative & General Expense	SO	2,469	49	596	169	365	1,135	155	1
9310000	RENTS (A&G)	AGEX Administrative & General Expense	UT	5	0	0	0	0	5	0	0
9310000	RENTS (A&G)	AGEX Administrative & General Expense	WA	41	0	0	41	0	0	0	0
9310000	RENTS (A&G)	AGEX Administrative & General Expense	WYP	54	0	0	0	54	0	0	0
9310000 Total				2,925	98	901	210	419	1,140	157	1
9350000	MAINT GENERAL PLNT	AGEX Administrative & General Expense	CA	85	85	0	0	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX Administrative & General Expense	CN	80	2	25	6	6	38	3	0
9350000	MAINT GENERAL PLNT	AGEX Administrative & General Expense	IDU	18	0	0	0	0	0	18	0
9350000	MAINT GENERAL PLNT	AGEX Administrative & General Expense	OR	208	0	208	0	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX Administrative & General Expense	SO	21,429	422	5,171	1,469	3,168	9,846	1,348	6
9350000	MAINT GENERAL PLNT	AGEX Administrative & General Expense	UT	105	0	0	0	0	105	0	0
9350000	MAINT GENERAL PLNT	AGEX Administrative & General Expense	WA	53	0	0	53	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX Administrative & General Expense	WYP	40	0	0	0	40	0	0	0
9350000	MAINT GENERAL PLNT	AGEX Administrative & General Expense	WYU	11	0	0	0	11	0	0	0
9350000 Total				22,030	509	5,404	1,527	3,226	9,990	1,369	6
Grand Total				1,575,568	42,096	639,139	195,729	133,008	430,331	62,247	222

B3. DEPRECIATION EXPENSE



Depreciation Expense

Twelve Months Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	CAGE	906	0	0	0	209	610	86	0	0
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	JBG	4	0	3	1	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	CAGE	25,895	0	0	0	5,966	17,458	2,458	13	0
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	CAGW	1,178	50	863	265	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	JBG	2,747	117	2,012	618	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	CAGE	134,618	0	0	0	31,017	90,757	12,776	69	0
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	CAGW	2,729	116	1,999	614	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	JBG	27,914	1,191	20,442	6,281	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	CAGE	26,099	0	0	0	6,013	17,595	2,477	13	0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	CAGW	1,018	43	745	229	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	JBG	6,897	294	5,051	1,552	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	13,546	0	0	0	3,121	9,132	1,286	7	0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	170	7	125	38	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	1,160	49	849	261	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	CAGE	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	JBG	1	0	1	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGE	1,179	0	0	0	272	795	112	1	0
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	12	1	9	3	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	152	6	111	34	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	CAGE	10	0	0	0	2	7	1	0	0
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	CAGW	106	5	78	24	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	CAGE	2	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	CAGE	3	0	0	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	CAGW	13	1	10	3	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3305000	LAND RIGHTS - FISH/WILDLIFE	CAGW	2	0	1	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	CAGE	256	0	0	0	59	172	24	0	0
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	CAGW	5	0	4	1	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGE	222	0	0	0	51	149	21	0	0
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGW	2,049	87	1,501	461	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGE	12	0	0	0	3	8	1	0	0
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGW	4,850	207	3,552	1,091	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGE	102	0	0	0	24	69	10	0	0
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGW	462	20	338	104	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGE	911	0	0	0	210	614	86	0	0
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGW	55	2	40	12	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGE	3,210	0	0	0	740	2,164	305	2	0
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGW	12,088	516	8,852	2,720	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGE	14	0	0	0	3	10	1	0	0



Depreciation Expense

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Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4030000	DEPN EXPENSE-ELECT 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGW	1,736	74	1,271	391	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGE	3	0	0	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGW	4	0	3	1	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3330000	"WATER WHEELS, TURB & GENERATORS"	CAGE	2,003	0	0	0	462	1,350	190	1	0
4030000	DEPN EXPENSE-ELECT 3330000	"WATER WHEELS, TURB & GENERATORS"	CAGW	2,948	126	2,159	663	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	616	0	0	0	142	415	58	0	0
4030000	DEPN EXPENSE-ELECT 3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	2,901	124	2,125	653	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGE	2	0	0	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGW	27	1	20	6	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3350000	MISC POWER PLANT EQUIP	CAGE	5	0	0	0	1	4	1	0	0
4030000	DEPN EXPENSE-ELECT 3351000	MISC POWER PLANT EQUIP - PRODUCTION	CAGW	55	2	40	12	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3360000	"ROADS, RAILROADS & BRIDGES"	CAGE	76	0	0	0	18	51	7	0	0
4030000	DEPN EXPENSE-ELECT 3360000	"ROADS, RAILROADS & BRIDGES"	CAGW	649	28	475	146	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3410000	STRUCTURES & IMPROVEMENTS	CAGE	4,889	0	0	0	1,126	3,296	464	3	0
4030000	DEPN EXPENSE-ELECT 3410000	STRUCTURES & IMPROVEMENTS	CAGW	1,729	74	1,266	389	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGE	448	0	0	0	103	302	43	0	0
4030000	DEPN EXPENSE-ELECT 3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGW	47	2	34	10	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3430000	PRIME MOVERS	CAGE	63,125	0	0	0	14,544	42,558	5,991	33	0
4030000	DEPN EXPENSE-ELECT 3430000	PRIME MOVERS	CAGW	31,795	1,357	23,285	7,154	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3440000	GENERATORS	CAGE	10,489	0	0	0	2,417	7,072	995	5	0
4030000	DEPN EXPENSE-ELECT 3440000	GENERATORS	CAGW	4,114	176	3,012	926	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	6,924	0	0	0	1,595	4,668	657	4	0
4030000	DEPN EXPENSE-ELECT 3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	2,621	112	1,920	590	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	335	0	0	0	77	226	32	0	0
4030000	DEPN EXPENSE-ELECT 3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	112	5	82	25	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3502000	LAND RIGHTS	CAGE	2,227	0	0	0	513	1,501	211	1	0
4030000	DEPN EXPENSE-ELECT 3502000	LAND RIGHTS	CAGW	349	15	256	79	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3502000	LAND RIGHTS	JBG	29	1	21	7	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3502000	LAND RIGHTS	SG	1	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT 3520000	STRUCTURES & IMPROVEMENTS	CAGE	2,731	0	0	0	629	1,841	259	1	0
4030000	DEPN EXPENSE-ELECT 3520000	STRUCTURES & IMPROVEMENTS	CAGW	831	35	608	187	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3520000	STRUCTURES & IMPROVEMENTS	JBG	24	1	17	5	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3520000	STRUCTURES & IMPROVEMENTS	SG	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3530000	STATION EQUIPMENT	CAGE	23,942	0	0	0	5,516	16,141	2,272	12	0
4030000	DEPN EXPENSE-ELECT 3530000	STATION EQUIPMENT	CAGW	8,350	356	6,115	1,879	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3530000	STATION EQUIPMENT	JBG	442	19	323	99	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGE	1,730	0	0	0	399	1,167	164	1	0
4030000	DEPN EXPENSE-ELECT 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	829	35	607	186	0	0	0	0	0



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4030000	DEPN EXPENSE-ELECT 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	JBG	248	11	182	56	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGE	249	0	0	0	57	168	24	0
4030000	DEPN EXPENSE-ELECT 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGW	113	5	83	25	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	JBG	4	0	3	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	17	0	4	1	3	7	1	0
4030000	DEPN EXPENSE-ELECT 3540000	TOWERS AND FIXTURES	CAGE	16,666	0	0	0	3,840	11,236	1,582	9
4030000	DEPN EXPENSE-ELECT 3540000	TOWERS AND FIXTURES	CAGW	2,561	109	1,876	576	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3540000	TOWERS AND FIXTURES	JBG	333	14	244	75	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3540000	TOWERS AND FIXTURES	SG	2	0	0	0	0	1	0	0
4030000	DEPN EXPENSE-ELECT 3550000	POLES AND FIXTURES	CAGE	14,460	0	0	0	3,332	9,748	1,372	7
4030000	DEPN EXPENSE-ELECT 3550000	POLES AND FIXTURES	CAGW	5,852	250	4,286	1,317	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3550000	POLES AND FIXTURES	JBG	15	1	11	3	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3550000	POLES AND FIXTURES	SG	8	0	2	1	1	3	0	0
4030000	DEPN EXPENSE-ELECT 3560000	OVERHEAD CONDUCTORS & DEVICES	CAGE	16,939	0	0	0	3,903	11,420	1,608	9
4030000	DEPN EXPENSE-ELECT 3560000	OVERHEAD CONDUCTORS & DEVICES	CAGW	5,698	243	4,173	1,282	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3560000	OVERHEAD CONDUCTORS & DEVICES	JBG	262	11	192	59	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3560000	OVERHEAD CONDUCTORS & DEVICES	SG	4	0	1	0	1	2	0	0
4030000	DEPN EXPENSE-ELECT 3570000	UNDERGROUND CONDUIT	CAGE	54	0	0	0	12	36	5	0
4030000	DEPN EXPENSE-ELECT 3570000	UNDERGROUND CONDUIT	CAGW	3	0	2	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGE	128	0	0	0	30	86	12	0
4030000	DEPN EXPENSE-ELECT 3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGW	5	0	4	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3590000	ROADS AND TRAILS	CAGE	64	0	0	0	15	43	6	0
4030000	DEPN EXPENSE-ELECT 3590000	ROADS AND TRAILS	CAGW	93	4	68	21	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3590000	ROADS AND TRAILS	JBG	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3590000	ROADS AND TRAILS	SG	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	CA	25	25	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	IDU	26	0	0	0	0	0	26	0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	OR	60	0	60	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	UT	176	0	0	0	0	176	0	0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	WA	7	0	0	7	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	WYP	41	0	0	0	41	0	0	0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	WYU	79	0	0	0	79	0	0	0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	CA	105	105	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	IDU	40	0	0	0	0	0	40	0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	OR	556	0	556	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	UT	915	0	0	0	0	915	0	0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	WA	74	0	0	74	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	WYP	222	0	0	0	222	0	0	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYU	89	0	0	89	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	CA	681	681	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	IDU	624	0	0	0	0	624	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	OR	4,753	0	4,753	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	UT	10,873	0	0	0	10,873	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WA	1,409	0	1,409	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYP	2,282	0	0	2,282	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYU	362	0	0	362	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	28	28	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	10	0	0	0	0	10	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	77	0	77	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	161	0	0	0	161	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	24	0	24	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	40	0	0	40	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	5	0	0	5	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	CA	2,493	2,493	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	IDU	3,175	0	0	0	0	3,175	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	OR	12,493	0	12,493	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	UT	13,688	0	0	0	13,688	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WA	3,869	0	3,869	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYP	5,134	0	0	5,134	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYU	1,087	0	0	1,087	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	1,110	1,110	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	956	0	0	0	0	956	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	6,921	0	6,921	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	6,537	0	0	0	6,537	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	1,777	0	1,777	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	2,371	0	0	2,371	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	340	0	0	340	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	CA	527	527	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	IDU	230	0	0	0	0	230	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	OR	1,861	0	1,861	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	UT	5,002	0	0	0	5,002	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WA	518	0	518	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYP	761	0	0	761	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYU	163	0	0	163	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	479	479	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	635	0	0	0	0	635	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	3,838	0	3,838	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	13,492	0	0	0	13,492	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	707	0	0	707	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	1,475	0	0	0	1,475	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	611	0	0	0	611	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	CA	1,352	1,352	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	IDU	1,901	0	0	0	0	1,901	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	OR	10,862	0	10,862	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	UT	12,298	0	0	0	0	12,298	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WA	2,951	0	0	2,951	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYP	3,389	0	0	0	3,389	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYU	487	0	0	0	487	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	CA	178	178	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	IDU	191	0	0	0	0	191	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	OR	2,106	0	2,106	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	UT	1,963	0	0	0	0	1,963	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WA	519	0	0	519	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYP	349	0	0	0	349	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYU	64	0	0	0	64	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	CA	293	293	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	IDU	729	0	0	0	0	729	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	OR	4,377	0	4,377	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	UT	4,953	0	0	0	0	4,953	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WA	1,058	0	0	1,058	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYP	908	0	0	0	908	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYU	305	0	0	0	305	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	CA	193	193	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	IDU	614	0	0	0	0	614	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	OR	2,522	0	2,522	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	UT	3,396	0	0	0	0	3,396	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WA	501	0	0	501	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYP	531	0	0	0	531	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYU	95	0	0	0	95	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	CA	13	13	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	10	0	0	0	0	10	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	OR	126	0	126	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	UT	272	0	0	0	0	272	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WA	18	0	0	18	0	0	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	692	0	692	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS UT	1,055	0	0	0	0	1,055	0	0	0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS WA	121	0	0	121	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS WYP	244	0	0	0	244	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 CAGE	0	0	0	0	0	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 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	49	49	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS CAEE	15	0	0	0	4	10	2	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS CAGE	69	0	0	0	16	47	7	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS CAGW	63	3	46	14	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	181	0	0	0	0	0	181	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS JBG	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS OR	607	0	607	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS SO	1,556	31	376	107	230	715	98	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS UT	674	0	0	0	0	674	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	145	0	0	0	145	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS WYU	87	0	0	0	87	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 CAEE	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE CAGE	58	0	0	0	13	39	6	0	0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE CAGW	6	0	5	1	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 JBG	8	0	6	2	0	0	0	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 SO	758	15	183	52	112	348	48	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



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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	26	26	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS CAEE	11	0	0	0	3	7	1	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS CAGE	135	0	0	0	31	91	13	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS CAGW	65	3	47	15	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS CN	795	19	249	56	60	378	33	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS IDU	90	0	0	0	0	0	90	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS JBG	20	1	14	4	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS OR	309	0	309	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS SO	7,450	147	1,798	511	1,101	3,423	469	2	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS UT	224	0	0	0	0	224	0	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS WA	64	0	0	64	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS WYP	361	0	0	0	361	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS WYU	12	0	0	0	12	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT CAGE	8	0	0	0	2	5	1	0	0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT CAGW	2	0	2	1	0	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 SO	36	1	9	2	5	17	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	8	8	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT CAGE	177	0	0	0	41	120	17	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT CAGW	32	1	23	7	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 JBG	28	1	21	6	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT OR	124	0	124	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT SO	9	0	2	1	1	4	1	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT UT	125	0	0	0	0	125	0	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT WA	30	0	0	30	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT WYP	37	0	0	0	37	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" CAEE	4	0	0	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" CAGE	774	0	0	0	178	522	73	0	0



Depreciation Expense

Twelve Months Ending - June 2018

Allocation Method - Factor West Control Area

(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"	CAGW	114	5	84	26	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000 "TLS, SHOP, GAR EQUIPMENT"	IDU	87	0	0	0	0	87	0	0
4030000	DEPN EXPENSE-ELECT	3940000 "TLS, SHOP, GAR EQUIPMENT"	JBG	125	5	91	28	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000 "TLS, SHOP, GAR EQUIPMENT"	OR	435	0	435	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000 "TLS, SHOP, GAR EQUIPMENT"	SO	149	3	36	10	22	69	9	0
4030000	DEPN EXPENSE-ELECT	3940000 "TLS, SHOP, GAR EQUIPMENT"	UT	594	0	0	0	0	594	0	0
4030000	DEPN EXPENSE-ELECT	3940000 "TLS, SHOP, GAR EQUIPMENT"	WA	112	0	0	112	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000 "TLS, SHOP, GAR EQUIPMENT"	WYP	153	0	0	0	153	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000 "TLS, SHOP, GAR EQUIPMENT"	WYU	17	0	0	0	17	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000 LABORATORY EQUIPMENT	CA	14	14	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000 LABORATORY EQUIPMENT	CAEE	52	0	0	0	13	34	5	0
4030000	DEPN EXPENSE-ELECT	3950000 LABORATORY EQUIPMENT	CAGE	229	0	0	0	53	154	22	0
4030000	DEPN EXPENSE-ELECT	3950000 LABORATORY EQUIPMENT	CAGW	66	3	48	15	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000 LABORATORY EQUIPMENT	IDU	65	0	0	0	0	0	65	0
4030000	DEPN EXPENSE-ELECT	3950000 LABORATORY EQUIPMENT	JBG	13	1	9	3	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000 LABORATORY EQUIPMENT	OR	352	0	352	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000 LABORATORY EQUIPMENT	SO	234	5	56	16	35	107	15	0
4030000	DEPN EXPENSE-ELECT	3950000 LABORATORY EQUIPMENT	UT	345	0	0	0	0	345	0	0
4030000	DEPN EXPENSE-ELECT	3950000 LABORATORY EQUIPMENT	WA	64	0	0	64	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000 LABORATORY EQUIPMENT	WYP	117	0	0	0	117	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000 LABORATORY EQUIPMENT	WYU	9	0	0	0	9	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000 COMMUNICATION EQUIPMENT	CA	229	229	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000 COMMUNICATION EQUIPMENT	CAEE	11	0	0	0	3	7	1	0
4030000	DEPN EXPENSE-ELECT	3970000 COMMUNICATION EQUIPMENT	CAGE	4,915	0	0	0	1,132	3,314	466	3
4030000	DEPN EXPENSE-ELECT	3970000 COMMUNICATION EQUIPMENT	CAGW	2,298	98	1,683	517	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000 COMMUNICATION EQUIPMENT	CN	160	4	50	11	12	76	7	0
4030000	DEPN EXPENSE-ELECT	3970000 COMMUNICATION EQUIPMENT	IDU	463	0	0	0	0	0	463	0
4030000	DEPN EXPENSE-ELECT	3970000 COMMUNICATION EQUIPMENT	JBG	180	8	132	40	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000 COMMUNICATION EQUIPMENT	OR	2,741	0	2,741	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000 COMMUNICATION EQUIPMENT	SG	1	0	0	0	0	1	0	0
4030000	DEPN EXPENSE-ELECT	3970000 COMMUNICATION EQUIPMENT	SO	3,775	74	911	259	558	1,734	237	1
4030000	DEPN EXPENSE-ELECT	3970000 COMMUNICATION EQUIPMENT	UT	2,564	0	0	0	0	2,564	0	0
4030000	DEPN EXPENSE-ELECT	3970000 COMMUNICATION EQUIPMENT	WA	536	0	0	536	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000 COMMUNICATION EQUIPMENT	WYP	1,026	0	0	0	1,026	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000 COMMUNICATION EQUIPMENT	WYU	249	0	0	0	249	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000 MOBILE RADIO EQUIPMENT	CA	28	28	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000 MOBILE RADIO EQUIPMENT	CAEE	7	0	0	0	2	5	1	0
4030000	DEPN EXPENSE-ELECT	3972000 MOBILE RADIO EQUIPMENT	CAGE	224	0	0	0	52	151	21	0



Depreciation Expense

Twelve Months Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CAGW	93	4	68	21	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	JBG	54	2	40	12	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	OR	236	0	236	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SO	46	1	11	3	7	21	3	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	UT	205	0	0	0	0	205	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WA	50	0	0	50	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
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CAEE	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CAGE	101	0	0	0	23	68	10	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CAGW	20	1	15	4	0	0	0	0	0
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	JBG	7	0	5	2	0	0	0	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	SO	121	2	29	8	18	55	8	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	UT	55	0	0	0	0	55	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					731,162	14,242	163,640	47,617	114,063	344,102	47,298	200	0
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	CAGE	-1,281	0	0	0	-295	-863	-122	-1	0
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	CAGW	-377	-16	-276	-85	0	0	0	0	0
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	JBG	119	5	87	27	0	0	0	0	0
4032000 Total					-1,539	-11	-189	-58	-295	-863	-122	-1	0
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	CAGE	-258	0	0	0	-60	-174	-25	0	0
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	CAGW	2,206	94	1,616	496	0	0	0	0	0
4033000 Total					1,948	94	1,616	496	-60	-174	-25	0	0
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	CAGE	295	0	0	0	68	199	28	0	0
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	CAGW	265	11	194	60	0	0	0	0	0
4034000 Total					560	11	194	60	68	199	28	0	0
4035000	DEPR-TRANSMISSION	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	CAGE	716	0	0	0	165	482	68	0	0
4035000	DEPR-TRANSMISSION	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	CAGW	1,020	44	747	229	0	0	0	0	0
4035000 Total					1,735	44	747	229	165	482	68	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	CA	65	65	0	0	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	IDU	-2,370	0	0	0	0	0	-2,370	0	0



Depreciation Expense

Twelve Months Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	OR	429	0	429	0	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	UT	-22,434	0	0	0	0	-22,434	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WA	254	0	0	254	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WYP	-1,943	0	0	0	-1,943	0	0	0	0
4036000 Total					-25,999	65	429	254	-1,943	-22,434	-2,370	0	0
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	CAGE	226	0	0	0	52	152	21	0	0
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	CAGW	114	5	83	26	0	0	0	0	0
4037000 Total					340	5	83	26	52	152	21	0	0
4039999	DEPR EXP-ELEC, OTH	565970	DEPRECIATION-JOINT OWNER BILLED-CREDIT	CAGE	-210	0	0	0	-48	-141	-20	0	0
4039999 Total					-210	0	0	0	-48	-141	-20	0	0
Grand Total					707,997	14,450	166,519	48,624	112,001	321,323	44,879	200	0

B4. AMORTIZATION EXPENSE



Amortization Expense

Twelve Months Ending - June 2018

Allocation Method - Factor West Control Area

(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	CAGE	510	0	0	0	117	344	48	0	0
4040000	AMOR LTD TRM PLNT 3020000 FRANCHISES AND CONSENTS	CAGW	11,280	481	8,261	2,538	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3020000 FRANCHISES AND CONSENTS	IDU	20	0	0	0	0	0	20	0	0
4040000	AMOR LTD TRM PLNT 3020000 FRANCHISES AND CONSENTS	UT	-3,602	0	0	0	0	-3,602	0	0	0
4040000	AMOR LTD TRM PLNT 3031040 INTANGIBLE PLANT	CAGE	478	0	0	0	110	322	45	0	0
4040000	AMOR LTD TRM PLNT 3031040 INTANGIBLE PLANT	CAGW	889	38	651	200	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3031040 INTANGIBLE PLANT	OR	9	0	9	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3031680 DISTRIBUTION AUTOMATION PILOT	SO	164	3	40	11	24	76	10	0	0
4040000	AMOR LTD TRM PLNT 3031830 CUSTOMER SERVICE SYSTEM	CN	2,343	57	735	164	176	1,113	97	0	0
4040000	AMOR LTD TRM PLNT 3032040 SAP	SO	2,393	47	577	164	354	1,099	150	1	0
4040000	AMOR LTD TRM PLNT 3032340 FACILITY INSPECTION REPORTING SYSTEM	SO	24	0	6	2	3	11	1	0	0
4040000	AMOR LTD TRM PLNT 3032360 2002 GRID NET POWER COST MODELING	SO	5	0	1	0	1	2	0	0	0
4040000	AMOR LTD TRM PLNT 3032450 MID OFFICE IMPROVEMENT PROJECT	SO	241	5	58	17	36	111	15	0	0
4040000	AMOR LTD TRM PLNT 3032590 SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	13	0	3	1	2	6	1	0	0
4040000	AMOR LTD TRM PLNT 3032600 SINGLE PERSON SCHEDULING	SO	809	16	195	55	120	372	51	0	0
4040000	AMOR LTD TRM PLNT 3032640 TIBCO SOFTWARE	SO	527	10	127	36	78	242	33	0	0
4040000	AMOR LTD TRM PLNT 3032680 TRANSMISSION WHOLESALE BILLING SYSTEM	SG	4	0	1	0	1	2	0	0	0
4040000	AMOR LTD TRM PLNT 3032690 UTILITY INTERNATIONAL FORECASTING MODEL	SO	-8	0	-2	-1	-1	-4	-1	0	0
4040000	AMOR LTD TRM PLNT 3032710 ROUGE RIVER HYDRO INTANGIBLES	CAGW	9	0	7	2	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3032760 SWIFT 2 IMPROVEMENTS	CAGW	432	18	316	97	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3032770 NORTH UMPQUA - SETTLEMENT AGREEMENT	CAGW	24	1	18	5	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3032780 BEAR RIVER-SETTLEMENT AGREEMENT	CAGE	6	0	0	0	1	4	1	0	0
4040000	AMOR LTD TRM PLNT 3032830 VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	97	2	24	7	14	45	6	0	0
4040000	AMOR LTD TRM PLNT 3032900 IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	260	0	0	0	60	175	25	0	0
4040000	AMOR LTD TRM PLNT 3032900 IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGW	93	4	68	21	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3032900 IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	JBG	4	0	3	1	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3032990 P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	374	7	90	26	55	172	24	0	0
4040000	AMOR LTD TRM PLNT 3033090 STEAM PLANT INTANGIBLE ASSETS	CAGE	2,208	0	0	0	509	1,488	209	1	0
4040000	AMOR LTD TRM PLNT 3033090 STEAM PLANT INTANGIBLE ASSETS	CAGW	448	19	328	101	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3033090 STEAM PLANT INTANGIBLE ASSETS	JBG	115	5	84	26	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3033170 GTX VERSION 7 SOFTWARE	CN	594	14	186	42	45	282	25	0	0
4040000	AMOR LTD TRM PLNT 3033190 ITRON METER READING SOFTWARE	CN	776	19	243	54	58	369	32	0	0
4040000	AMOR LTD TRM PLNT 3033210 ArcFM Software	SO	801	16	193	55	118	368	50	0	0
4040000	AMOR LTD TRM PLNT 3033220 MONARCH EMS/SCADA	SO	2,882	57	695	198	426	1,324	181	1	0
4040000	AMOR LTD TRM PLNT 3033230 VREALIZE VMWARE - SHARED	SO	211	4	51	14	31	97	13	0	0
4040000	AMOR LTD TRM PLNT 3033240 IEE - Itron Enterprise Addition	CN	738	18	231	52	56	351	31	0	0
4040000	AMOR LTD TRM PLNT 3033250 AMI Metering Software	CN	1,803	44	566	126	136	857	75	0	0
4040000	AMOR LTD TRM PLNT 3033310 C&T - ENERGY TRADING SYSTEM	SO	1,355	27	327	93	200	623	85	0	0



Amortization Expense

Twelve Months Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT 3033320 CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	1,090	21	263	75	161	501	69	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	43	12	27	82	11	0	0
4040000	AMOR LTD TRM PLNT 3034900 MISC - MISCELLANEOUS	CA	1	1	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3034900 MISC - MISCELLANEOUS	CAEE	3	0	0	0	1	2	0	0	0
4040000	AMOR LTD TRM PLNT 3034900 MISC - MISCELLANEOUS	CAGE	655	0	0	0	151	442	62	0	0
4040000	AMOR LTD TRM PLNT 3034900 MISC - MISCELLANEOUS	CAGW	100	4	73	22	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3034900 MISC - MISCELLANEOUS	CN	4	0	1	0	0	2	0	0	0
4040000	AMOR LTD TRM PLNT 3034900 MISC - MISCELLANEOUS	IDU	2	0	0	0	0	0	2	0	0
4040000	AMOR LTD TRM PLNT 3034900 MISC - MISCELLANEOUS	JBG	118	5	86	27	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3034900 MISC - MISCELLANEOUS	OR	2	0	2	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3034900 MISC - MISCELLANEOUS	SG	6,563	99	1,678	538	991	2,859	395	2	0
4040000	AMOR LTD TRM PLNT 3034900 MISC - MISCELLANEOUS	SO	186	4	45	13	28	86	12	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	2	0	0	2	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3034900 MISC - MISCELLANEOUS	WYP	20	0	0	0	20	0	0	0	0
4040000	AMOR LTD TRM PLNT 3035320 HYDRO PLANT INTANGIBLES	CAGE	129	0	0	0	30	87	12	0	0
4040000	AMOR LTD TRM PLNT 3035320 HYDRO PLANT INTANGIBLES	CAGW	23	1	17	5	0	0	0	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 3035330 OATI-OASIS INTERFACE	SO	80	2	19	5	12	37	5	0	0
4040000	AMOR LTD TRM PLNT 3316000 STRUCTURES - LEASE IMPROVEMENTS	CAGW	308	13	226	69	0	0	0	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	308	0	308	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	412	8	99	28	61	189	26	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	80	0	0	80	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	175	0	0	0	175	0	0	0	0
4040000 Total			40,669	1,174	17,210	5,041	4,452	10,926	1,859	7	0
4049000	AMR LTD TRM PLNT-OTH 566201 Amort Exp - Hydro - UT Klamath Adj	OTHER	4,405	0	0	0	0	0	0	0	4,405
4049000	AMR LTD TRM PLNT-OTH 566970 AMORTIZATION JO BILL CREDIT	CAGE	-217	0	0	0	-50	-146	-21	0	0
4049000 Total			4,188	0	0	0	-50	-146	-21	0	4,405
4061000	EL PLNT ACQ ADJ-CM 566920 AMORT ELEC PLANT ACQ ADJ	CAGE	4,751	0	0	0	1,095	3,203	451	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			5,052	0	0	0	1,095	3,505	451	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	5,628	0	0	0	0	0	5,628	0	0
4074100	Reg Credits-BPA Exch 301101 BPA Reg Bill Bal Acct - Residential	OR	42,671	0	42,671	0	0	0	0	0	0



Amortization Expense

Twelve Months Ending - June 2018

Allocation Method - Factor West Control Area

(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	12,306	0	0	12,306	0	0	0	0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	IDU	430	0	0	0	0	0	430	0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	OR	966	0	966	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	WA	697	0	0	697	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
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	OR	2	0	2	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
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	IDU	1,792	0	0	0	0	0	1,792	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	OR	867	0	867	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	WA	741	0	0	741	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
4074100 Total					66,164	0	44,506	13,764	0	0	7,894	0
4074200	Reg Credits-BPA Exch	505201	Regional Bill Intchg Rec/Del-OR (PP)	OR	-44,506	0	-44,506	0	0	0	0	0
4074200	Reg Credits-BPA Exch	505202	Regional Bill Intchg Rec/Del-WA (PP)	WA	-13,764	0	0	-13,764	0	0	0	0
4074200	Reg Credits-BPA Exch	505204	Regional Bill Intchg Rec/Del-ID (RMP)	IDU	-7,894	0	0	0	0	0	-7,894	0
4074200 Total					-66,164	0	-44,506	-13,764	0	0	-7,894	0
Grand Total					50,034	1,174	17,210	5,041	5,497	14,285	2,289	10 4,530

B5. TAXES OTHER THAN INCOME



Taxes Other Than Income

Twelve Months Ending - June 2018

Allocation Method - Factor West Control Area

(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	-434	-9	-105	-30	-64	-199	-27	0	0
4081000 Total					-434	-9	-105	-30	-64	-199	-27	0	0
4081500	PROPERTY TAXES	579000	PROPERTY TAX	GPS	148,983	2,934	35,949	10,210	22,026	68,455	9,370	39	0
4081500 Total					148,983	2,934	35,949	10,210	22,026	68,455	9,370	39	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	CA	1,326	1,326	0	0	0	0	0	0	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	OR	30,471	0	30,471	0	0	0	0	0	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WYP	1,933	0	0	0	1,933	0	0	0	0
4081800 Total					33,730	1,326	30,471	0	1,933	0	0	0	0
4081990	MISC TAXES - OTHER	583260	PUBLIC UTILITY TAX	WA	12,691	0	0	12,691	0	0	0	0	0
4081990	MISC TAXES - OTHER	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	1,734	0	1,734	0	0	0	0	0	0
4081990	MISC TAXES - OTHER	583263	MONTANA ENERGY TAX	SE	215	3	52	16	36	93	14	0	0
4081990	MISC TAXES - OTHER	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	27	0	0	27	0	0	0	0	0
4081990	MISC TAXES - OTHER	583266	IDAHO KILOWATT HOUR TAX	SE	86	1	21	7	15	37	6	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	153	2	37	12	26	66	10	0	0
4081990	MISC TAXES - OTHER	583273	Wyoming Wind Generation Tax	CAGE	1,891	0	0	0	436	1,275	179	1	0
4081990	MISC TAXES - OTHER	583274	Nevada Commerce Tax	SO	21	0	5	1	3	10	1	0	0
4081990	MISC TAXES - OTHER	584100	GOVERNMENT ROYALTIES	CAEE	434	0	0	0	110	281	42	0	0
4081990 Total					17,324	7	1,850	12,755	697	1,762	253	1	0
Grand Total					199,603	4,259	68,164	22,935	24,592	70,017	9,595	40	0

B6. FEDERAL INCOME TAXES



Schedule M

Twelve Months Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098200	105105	30% Capitalized labor costs for PowerTax	SO	0	0	0	0	0	0	0	0	0
4098200	105127	Book Depr Allocated to Medicare and M&E	SCHMDEXP	68	1	16	5	11	31	4	0	0
4098200	110200	Tax Percentage Depletion - Deer Creek	CAEE	0	0	0	0	0	0	0	0	0
4098200	120101	Other A/R Bad Debt Write-offs	BADDEBT	0	0	0	0	0	0	0	0	0
4098200	130100	Non - Deductible Expenses	SO	1,077	21	260	74	159	495	68	0	0
4098200	130400	PMINondeductible Exp	JBE	33	1	24	8	0	0	0	0	0
4098200	130550	MEHC Insurance Services-Premium	SO	0	0	0	0	0	0	0	0	0
4098200	130700	Mining Rescue Training Credit Addback	CAEE	0	0	0	0	0	0	0	0	0
4098200	130750	Nondeductible Fringe Benefits	SO	151	3	36	10	22	69	9	0	0
4098200	130900	Non - Deductible Executive Comp	SO	0	0	0	0	0	0	0	0	0
4098200	505505	Income Tax Interest	SO	-1,510	-30	-364	-104	-223	-694	-95	0	0
4098200	610106	PMIFuel Tax Cr	JBE	27	1	19	6	0	0	0	0	0
4098200	610107	PMI Dividend Gross Up for Foreign Tax Cr	SO	2	0	1	0	0	1	0	0	0
4098200	7201051	Contra Medicare Subsidy	SO	0	0	0	0	0	0	0	0	0
4098200	920145	PMI Mining Rescue Training Credit Addbac	JBE	0	0	0	0	0	0	0	0	0
4098200 Total				-151	-1	-8	-1	-31	-97	-13	0	0
4098300	105100	Capitalized Labor Costs	SO	25,032	493	6,040	1,715	3,701	11,502	1,574	7	0
4098300	105120	Book Depreciation	SCHMDEXP	781,605	15,952	183,832	53,679	123,646	354,730	49,545	221	0
4098300	105121	PMIBook Depreciation	JBE	21,927	970	15,955	5,003	0	0	0	0	0
4098300	105123	Sec. 481a Adj - Repair Deduction	SG	0	0	0	0	0	0	0	0	0
4098300	105130	CIAC	CIAC	84,321	2,696	21,917	5,462	9,042	40,968	4,236	0	0
4098300	105137	Auto Depreciation	SO	0	0	0	0	0	0	0	0	0
4098300	105140	Highway relocation	SNPD	1,759	56	457	114	189	855	88	0	0
4098300	105142	Avoided Costs	SNP	15,354	259	3,337	959	2,345	7,455	993	4	2
4098300	105145	Acquisition Adjustment Amort	CAGE	0	0	0	0	0	0	0	0	0
4098300	105146	Capitalization of Test Energy	SG	0	0	0	0	0	0	0	0	0
4098300	105147	Sec 1031 Like Kind Exchange	SO	0	0	0	0	0	0	0	0	0
4098300	105165	Coal Mine Development	SE	0	0	0	0	0	0	0	0	0
4098300	105170	Coal Mine Receding Face (Extension)	SE	0	0	0	0	0	0	0	0	0
4098300	105180	Steam Rts Blundell Geothml Bk Depr	CAGE	0	0	0	0	0	0	0	0	0
4098300	105205	Coal Mine Development-30%Amort	SE	0	0	0	0	0	0	0	0	0
4098300	105471	UT Kalamath Relicensing Costs	OTHER	0	0	0	0	0	0	0	0	0
4098300	110100	Book Cost Depletion	CAEE	0	0	0	0	0	0	0	0	0
4098300	110105	SRC Book Depletion step up basis adj	SG	0	0	0	0	0	0	0	0	0
4098300	1101051	SRC Book Cost Depletion	SG	0	0	0	0	0	0	0	0	0
4098300	120105	Willow Wind Account Receivable	WA	0	0	0	0	0	0	0	0	0



Schedule M

Twelve Months Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	205100	Coal Pile Inventory Adjustment	CAEE	431	0	0	0	110	279	42	0	0
4098300	205210	ERC (Emission Reduction Credit) Impairme	CAEE	0	0	0	0	0	0	0	0	0
4098300	205411	PMI Sec 263A Adjustment	JBE	0	0	0	0	0	0	0	0	0
4098300	210105	Self Insured Health Benefit	SO	0	0	0	0	0	0	0	0	0
4098300	210120	Prepaid Taxes-UT PUC	UT	0	0	0	0	0	0	0	0	0
4098300	210130	Prepaid Taxes-ID PUC	IDU	0	0	0	0	0	0	0	0	0
4098300	210200	Prepaid Taxes-property taxes	GPS	-701	-14	-169	-48	-104	-322	-44	0	0
4098300	220100	Bad Debts Allowance - Cash Basis	BADDEBT	-1,235	-55	-462	-180	-75	-386	-77	0	0
4098300	320110	Transition Team Costs-UT	UT	0	0	0	0	0	0	0	0	0
4098300	320115	Misc - Reg Assets/Reg Liab-Total	OTHER	0	0	0	0	0	0	0	0	0
4098300	320140	May 2000 Transition Plan Costs-OR	OR	0	0	0	0	0	0	0	0	0
4098300	320210	Research & Exper. Sec. 174 Amort.	SO	0	0	0	0	0	0	0	0	0
4098300	320220	Glenrock Excluding Reclamation-UT rate o	UT	0	0	0	0	0	0	0	0	0
4098300	320230	FAS 87/88 Writeoff-UT rate order	UT	0	0	0	0	0	0	0	0	0
4098300	320281	Reg Asset - Post-Retirement Settlement L	SO	353	7	85	24	52	162	22	0	0
4098300	320282	Reg Asset - Post-Retirement Settlement L	UT	-332	0	0	0	0	-332	0	0	0
4098300	320283	Reg Asset - Post-Retirement Settlement L	WYU	22	0	0	0	22	0	0	0	0
4098300	330100	Amort. Pollution Control Facility	SG	0	0	0	0	0	0	0	0	0
4098300	415110	Def Reg Asset-Transmission Srvc Deposit	SG	0	0	0	0	0	0	0	0	0
4098300	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	4,310	0	0	0	0	0	0	0	4,310
4098300	415120	Def Reg Asset-Foote Creek Contract	CAGE	0	0	0	0	0	0	0	0	0
4098300	415300	Environmental Cleanup Accrual	SO	0	0	0	0	0	0	0	0	0
4098300	415301	Environmental Costs WA	WA	131	0	0	131	0	0	0	0	0
4098300	415406	Reg Asset Utah ECAM	OTHER	0	0	0	0	0	0	0	0	0
4098300	415423	Contra PP&E Deer Creek	CAEE	0	0	0	0	0	0	0	0	0
4098300	415424	Contra Reg Asset - Deer Creek Abandonmen	CAEE	24,325	0	0	0	6,181	15,755	2,377	12	0
4098300	415425	Contra Reg Asset - UMWA Pension	OTHER	0	0	0	0	0	0	0	0	0
4098300	415500	Cholla Plt Transact Costs-APS Amort	CAGE	94	0	0	0	22	63	9	0	0
4098300	415510	WA Disallowed Colstrip #3 Write-off	WA	52	0	0	52	0	0	0	0	0
4098300	415555	WY PCAM Def Net Power Costs	WYP	0	0	0	0	0	0	0	0	0
4098300	415640	IDAI Costs-Direct Access-CA	CA	0	0	0	0	0	0	0	0	0
4098300	415650	SB 1149-Related Reg Assets-OR	OTHER	0	0	0	0	0	0	0	0	0
4098300	415680	OR Deferred Intevenor Funding Grants	OR	0	0	0	0	0	0	0	0	0
4098300	415700	Reg Liability BPA balancing accounts-OR	OTHER	0	0	0	0	0	0	0	0	0
4098300	415701	CA Deferred Intervenor Funding	CA	0	0	0	0	0	0	0	0	0
4098300	415702	Reg Asset - Lake Side Liq.	WYP	27	0	0	0	27	0	0	0	0
4098300	415703	Goodnoe Hills Liquidation Damages - WY	WYP	21	0	0	0	21	0	0	0	0



Schedule M

Twelve Months Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	415704	Reg Liability - Tax Revenue Adjustment -	UT	0	0	0	0	0	0	0	0	0
4098300	415705	Reg Liability - Tax Revenue Adjustment -	WYP	0	0	0	0	0	0	0	0	0
4098300	415710	Reg Liability - WA - Accelerated Depreci	WA	12,323	0	0	12,323	0	0	0	0	0
4098300	415801	Contra RTO Grid West N/R Allowance	CAGW	0	0	0	0	0	0	0	0	0
4098300	415802	Contra RTO Grid West N/R w/o-WA	WA	0	0	0	0	0	0	0	0	0
4098300	415803	WA RTO Grid West N/R w/o	WA	0	0	0	0	0	0	0	0	0
4098300	415804	RTO Grid West Notes Receivable-OR	OR	0	0	0	0	0	0	0	0	0
4098300	415805	RTO Grid West Notes Receivable-WY	WYP	0	0	0	0	0	0	0	0	0
4098300	415806	ID RTO Grid West N/R	IDU	0	0	0	0	0	0	0	0	0
4098300	415822	Reg Asset _ Pension MMT -UT	UT	142	0	0	0	0	142	0	0	0
4098300	415828	Regulatory Asset - Post -Ret MMT -WY	WYP	0	0	0	0	0	0	0	0	0
4098300	415829	Reg Asset - Post - Ret MMT -UT	UT	139	0	0	0	0	139	0	0	0
4098300	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	0	0	0	0	0	0	0	0	0
4098300	415850	UNRECOVERED PLANT-POWERDALE	CAGW	0	0	0	0	0	0	0	0	0
4098300	415852	Powerdale Decommissioning Reg Asset - ID	IDU	26	0	0	0	0	0	26	0	0
4098300	415853	Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0	0	0	0	0
4098300	415854	Powerdale Decommissioning Reg Asset - WA	WA	0	0	0	0	0	0	0	0	0
4098300	415855	CA - January 2010 Storm Costs	OTHER	-2,908	0	0	0	0	0	0	0	-2,908
4098300	415856	Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0	0	0	0	0
4098300	415857	ID - Deferred Overburden Costs	OTHER	-62	0	0	0	0	0	0	0	-62
4098300	415858	WY - Deferred Overburden Costs	WYP	-176	0	0	0	-176	0	0	0	0
4098300	415859	WY - Deferred Advertising Costs	WYP	0	0	0	0	0	0	0	0	0
4098300	415865	Reg Asset - UT MPA	OTHER	0	0	0	0	0	0	0	0	0
4098300	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER	0	0	0	0	0	0	0	0	0
4098300	415868	Reg Asset - UT - Solar Incentive Program	OTHER	-4,310	0	0	0	0	0	0	0	-4,310
4098300	415870	Deferred Excess Net Power Costs-CA	CA	0	0	0	0	0	0	0	0	0
4098300	415871	Deferred Excess Net Power Costs-WY	WYP	0	0	0	0	0	0	0	0	0
4098300	415872	Deferred Excess Net Power Costs - WY 08	OTHER	0	0	0	0	0	0	0	0	0
4098300	415876	Deferred Excess Net PowerCosts - OR	OTHER	0	0	0	0	0	0	0	0	0
4098300	415880	Deferred UT Independent Evaluation Fee	UT	0	0	0	0	0	0	0	0	0
4098300	415881	Deferral of Renewable Energy Credit - UT	OTHER	-1,003	0	0	0	0	0	0	0	-1,003
4098300	415883	Deferral of Renewable Energy Credit - WY	OTHER	-762	0	0	0	0	0	0	0	-762
4098300	415890	ID MEHC 2006 Transition Costs	IDU	0	0	0	0	0	0	0	0	0
4098300	415891	WY - 2006 Transition Severance Costs	WYP	0	0	0	0	0	0	0	0	0
4098300	415893	OR - MEHC Transition Service Costs	OTHER	0	0	0	0	0	0	0	0	0
4098300	415895	OR RCAC Sept-Dec 07 deferred	OR	0	0	0	0	0	0	0	0	0
4098300	415896	WA - Chehalis Plant Revenue Requirement	WA	0	0	0	0	0	0	0	0	0



Schedule M

Twelve Months Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	415897	Reg Asset MEHC Transition Service Costs	CA	0	0	0	0	0	0	0	0	0
4098300	415898	Deferred Coal Costs - Naughton Contract	CAEE	0	0	0	0	0	0	0	0	0
4098300	415900	OR SB 408 Recovery	OTHER	0	0	0	0	0	0	0	0	0
4098300	415902	Reg Asset - UT REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0	0
4098300	415911	Contra Reg Asset - Naughton Unit \$3 - CA	CA	0	0	0	0	0	0	0	0	0
4098300	415912	Contra Reg Asset - Naughton Unit #3 - OR	OTHER	0	0	0	0	0	0	0	0	0
4098300	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	0	0	0	0	0	0	0	0	0
4098300	415914	Reg Asset - UT - Naughton U3 Costs	UT	0	0	0	0	0	0	0	0	0
4098300	415915	Reg Asset - WY - Naughton U3 Costs	WYP	0	0	0	0	0	0	0	0	0
4098300	415926	Reg Liability - Depreciation Decrease -	OTHER	1,164	0	0	0	0	0	0	0	1,164
4098300	415927	Reg Liability - Depreciation Decrease De	WA	0	0	0	0	0	0	0	0	0
4098300	415938	Reg Asset - Carbon Plant Decommissioning	CA	0	0	0	0	0	0	0	0	0
4098300	425100	Deferred Regulatory Expense	IDU	0	0	0	0	0	0	0	0	0
4098300	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	-555	0	0	0	0	0	0	0	-555
4098300	425125	Deferred Coal Cost - Arch	CAEE	0	0	0	0	0	0	0	0	0
4098300	425205	Misc Def Dr-Prop Damage Repairs	SO	0	0	0	0	0	0	0	0	0
4098300	425215	Unearned Joint Use Pole Contact Revenu	SNPD	0	0	0	0	0	0	0	0	0
4098300	425250	TGS Buyout-SG	CAGE	15	0	0	0	4	10	1	0	0
4098300	425260	Lakeview Buyout-SG	CAGW	0	0	0	0	0	0	0	0	0
4098300	425280	Joseph Settlement-SG	OTHER	80	0	0	0	0	0	0	0	80
4098300	425295	BPA Conservation Rate Credit	CAGW	0	0	0	0	0	0	0	0	0
4098300	425360	Hermiston Swap	CAGW	172	7	126	39	0	0	0	0	0
4098300	425380	Idaho Customer Balancing Account	OTHER	0	0	0	0	0	0	0	0	0
4098300	430100	Customer Service / Weatherization	OTHER	-9,643	0	0	0	0	0	0	0	-9,643
4098300	430111	Reg Asset - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4098300	430112	Reg Asset - Other - Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4098300	430113	Reg Asset - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4098300	430117	Reg Asset - Current DSM	OTHER	0	0	0	0	0	0	0	0	0
4098300	505115	Sales & Use Tax Accrual	SO	0	0	0	0	0	0	0	0	0
4098300	505125	ACCRUED ROYALTIES	CAEE	1,891	0	0	0	480	1,225	185	1	0
4098300	505140	Purchase Card Trans Provision	SO	0	0	0	0	0	0	0	0	0
4098300	505160	CA PUC Fee	CA	0	0	0	0	0	0	0	0	0
4098300	505170	West Valley Contract Termination Fee Acc	CAGE	0	0	0	0	0	0	0	0	0
4098300	505200	Extraction Tax Paid / Accrued	SE	0	0	0	0	0	0	0	0	0
4098300	505400	Bonus Liability	SO	1,918	38	463	131	284	881	121	0	0
4098300	505500	Federal Income Tax Interest	SO	0	0	0	0	0	0	0	0	0
4098300	505510	PMI Vacation Bonus Adjustment	JBE	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
4098300	505600	Sick Leave Vacation & Personal Time	SO	-57	-1	-14	-4	-8	-26	-4	0	0
4098300	505601	Sick Leave Accrual - PMI	JBE	-16	-1	-11	-4	0	0	0	0	0
4098300	505700	Accrued Retention Bonus	SO	1,555	31	375	107	230	714	98	0	0
4098300	605301	Environmental Liability - Regulated	SO	9,287	183	2,241	636	1,373	4,267	584	2	0
4098300	605710	Reverse Accrued Final Reclamation	OTHER	2,056	0	0	0	0	0	0	0	2,056
4098300	605715	Trapper Mine Contract Obligation	CAEE	205	0	0	0	52	133	20	0	0
4098300	610000	Coal Mine Development-PMI	JBE	-160	-7	-116	-37	0	0	0	0	0
4098300	610005	Sec 174 94-98 7 99-00 RAR	SO	0	0	0	0	0	0	0	0	0
4098300	610100	PMI Devt Cost Amort	JBE	0	0	0	0	0	0	0	0	0
4098300	610111	PMIBCC Gain/Loss on Assets Disposed	JBE	0	0	0	0	0	0	0	0	0
4098300	610114	PMI EITF Pre-Stripping Costs	JBE	0	0	0	0	0	0	0	0	0
4098300	610115	PMIOverburden Removal	JBE	0	0	0	0	0	0	0	0	0
4098300	610130	781 Shopping Incentive_OR	OR	0	0	0	0	0	0	0	0	0
4098300	610135	SB1149 Costs_OR OTHER	OTHER	0	0	0	0	0	0	0	0	0
4098300	610140	Oregon Rate Refund	OTHER	0	0	0	0	0	0	0	0	0
4098300	610141	WA Rate Refunds	OTHER	0	0	0	0	0	0	0	0	0
4098300	610142	Reg Liability - UT Home Energy Lifeline	UT	0	0	0	0	0	0	0	0	0
4098300	610143	Reg Liability - WA Low Energy Program	WA	-496	0	0	-496	0	0	0	0	0
4098300	610144	Reg Liability - CA California Alternativ	OTHER	0	0	0	0	0	0	0	0	0
4098300	610145	REG LIAB-DSM	OTHER	-8,637	0	0	0	0	0	0	0	-8,637
4098300	610146	OR Reg Asset/Liability Consolidation	OR	0	0	0	0	0	0	0	0	0
4098300	610148	Reg Liability - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4098300	610149	Reg Liability - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4098300	705210	Property Insurance	SO	0	0	0	0	0	0	0	0	0
4098300	705230	West Valley Lease Reduction - WA	WA	0	0	0	0	0	0	0	0	0
4098300	705231	West Valley Lease Reduction - OR	OR	0	0	0	0	0	0	0	0	0
4098300	705232	West Valley Lease Reduction - CA	CA	0	0	0	0	0	0	0	0	0
4098300	705233	West Valley Lease Reduction - ID	IDU	0	0	0	0	0	0	0	0	0
4098300	705234	West Valley Lease Reduction - WY	WYU	0	0	0	0	0	0	0	0	0
4098300	705235	West Valley Lease Reduction - UT	UT	0	0	0	0	0	0	0	0	0
4098300	705240	CA Alternative Rate for Energy Program(C	OTHER	264	0	0	0	0	0	0	0	264
4098300	705241	Reg Liability - CA California Alternativ	OTHER	0	0	0	0	0	0	0	0	0
4098300	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	1,539	0	0	0	0	0	0	0	1,539
4098300	705250	A&G Credit-WA	WA	0	0	0	0	0	0	0	0	0
4098300	705251	A&G Credit-OR	OR	0	0	0	0	0	0	0	0	0
4098300	705252	A&G Credit-CA	CA	0	0	0	0	0	0	0	0	0
4098300	705253	A&G Credit-ID	IDU	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
4098300	705254	A&G Credit-WY	WYP	0	0	0	0	0	0	0	0
4098300	705260	March 2006 Transition Plan costs-WA	WA	0	0	0	0	0	0	0	0
4098300	705261	Reg Liability - Sale of renewable Energy	OTHER	0	0	0	0	0	0	0	0
4098300	705262	Reg Liability - Sale of REC's-ID	OTHER	0	0	0	0	0	0	0	0
4098300	705263	Reg Liability - Sale of REC's-WA	OTHER	-64	0	0	0	0	0	0	-64
4098300	705265	Reg Liab - OR Energy Conservation Charge	OTHER	0	0	0	0	0	0	0	0
4098300	705266	Reg Liability - Energy Savings Assistanc	OTHER	-245	0	0	0	0	0	0	-245
4098300	705267	Reg Liability - WA Decoupling Mechanism	OTHER	1,996	0	0	0	0	0	0	1,996
4098300	705301	Reg Liability - OR 2010 Protocol Def	OR	0	0	0	0	0	0	0	0
4098300	705305	Reg Liability-CA Gain on Sale of Asset	CA	0	0	0	0	0	0	0	0
4098300	705336	Reg Liability - Sale of Renewable Energy	OTHER	-807	0	0	0	0	0	0	-807
4098300	705337	Regulatory Liability - Sale of Renewable	OTHER	0	0	0	0	0	0	0	0
4098300	705340	Reg Liability - Excess Income Tax Deferr	OTHER	2,105	0	0	0	0	0	0	2,105
4098300	705341	Reg Liability - Excess Income Tax Deferr	OTHER	2,130	0	0	0	0	0	0	2,130
4098300	705342	Reg Liability - Excess Income Tax Deferr	OTHER	27,845	0	0	0	0	0	0	27,845
4098300	705343	Reg Liability - Excess Income Tax Deferr	OTHER	32,458	0	0	0	0	0	0	32,458
4098300	705344	Reg Liability - Excess Income Tax Deferr	OTHER	8,595	0	0	0	0	0	0	8,595
4098300	705345	Reg Liability - Excess Income Tax Deferr	OTHER	14,983	0	0	0	0	0	0	14,983
4098300	705400	Reg Liability - OR Injuries & Damages Re	OR	-861	0	-861	0	0	0	0	0
4098300	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	1,318	0	0	0	0	0	0	1,318
4098300	705451	Reg Liability - OR Property Insurance Re	OR	4,304	0	4,304	0	0	0	0	0
4098300	705453	Reg Liability - ID Property Insurance Re	IDU	113	0	0	0	0	113	0	0
4098300	705455	Reg Liability - WY Property Insurance Re	WYP	349	0	0	0	349	0	0	0
4098300	705500	Reg Liability - Powerdale Decommissionin	UT	0	0	0	0	0	0	0	0
4098300	705514	Regulatory Liability - OR Deferred Exces	OTHER	0	0	0	0	0	0	0	0
4098300	705515	Regulatory Liability - OR Deferred Exces	OTHER	5,160	0	0	0	0	0	0	5,160
4098300	705517	Regulatory Liability - UT Deferred Exces	OTHER	-3,317	0	0	0	0	0	0	-3,317
4098300	705518	Regulatory Liability - WA Deferred Exces	OTHER	0	0	0	0	0	0	0	0
4098300	705519	Regulatory Liability - WA Deferred Exces	OTHER	13,219	0	0	0	0	0	0	13,219
4098300	705521	Regulatory Liability - WY Deferred Exces	OTHER	-1,471	0	0	0	0	0	0	-1,471
4098300	705522	Regulatory Liability - UT REC's in Rates	OTHER	0	0	0	0	0	0	0	0
4098300	705523	Regulatory Liability - WA RECS in Rates	OTHER	0	0	0	0	0	0	0	0
4098300	705525	Regulatory Liability - OR RECS in Rates	OTHER	0	0	0	0	0	0	0	0
4098300	705526	Regulatory Liability - CA Solar Feed-in	OTHER	0	0	0	0	0	0	0	0
4098300	705527	Regulatory Liability - CA Solar Feed-in	OTHER	-132	0	0	0	0	0	0	-132
4098300	705530	Regulatory Liability - UT Solar Feed-in	OTHER	0	0	0	0	0	0	0	0
4098300	705531	Regulatory Liability - UT Solar Feed-in	OTHER	3,884	0	0	0	0	0	0	3,884



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FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	0	0	0	0	0	0	0	0	0
4098300	705600	RegLiability - OR 2012 GRC Giveback	OTHER	0	0	0	0	0	0	0	0	0
4098300	705700	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0	0
4098300	715050	Microsoft Software License Liability	SO	0	0	0	0	0	0	0	0	0
4098300	715100	MCI FOG Wire Lease	WYP	0	0	0	0	0	0	0	0	0
4098300	715105	MCI FOG Wire Lease	SG	2	0	1	0	0	1	0	0	0
4098300	715350	Misc. Deferred Credits	SO	0	0	0	0	0	0	0	0	0
4098300	715720	NW Power Act-WA	OTHER	-312	0	0	0	0	0	0	0	-312
4098300	715810	Chehalis WA EFSEC C02 Mitigation Obligat	CAGW	-236	-10	-173	-53	0	0	0	0	0
4098300	720200	Deferred Comp Plan Benefits-PPL	SO	0	0	0	0	0	0	0	0	0
4098300	720300	Pension / Retirement (Accrued / Prepaid)	SO	-59	-1	-14	-4	-9	-27	-4	0	0
4098300	720400	Suppl. Exec. Retirement Plan (SERP)	SO	0	0	0	0	0	0	0	0	0
4098300	720550	Accrued CIC Severance	SO	0	0	0	0	0	0	0	0	0
4098300	720560	Pension Liability - UMWA Withdrawal Obli	CAEE	0	0	0	0	0	0	0	0	0
4098300	740100	Post Merger Loss-Reacquired Debt	SNP	612	10	133	38	94	297	40	0	0
4098300	910245	Contra Receivable from Joint Owners	SO	-2,306	-45	-557	-158	-341	-1,060	-145	-1	0
4098300	910530	Injuries and Damages Reserve	SO	0	0	0	0	0	0	0	0	0
4098300	910560	SMUD Revenue Imputation-UT reg liab	UT	0	0	0	0	0	0	0	0	0
4098300	910905	Bridger Coal Company Underground Mine Co	JBE	298	13	217	68	0	0	0	0	0
4098300	910910	PMIBridger Section 471 Adj	JBE	0	0	0	0	0	0	0	0	0
4098300	920110	PMIWIY Extraction Tax	JBE	153	7	111	35	0	0	0	0	0
4098300 Total				1,071,203	20,587	237,216	79,534	147,510	437,427	59,801	248	88,880
4099200	105127	Book Depreciation Allocated to Medicare	SCHMDEXP	-11	0	-3	-1	-2	-5	-1	0	0
4099200	110200	Tax Depletion - Deer Creek	CAEE	0	0	0	0	0	0	0	0	0
4099200	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION	CAEE	0	0	0	0	0	0	0	0	0
4099200	120100	Preferred Dividend - PPL	SNP	82	1	18	5	12	40	5	0	0
4099200	120200	Trapper Mine Dividend Deduction	CAEE	0	0	0	0	0	0	0	0	0
4099200	130560	MEHC Insurance Services-Receivable	SO	0	0	0	0	0	0	0	0	0
4099200	130600	Tax Exempt Interest (No AMT)	SO	0	0	0	0	0	0	0	0	0
4099200	130605	Tax Exempt Interest - CA IOU	CA	0	0	0	0	0	0	0	0	0
4099200	130910	SPI 404(K) Contribution	SO	0	0	0	0	0	0	0	0	0
4099200	305100	Amort of Projects-Klamath Engineering	CAGW	0	0	0	0	0	0	0	0	0
4099200	620100	2004 JCA-Qualified Prod Activities Deduc	SG	18,553	281	4,743	1,521	2,803	8,083	1,117	6	0
4099200	620101	PMI 2004 JCA-Qualified Prod Activities D	JBE	1,530	68	1,113	349	0	0	0	0	0
4099200	720105	MEDICARE SUBSIDY	SO	0	0	0	0	0	0	0	0	0
4099200	910900	PMI Depletion	JBE	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
4099200	910918	PMI Overriding Royalty	JBE	0	0	0	0	0	0	0	0	0
4099200	920105	PMI Tax Exempt Interest Income	JBE	0	0	0	0	0	0	0	0	0
4099200 Total				20,154	350	5,872	1,874	2,813	8,118	1,122	6	0
4099300	105101	Capitalized Labor Cost for Powertax Inpu	SO	0	0	0	0	0	0	0	0	0
4099300	105122	Repair Deduction	SG	164,573	2,490	42,073	13,488	24,860	71,697	9,909	55	0
4099300	105125	Tax Depreciation	TAXDEPR	775,878	16,482	202,116	53,592	105,596	348,869	43,854	171	0
4099300	105126	PMITax Depreciation	JBE	7,752	343	5,640	1,769	0	0	0	0	0
4099300	105137	Capitalized Depreciation	SO	5,236	103	1,263	359	774	2,406	329	1	0
4099300	1051411	AFUDC - DEBT	SNP	11,231	189	2,441	702	1,715	5,453	727	3	1
4099300	1051412	AFUDC - Equity	SNP	21,107	356	4,587	1,318	3,224	10,248	1,366	6	3
4099300	105143	Basis Intangible Difference	SO	171	3	41	12	25	79	11	0	0
4099300	105147	Sec 1031 Like Kind Exchange	SO	0	0	0	0	0	0	0	0	0
4099300	105148	Mine Safety Sec. 179E Election - PPW	CAEE	0	0	0	0	0	0	0	0	0
4099300	105149	Mine Safety Sec. 179E Election - PMI	JBE	0	0	0	0	0	0	0	0	0
4099300	105152	Gain/(Loss) on Prop Dispositions	GPS	8,961	176	2,162	614	1,325	4,117	564	2	0
4099300	105153	Contract Liability Basis Adjustment -Che	CAGW	-236	-10	-173	-53	0	0	0	0	0
4099300	105165	Coal Mine Development	SE	0	0	0	0	0	0	0	0	0
4099300	105171	PMI Coal Mine Receding Face (Extension)	JBE	1,228	54	893	280	0	0	0	0	0
4099300	105175	Removal Cost (net of salvage)	GPS	42,268	832	10,199	2,897	6,249	19,421	2,658	11	0
4099300	105181	Stm Rts Blundell Geothermal Tax Depr	CAGE	0	0	0	0	0	0	0	0	0
4099300	105185	Repair Allowance 3115	DGP	0	0	0	0	0	0	0	0	0
4099300	105220	Cholla GE Safe Harbor Lease	CAGE	0	0	0	0	0	0	0	0	0
4099300	1052203	Cholla SHL-NOPA (Lease Amortization)	CAGE	283	0	0	0	65	191	27	0	0
4099300	105470	Book Gain/Loss on Land Sales	GPS	418	8	101	29	62	192	26	0	0
4099300	110200	Depletion - Tax Percentage Deduction	CAEE	0	0	0	0	0	0	0	0	0
4099300	1102051	Tax Percentage Depletion - Deduction	CAEE	30	0	0	0	8	19	3	0	0
4099300	120105	Willow Wind Account Receivable	WA	0	0	0	0	0	0	0	0	0
4099300	205025	PMI - Fuel Cost Adjustment	JBE	-1,610	-71	-1,171	-367	0	0	0	0	0
4099300	205200	Coal M&S Inventory Write-Off	SNPD	-1,239	-40	-322	-80	-133	-602	-62	0	0
4099300	205205	Inventory Reserve - PMI	JBE	-129	-6	-94	-29	0	0	0	0	0
4099300	205411	PMISEC 263A Adjustment	JBE	3,893	172	2,833	888	0	0	0	0	0
4099300	210000	PREPAID IBEW 57 MEDICAL	SO	0	0	0	0	0	0	0	0	0
4099300	210100	Prepaid Taxes-OR PUC	OR	126	0	126	0	0	0	0	0	0
4099300	210105	Self Insured Health Benefit	SO	0	0	0	0	0	0	0	0	0
4099300	210110	Prepaid Taxes-WA UTC	WA	0	0	0	0	0	0	0	0	0
4099300	210120	Prepaid Taxes-UT PUC	UT	-10	0	0	0	0	-10	0	0	0



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FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	210130	Prepaid Taxes-ID PUC	IDU	-12	0	0	0	0	0	-12	0	0
4099300	210140	Prepaid Taxes-WY PSC	WYP	0	0	0	0	0	0	0	0	0
4099300	210150	Prepaid Taxes-CA Property Taxes-GPS allo	GPS	0	0	0	0	0	0	0	0	0
4099300	210160	Prepaid Taxes-OR Property Taxes-GPS allo	GPS	0	0	0	0	0	0	0	0	0
4099300	210180	OTHER PREPAIDS	SO	1,680	33	405	115	248	772	106	0	0
4099300	210185	Prepaid Aircraft Maintenance Costs	SG	-15	0	-4	-1	-2	-7	-1	0	0
4099300	210190	Prepaid Water Rights	CAGE	0	0	0	0	0	0	0	0	0
4099300	210195	Prepaid Surety Bond Costs	SO	0	0	0	0	0	0	0	0	0
4099300	210200	Prepaid Taxes-property taxes	GPS	0	0	0	0	0	0	0	0	0
4099300	287396	Regulatory Liabilities - Interim Provisi	OTHER	0	0	0	0	0	0	0	0	0
4099300	287616	Regulatory Assets - Interim Provisions	OTHER	0	0	0	0	0	0	0	0	0
4099300	305100	Amort of Projects-Klamath Engineering	CAGW	0	0	0	0	0	0	0	0	0
4099300	310102	Fixed Asset-Book/Tax - IGC	CAEE	0	0	0	0	0	0	0	0	0
4099300	320210	Research & Exper. Sec. 174 Amort.	SO	0	0	0	0	0	0	0	0	0
4099300	320271	Contra Reg Asset - Pension Plan CTG	SO	1,641	32	396	112	243	754	103	0	0
4099300	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	0	0	0	0	0	0	0	0	0
4099300	320291	Prepaid IBEW 57 Pension Contribution - C	OTHER	0	0	0	0	0	0	0	0	0
4099300	415110	Def Reg Asset-Transmission Srvc Deposit	SG	-260	-4	-66	-21	-39	-113	-16	0	0
4099300	415120	DEFERRED REG ASSET - FOOTE CREEK CONTRAC	CAGE	0	0	0	0	0	0	0	0	0
4099300	415300	Hazardous Waste Clean-up Costs	SO	10,512	207	2,537	720	1,554	4,830	661	3	0
4099300	415301	Hazardous Waste Clean-up Costs-WA	WA	0	0	0	0	0	0	0	0	0
4099300	415410	Reg Asset - Energy West Mining	CAEE	15,485	0	0	0	3,934	10,030	1,513	8	0
4099300	415411	ContraRA DeerCreekAband CA	CA	-244	-244	0	0	0	0	0	0	0
4099300	415412	ContraRA DeerCreekAband ID	IDU	-432	0	0	0	0	0	-432	0	0
4099300	415413	ContraRA DeerCreekAband OR	OR	-1,540	0	-1,540	0	0	0	0	0	0
4099300	415414	ContraRA DeerCreekAband UT	UT	18	0	0	0	0	18	0	0	0
4099300	415416	ContraRA DeerCreekAband WY	WYU	0	0	0	0	0	0	0	0	0
4099300	415417	Contra RA UMWA Pension CA	OTHER	0	0	0	0	0	0	0	0	0
4099300	415418	Contra RA UMWA Pension ID	OTHER	0	0	0	0	0	0	0	0	0
4099300	415419	Contra RA UMWA Pension OR	OTHER	0	0	0	0	0	0	0	0	0
4099300	415420	Contra RA UMWA Pension UT	OTHER	0	0	0	0	0	0	0	0	0
4099300	415422	Contra RA UMWA Pension WY	OTHER	0	0	0	0	0	0	0	0	0
4099300	415501	Cholla Plt Transact Costs- APS Amort - I	IDU	3	0	0	0	0	0	3	0	0
4099300	415502	Cholla Plt Transact Costs- APS Amort - O	OR	4	0	4	0	0	0	0	0	0
4099300	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	75	0	0	0	0	0	75	0	0
4099300	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT	4,402	0	0	0	0	4,402	0	0	0
4099300	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	1,600	0	0	0	1,600	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
4099300	415545	Reg Asset - WA Merwin Project	OTHER	0	0	0	0	0	0	0	0	0
4099300	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER	0	0	0	0	0	0	0	0	0
4099300	415655	CA GHG Allowance	OTHER	0	0	0	0	0	0	0	0	0
4099300	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	-83	0	0	0	0	0	0	0	-83
4099300	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	-28	0	0	0	0	0	0	0	-28
4099300	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	-13	0	0	0	0	0	0	0	-13
4099300	415680	Deferred Intervenor Funding Grants-OR	OTHER	397	0	0	0	0	0	0	0	397
4099300	415700	Reg Liability BPA balancing accounts-OR	OTHER	0	0	0	0	0	0	0	0	0
4099300	415701	CA Deferred Intervenor Funding	OTHER	1	0	0	0	0	0	0	0	1
4099300	415703	Goodhoe Hills Liquidation Damages - WY	WYP	0	0	0	0	0	0	0	0	0
4099300	415705	Reg Liability - Tax Revenue Adjustment -	WYP	0	0	0	0	0	0	0	0	0
4099300	415750	Reg Assets BPA balancing accounts-IDU	OTHER	0	0	0	0	0	0	0	0	0
4099300	415801	RTO Grid West N/R Allowance	CAGW	0	0	0	0	0	0	0	0	0
4099300	415803	RTO Grid West N/R Allowance w/o WA	WA	0	0	0	0	0	0	0	0	0
4099300	415804	OR RTO Grid West N/R	OR	0	0	0	0	0	0	0	0	0
4099300	415815	Insurance Reserve	SO	-30,654	-604	-7,397	-2,101	-4,532	-14,085	-1,928	-8	0
4099300	415821	Contra Pension Reg Asset MMT & CTG _WY	WYP	0	0	0	0	0	0	0	0	0
4099300	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER	0	0	0	0	0	0	0	0	0
4099300	415850	Unrecovered Plant Powerdale	CAGW	0	0	0	0	0	0	0	0	0
4099300	415851	Powerdale Hydro Decom Reg Asset - CA	CA	0	0	0	0	0	0	0	0	0
4099300	415852	Powerdale Decommissioning Reg Asset - ID	IDU	0	0	0	0	0	0	0	0	0
4099300	415853	Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0	0	0	0	0
4099300	415854	Powerdale Decommissioning Reg Asset - WA	WA	0	0	0	0	0	0	0	0	0
4099300	415855	Ca - January 2010 Storm Costs	OTHER	0	0	0	0	0	0	0	0	0
4099300	415856	Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0	0	0	0	0
4099300	415857	ID - Deferred Overburden Costs	OTHER	0	0	0	0	0	0	0	0	0
4099300	415858	WY - Deferred Overburden Costs	WYP	0	0	0	0	0	0	0	0	0
4099300	415859	WY - Deferred Advertising Costs	OTHER	0	0	0	0	0	0	0	0	0
4099300	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	181	0	0	0	0	0	0	0	181
4099300	415863	Reg Asset - UT Subscriber Solar Program	UT	238	0	0	0	0	238	0	0	0
4099300	415865	Reg Asset - Utah MPA	OTHER	0	0	0	0	0	0	0	0	0
4099300	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	-23	0	0	0	0	0	0	0	-23
4099300	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	0	0	0	0	0	0	0	0	0
4099300	415870	CA Def Excess NPC	CA	-23	-23	0	0	0	0	0	0	0
4099300	415874	Deferred Excess Net Power Costs - WY 08	OTHER	0	0	0	0	0	0	0	0	0
4099300	415875	Deferred Excess Net Power Costs - UT	OTHER	3,266	0	0	0	0	0	0	0	3,266
4099300	415876	Deferred Excess Net Power Costs - OR	OTHER	0	0	0	0	0	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
4099300	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	-35	0	0	0	0	-35	0	0	0
4099300	415879	Reg Asset - WY Liquidation Damages N2	WYP	-6	0	0	0	-6	0	0	0	0
4099300	415880	UT Def Independent Evaluation Fee	UT	-123	0	0	0	0	-123	0	0	0
4099300	415882	Deferral of Renewable Energy Credit - WA	OTHER	62	0	0	0	0	0	0	0	62
4099300	415884	Reg Asset - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0	0
4099300	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	123	0	0	0	0	0	0	0	123
4099300	415886	Reg Asset - ID Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0	0
4099300	415888	Reg Asset - UT Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0	0
4099300	415892	Deferred Excess Net Power Costs - ID 09	OTHER	3,858	0	0	0	0	0	0	0	3,858
4099300	415893	OR - MEHC Transition Service Costs	OTHER	0	0	0	0	0	0	0	0	0
4099300	415894	Reg Asset - REC Sales Deferral - CA - No	OTHER	0	0	0	0	0	0	0	0	0
4099300	415896	WA - Chehalis Plant Revenue Requirement	WA	0	0	0	0	0	0	0	0	0
4099300	415897	Reg Asset MEHC Transition Service Costs	CA	0	0	0	0	0	0	0	0	0
4099300	415898	Deferred Coal Costs - Naughton Contract	CAEE	0	0	0	0	0	0	0	0	0
4099300	415900	OR SB 408 Recovery	OTHER	0	0	0	0	0	0	0	0	0
4099300	415901	Reg Asset - WY Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0	0
4099300	415903	Reg Asset _ REC Sales Deferral - WA	OTHER	0	0	0	0	0	0	0	0	0
4099300	415904	Reg Asset - WY REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0	0
4099300	415905	Reg Asset - OR REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0	0
4099300	415906	Reg Asset - REC Sales Deferral - OR - No	OTHER	192	0	0	0	0	0	0	0	192
4099300	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER	0	0	0	0	0	0	0	0	0
4099300	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	OTHER	0	0	0	0	0	0	0	0	0
4099300	415910	Reg Asset - Naughton Unit #3 Costs	OTHER	0	0	0	0	0	0	0	0	0
4099300	415917	Reg Asset - Naughton Unit #3 Costs - CA	OTHER	0	0	0	0	0	0	0	0	0
4099300	415918	Reg Asset - RPS Compliance Purchases	OTHER	-643	0	0	0	0	0	0	0	-643
4099300	415920	Reg Asset - Depreciation Increase - ID	IDU	-5,477	0	0	0	0	0	-5,477	0	0
4099300	415921	Reg Asset - Depreciation Increase - UT	UT	-128	0	0	0	0	-128	0	0	0
4099300	415922	Reg Asset - Depreciation Increase - WY	WYP	-442	0	0	0	-442	0	0	0	0
4099300	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	-479	0	0	0	0	0	-479	0	0
4099300	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	-3,445	0	0	0	0	-3,445	0	0	0
4099300	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	-1,158	0	0	0	-1,158	0	0	0	0
4099300	415930	Reg Asset - Carbon Decommissioning - ID	IDU	0	0	0	0	0	0	0	0	0
4099300	415931	Reg Asset - Carbon Decommissioning - UT	UT	0	0	0	0	0	0	0	0	0
4099300	415932	Reg Asset - Carbon Decommissioning - WY	WYP	0	0	0	0	0	0	0	0	0
4099300	415933	Reg Liability - Contra - Carbon Decommis	IDU	0	0	0	0	0	0	0	0	0
4099300	415934	Reg Liability - Contra - Carbon Decommis	UT	0	0	0	0	0	0	0	0	0
4099300	415935	Reg Liability - Contra - Carbon Decommis	WYP	-535	0	0	0	-535	0	0	0	0



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FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	CAGE	0	0	0	0	0	0	0	0	0
4099300	425100	Deferred Regulatory Expense-IDU	IDU	0	0	0	0	0	0	0	0	0
4099300	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER	0	0	0	0	0	0	0	0	0
4099300	425103	Reg Asset - Other Regulatory Assets - Cu	OTHER	0	0	0	0	0	0	0	0	0
4099300	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	0	0	0	0	0	0	0	0	0
4099300	425205	Misc Def Dr-Prop Damage Repairs	SO	0	0	0	0	0	0	0	0	0
4099300	425210	Amort of Debt Disc & Exp	SNP	0	0	0	0	0	0	0	0	0
4099300	425215	Unearned Joint Use Pole Contact Revenue	SNPD	9	0	2	1	1	5	0	0	0
4099300	425225	Duke/Hermiston Contract Renegotiation	CAGW	0	0	0	0	0	0	0	0	0
4099300	425295	BPA Conservation Rate Credit	CAGW	0	0	0	0	0	0	0	0	0
4099300	425380	Idaho Customer Balancing Account	OTHER	0	0	0	0	0	0	0	0	0
4099300	425400	UT Kalamath Relicensing Costs	OTHER	-3,605	0	0	0	0	0	0	0	-3,605
4099300	425700	Trojan Special Assessment -DOE-IRS	TROJD	0	0	0	0	0	0	0	0	0
4099300	425800	Allowance for Doubtful A/C-Grid West W/O	CAGW	0	0	0	0	0	0	0	0	0
4099300	430100	Customer Service / Weatherization	OTHER	0	0	0	0	0	0	0	0	0
4099300	430110	Reg Asset balance reclass	OTHER	-8,637	0	0	0	0	0	0	0	-8,637
4099300	430111	Reg Asset - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4099300	430112	Reg Asset - Other - Balance Reclass	OTHER	39	0	0	0	0	0	0	0	39
4099300	430113	Reg Asset - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4099300	505115	Sales & Use Tax Accrual	SO	0	0	0	0	0	0	0	0	0
4099300	505125	Accrued Royalties	CAEE	0	0	0	0	0	0	0	0	0
4099300	505140	Purchase Card Trans Provision	SO	0	0	0	0	0	0	0	0	0
4099300	505170	West Valley Contract Termination Fee Acc	CAGE	0	0	0	0	0	0	0	0	0
4099300	505400	Bonus Liability	SO	0	0	0	0	0	0	0	0	0
4099300	505510	Vacation Accrual - PMI	JBE	22	1	16	5	0	0	0	0	0
4099300	505520	PMI Bonus Accrual	JBE	0	0	0	0	0	0	0	0	0
4099300	505600	IGC Vacation Accrual	SO	0	0	0	0	0	0	0	0	0
4099300	605101	Trojan Decommissioning Costs - WA	WA	0	0	0	0	0	0	0	0	0
4099300	605102	Trojan Decommissioning Costs - OR	OR	0	0	0	0	0	0	0	0	0
4099300	605710	Reverse Accrued Final Reclamation	OTHER	0	0	0	0	0	0	0	0	0
4099300	610000	PMI Coal Mine Development	JBE	0	0	0	0	0	0	0	0	0
4099300	610100	PMIDEVT COST AMORT	JBE	-593	-26	-432	-135	0	0	0	0	0
4099300	6101001	AMORT NOPAS 99-00 RAR	SO	50	1	12	3	7	23	3	0	0
4099300	610110	Ptax NOPAs	SO	0	0	0	0	0	0	0	0	0
4099300	610111	Bridger Coal Company Gain/Loss on Assets	JBE	-573	-25	-417	-131	0	0	0	0	0
4099300	610114	PMI EITF Pre Stripping Costs	JBE	-892	-39	-649	-204	0	0	0	0	0
4099300	610130	781 Shopping Incentive_OR	OTHER	0	0	0	0	0	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
4099300	610135	SB1149 Costs_OR OTHER	OTHER	0	0	0	0	0	0	0	0	0
4099300	610140	OR Rate Refunds	OTHER	0	0	0	0	0	0	0	0	0
4099300	610141	WA Rate Refunds	OTHER	0	0	0	0	0	0	0	0	0
4099300	610142	Reg. Liability - UT Home Energy Lifeline	UT	212	0	0	0	0	212	0	0	0
4099300	610143	REG LIABILITY - WA LOW ENERGY PROGRAM	WA	0	0	0	0	0	0	0	0	0
4099300	610145	REG LIAB-DSM	OTHER	0	0	0	0	0	0	0	0	0
4099300	610146	OR Reg Asset/Liability Consolidation	OR	1	0	1	0	0	0	0	0	0
4099300	610148	Reg Liability - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4099300	610149	Reg Liability - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4099300	705200	Oregon Gain on Sale of Halsey-OR	OTHER	0	0	0	0	0	0	0	0	0
4099300	705210	Property Insurance(Injuries & Damages)	SO	0	0	0	0	0	0	0	0	0
4099300	705232	CA West Valley Lease Reduction	CA	0	0	0	0	0	0	0	0	0
4099300	705233	West Valley Lease Reduction - ID	IDU	0	0	0	0	0	0	0	0	0
4099300	705234	West Valley Lease Reduction - WY	WYP	0	0	0	0	0	0	0	0	0
4099300	705235	UT West Valley Lease Reduction	UT	0	0	0	0	0	0	0	0	0
4099300	705250	A&G Credit - WA	WA	0	0	0	0	0	0	0	0	0
4099300	705251	A&G Credit-OR	OR	0	0	0	0	0	0	0	0	0
4099300	705252	A&G Credit-CA	CA	0	0	0	0	0	0	0	0	0
4099300	705253	A&G Credit - ID	IDU	0	0	0	0	0	0	0	0	0
4099300	705254	A&G Credit - WY	WYP	0	0	0	0	0	0	0	0	0
4099300	705261	Reg Liability - Sale of Renewable Energy	OTHER	218	0	0	0	0	0	0	0	218
4099300	705265	Reg Liab - OR Energy Conservation Charge	OTHER	367	0	0	0	0	0	0	0	367
4099300	705300	Reg. Liability - Deferred Benefit_Arch S	CAEE	0	0	0	0	0	0	0	0	0
4099300	705305	Reg Liability-CA Gain on Sale of Asset	CA	0	0	0	0	0	0	0	0	0
4099300	705310	Reg Liability-UT Gain on Sale of Asset	UT	0	0	0	0	0	0	0	0	0
4099300	705320	Reg Liability-ID Gain on Sale of Asset	IDU	0	0	0	0	0	0	0	0	0
4099300	705330	Reg Liability-WY Gain on Sale of Asset	WYP	0	0	0	0	0	0	0	0	0
4099300	705337	Reg Liability - Sale of Renewable Energy	OTHER	0	0	0	0	0	0	0	0	0
4099300	705454	Reg Liability - UT Property Insurance Re	UT	-2,024	0	0	0	0	-2,024	0	0	0
4099300	705534	Regulatory Liability - OR Asset Sale Gai	OTHER	0	0	0	0	0	0	0	0	0
4099300	705537	Regulatory Liability - Other Reg Liabili	OTHER	0	0	0	0	0	0	0	0	0
4099300	705700	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0	0
4099300	705755	Reg Liability - Non current Reclass - Ot	OTHER	-123	0	0	0	0	0	0	0	-123
4099300	715050	Microsoft Software License Liability	SO	0	0	0	0	0	0	0	0	0
4099300	715100	University of WY Contract Amort.	WYP	0	0	0	0	0	0	0	0	0
4099300	715350	Misc Deferred Credits	SO	0	0	0	0	0	0	0	0	0
4099300	715800	Redding Renegotiated Contract	CAGW	0	0	0	0	0	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
4099300	720100	FAS 106 Accruals	SO	0	0	0	0	0	0	0	0	0
4099300	720200	Deferred Comp Plan Benefits-PPL	SO	-618	-12	-149	-42	-91	-284	-39	0	0
4099300	720300	PENSION / RETIREMENT ACCRUAL - CASH BASI	SO	0	0	0	0	0	0	0	0	0
4099300	720400	SUPPL. EXEC. RETIREMENT PLAN (SERP)	SO	0	0	0	0	0	0	0	0	0
4099300	720500	Severance Accrual	SO	-438	-9	-106	-30	-65	-201	-28	0	0
4099300	720550	Accrued CIC Severance	SO	0	0	0	0	0	0	0	0	0
4099300	740100	Post Merger Loss-Reacquired Debt	SNP	0	0	0	0	0	0	0	0	0
4099300	910240	190LEGAL RESERVE	SO	0	0	0	0	0	0	0	0	0
4099300	910530	Injuries and Damages Reserve	SO	28,616	564	6,905	1,961	4,231	13,148	1,800	7	0
4099300	910560	283SMUD REVENUE IMPUTATION-UT REG LIAB	OTHER	0	0	0	0	0	0	0	0	0
4099300	910905	PMI Underground Mine Cost Depletion	JBE	0	0	0	0	0	0	0	0	0
4099300	910925	CA Refund	OTHER	0	0	0	0	0	0	0	0	0
4099300	920110	PMI WY Extraction Tax	JBE	0	0	0	0	0	0	0	0	0
4099300 Total				1,049,899	20,935	272,233	75,670	148,717	476,067	55,266	261	-4,446
Grand Total				2,141,105	41,870	515,312	157,077	299,010	921,514	116,176	515	84,434

Total Schedule M Additions				1,071,051	20,586	237,208	79,533	147,479	437,329	59,788	248	88,880
Total Schedule M Deductions				1,070,054	21,284	278,104	77,544	151,531	484,184	56,388	267	-4,446
Total Schedule M				997	-699	-40,896	1,989	-4,052	-46,855	3,401	-19	93,326



Interest Expense & Renewable Energy Tax Credits

Twelve Months Ending - June 2018
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4091000	INC TX UTIL OP INC	310312	Mining Rescue Training Credit ~ Energy W	CAEE	0	0	0	0	0	0	0
4091000	INC TX UTIL OP INC	310313	Mining Rescue Training Credit ~ PMI	JBE	0	0	0	0	0	0	0
4091000	INC TX UTIL OP INC	310314	HR Hiring Retention Tax Credit	SO	0	0	0	0	0	0	0
4091000	INC TX UTIL OP INC	310315	Investment Tax Credit - Solar Arrays	CAGW	0	0	0	0	0	0	0
4091000	INC TX UTIL OP INC	310317	RENEWABLE ELECTRICITY PRODUCTION TX CR-C	CAGW	-8,651	-369	-6,335	-1,946	0	0	0
4091000	INC TX UTIL OP INC	600600	Fuel Tax Credit	JBE	-27	-1	-19	-6	0	0	0
4091000	INC TX UTIL OP INC	900900	Foreign Tax Credit	SO	-2	0	-1	0	0	-1	0
4091000 Total					-8,680	-370	-6,355	-1,953	0	-1	0
4091100	STATE INC TAX-ELEC	311311	Utah Renewable Energy Production Tax Cre	CAGE	0	0	0	0	0	0	0
4091100 Total					0	0	0	0	0	0	0
4191000	AFUDC - OTHER	0	AFUDC - EQUITY	SNP	-21,219	-358	-4,611	-1,325	-3,241	-10,303	-1,373
4191000 Total					-21,219	-358	-4,611	-1,325	-3,241	-10,303	-1,373
4270000	INT ON LNG-TRM DBT	585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	SNP	323,086	5,449	70,211	20,181	49,342	156,868	20,906
4270000	INT ON LNG-TRM DBT	585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	SNP	31,567	532	6,860	1,972	4,821	15,327	2,043
4270000	INT ON LNG-TRM DBT	585004	INTEREST EXPENSE - LT DEBT - PCRBS VARIA	SNP	3,407	57	740	213	520	1,654	220
4270000	INT ON LNG-TRM DBT	585005	INTEREST EXPENSE - LT DEBT - PCRB FEES &	SNP	1,984	33	431	124	303	963	128
4270000 Total					360,044	6,072	78,242	22,489	54,987	174,813	23,297
4280000	AMT DBT DISC & EXP	586160	AMORTIZATION - DEBT DISCOUNT	SNP	1,019	17	221	64	156	495	66
4280000	AMT DBT DISC & EXP	586170	AMORTIZATION - DEBT ISSUANCE EXP	SNP	3,091	52	672	193	472	1,501	200
4280000 Total					4,110	69	893	257	628	1,996	266
4281000	AMORTZN OF LOSS	586190	AMORTIZATION - LOSS ON REQACQUIRED DEBT	SNP	612	10	133	38	94	297	40
4281000 Total					612	10	133	38	94	297	40
4290000	AMT PREM ON DEBT	586180	AMORTIZATION - DEBT PREMIUM/GAIN	SNP	-11	0	-2	-1	-2	-5	-1
4290000 Total					-11	0	-2	-1	-2	-5	-1
4310000	OTHER INTEREST EXP	0	4310000/0	SNP	9,020	152	1,960	563	1,378	4,379	584
4310000 Total					9,020	152	1,960	563	1,378	4,379	584
4313000	INT EXP ON REG LIAB	0	INTEREST EXPENSE ON REG LIABILITIES	SNP	6,824	115	1,483	426	1,042	3,313	442
4313000 Total					6,824	115	1,483	426	1,042	3,313	442
4320000	AFUDC - BORROWED	0	ALLOW FOR BORROWED FUNDS USED DURING CON	SNP	0	0	0	0	0	0	0
4320000	AFUDC - BORROWED	585800	INTEREST CAPITALIZED (SEE OTH INCOME)	SNP	-15,971	-269	-3,471	-998	-2,439	-7,755	-1,033
4320000	AFUDC - BORROWED	585860	INTEREST EXPENSE - AFUDC MANUAL ADJ	SNP	4,682	79	1,017	292	715	2,273	303
4320000 Total					-11,289	-190	-2,453	-705	-1,724	-5,481	-730
Grand Total					339,411	5,500	69,289	19,790	53,161	169,008	22,523

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



Deferred Income Tax Expense

Twelve Months Ending - June 2018

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(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	0
4101000	105101	Capitalized Labor Cost for Powertax Inpu	SO	0	0	0	0	0	0	0	0	0
4101000	105121	282PMI Book Depreciation	CAEW	0	0	0	0	0	0	0	0	0
4101000	105122	Repair Deduction	SG	51,237	775	13,099	4,199	7,740	22,322	3,085	17	0
4101000	105125	Tax Depreciation	TAXDEPR	257,291	5,465	67,024	17,772	35,017	115,689	14,543	57	0
4101000	105126	282DIT PMI Depreciation-Tax	JBE	2,942	130	2,141	671	0	0	0	0	0
4101000	105137	Capitalized Depreciation	SO	1,987	39	479	136	294	913	125	1	0
4101000	105141	AFUDC Debt	SNP	3,188	54	693	199	487	1,548	206	1	0
4101000	1051411	AFUDC Equity	SNP	5,976	101	1,299	373	913	2,902	387	2	1
4101000	105143	282Basis Intangible Difference	SO	53	1	13	4	8	24	3	0	0
4101000	105147	Sec 1031 Like Kind Exchange	SO	0	0	0	0	0	0	0	0	0
4101000	105148	Mine Safety Sec. 179E Election - PPW	CAEE	0	0	0	0	0	0	0	0	0
4101000	105149	Mine Safety Sec. 179E Election - PMI	JBE	0	0	0	0	0	0	0	0	0
4101000	105152	Gain / (Loss) on Prop. Disposition	GPS	2,998	59	723	205	443	1,377	189	1	0
4101000	105153	Contract Liability Basis Adjustment -Che	CAGW	-74	-3	-54	-17	0	0	0	0	0
4101000	105165	Coal Mine Development	SE	0	0	0	0	0	0	0	0	0
4101000	105170	Coal Mine Extension	SE	0	0	0	0	0	0	0	0	0
4101000	105171	PMI Coal Mine Extension Costs	JBE	466	21	339	106	0	0	0	0	0
4101000	105175	Cost of Removal	GPS	13,533	266	3,265	927	2,001	6,218	851	4	0
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	CAGE	89	0	0	0	20	60	8	0	0
4101000	105470	282Book Gain/Loss on Land Sales	GPS	123	2	30	8	18	57	8	0	0
4101000	110200	IGC Tax Percentage Depletion Deduct	CAEE	0	0	0	0	0	0	0	0	0
4101000	110205	SRC Tax Percentage Depletion Deduct	CAEE	9	0	0	0	2	6	1	0	0
4101000	1102051	Tax Percentage Depletion - Deduction (BI	CAEE	0	0	0	0	0	0	0	0	0
4101000	120105	Willow Wind Account Receivable	WA	0	0	0	0	0	0	0	0	0
4101000	205025	PMI -Fuel Cost Adjustment	JBE	-686	-30	-499	-156	0	0	0	0	0
4101000	205200	M&S INVENTORY WRITE-OFF	SNPD	-161	-5	-42	-10	-17	-78	-8	0	0
4101000	205205	Inventory Reserve - PMI	JBE	-32	-1	-23	-7	0	0	0	0	0
4101000	205411	190PMISec263A	JBE	1,477	65	1,075	337	0	0	0	0	0
4101000	210100	283OR PUC Prepaid Taxes	OR	-242	0	-242	0	0	0	0	0	0
4101000	210120	283UT PUC Prepaid Taxes	UT	-423	0	0	0	0	-423	0	0	0
4101000	210130	283ID PUC Prepaid Taxes	IDU	-3	0	0	0	0	0	-3	0	0
4101000	210140	283WY PSC Prepaid Taxes	WYP	0	0	0	0	0	0	0	0	0
4101000	210180	283Prepaid Membership Fees-EEI WSCC	SO	582	11	141	40	86	268	37	0	0
4101000	210185	Prepaid Aircraft Maintenance Costs	SG	-1	0	0	0	0	0	0	0	0
4101000	210190	Prepaid Water Rights	CAGE	35	0	0	0	8	24	3	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



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(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	513	10	124	35	76	236	32	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	-88	-1	-22	-7	-13	-38	-5	0	0
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	CAGE	0	0	0	0	0	0	0	0	0
4101000	415300	283Hazardous Waste/Environmental Cleanup	SO	3,319	65	801	227	491	1,525	209	1	0
4101000	415406	Reg Asset Utah ECAM	OTHER	0	0	0	0	0	0	0	0	0
4101000	415410	Reg Asset - Energy West Mining	CAEE	5,013	0	0	0	1,274	3,247	490	2	0
4101000	415411	ContraRA DeerCreekAband CA	CA	-79	-79	0	0	0	0	0	0	0
4101000	415412	ContraRA DeerCreekAband ID	IDU	-135	0	0	0	0	0	-135	0	0
4101000	415413	ContraRA DeerCreekAband OR	OR	-502	0	-502	0	0	0	0	0	0
4101000	415414	ContraRA DeerCreekAband UT	UT	-201	0	0	0	0	-201	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	0	0	0	0	0	0	0	0	0
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	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	1	0	0	0	0	0	1	0	0
4101000	415502	Cholla Plt Transact Costs- APS Amort - O	OR	2	0	2	0	0	0	0	0	0
4101000	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	18	0	0	0	0	0	18	0	0
4101000	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT	1,377	0	0	0	0	1,377	0	0	0
4101000	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	500	0	0	0	500	0	0	0	0
4101000	415545	Reg Asset - WA Merwin Project	OTHER	0	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	0
4101000	415655	CA GHG Allowance	OTHER	0	0	0	0	0	0	0	0	0
4101000	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	-26	0	0	0	0	0	0	0	-26
4101000	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	-9	0	0	0	0	0	0	0	-9
4101000	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	-4	0	0	0	0	0	0	0	-4
4101000	415680	190Def Intervenor Funding Grants-OR	OTHER	126	0	0	0	0	0	0	0	126
4101000	415700	190Reg Liabs BPA balancing accounts-OR	OTHER	0	0	0	0	0	0	0	0	0
4101000	415701	CA Deferred Intervenor Funding	OTHER	0	0	0	0	0	0	0	0	0
4101000	415815	Insurance Reserve	SO	-11,320	-223	-2,732	-776	-1,674	-5,201	-712	-3	0
4101000	415821	Contra Pension Reg Asset MMT & CTG WY	WYP	0	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	0
4101000	415850	Unrecovered Plant Powerdale	CAGW	0	0	0	0	0	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	415851	Powerdale Hydro Decom Reg Asset - CA	CA	0	0	0	0	0	0	0	0	0
4101000	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	53	0	0	0	0	0	0	0	53
4101000	415863	Reg Asset - UT Subscriber Solar Program	UT	83	0	0	0	0	83	0	0	0
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	35	0	0	0	0	0	0	0	35
4101000	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	0	0	0	0	0	0	0	0	0
4101000	415870	Deferred Excess Net Power Costs CA	CA	-14	-14	0	0	0	0	0	0	0
4101000	415874	Deferred Excess Net Power Costs - WY 09	OTHER	0	0	0	0	0	0	0	0	0
4101000	415875	Deferred Excess Net Power Costs - UT	OTHER	1,813	0	0	0	0	0	0	0	1,813
4101000	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	-11	0	0	0	0	-11	0	0	0
4101000	415879	Reg Asset - WY Liquidation Damages N2	WYP	-2	0	0	0	-2	0	0	0	0
4101000	415880	Deferred UT Independent Evaluation Fee	UT	-63	0	0	0	0	-63	0	0	0
4101000	415882	Deferral of Renewable Energy Credit - WA	OTHER	20	0	0	0	0	0	0	0	20
4101000	415884	Reg Asset - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0	0
4101000	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	63	0	0	0	0	0	0	0	63
4101000	415886	Reg Asset - ID Deferred Excess Net Power	OTHER	0	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	0
4101000	415892	Deferred Excess Net Power Costs - ID 09	OTHER	1,135	0	0	0	0	0	0	0	1,135
4101000	415894	Reg Asset - REC Sales Deferral - CA - No	OTHER	0	0	0	0	0	0	0	0	0
4101000	415900	OR SB 408 Recovery	OTHER	0	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	0
4101000	415903	Reg Asset _ REC Sales Deferral - WA	OTHER	0	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	0
4101000	415905	Reg Asset - OR REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0	0
4101000	415906	Reg Asset - REC Sales Deferral - OR - No	OTHER	87	0	0	0	0	0	0	0	87
4101000	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER	0	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	0
4101000	415910	Reg Asset - Naughton Unit #3 Costs	OTHER	0	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	0
4101000	415918	Reg Asset - RPS Compliance Purchases	OTHER	-244	0	0	0	0	0	0	0	-244
4101000	415920	Reg Asset - Depreciation Increase - ID	IDU	-1,521	0	0	0	0	0	-1,521	0	0
4101000	415921	Reg Asset - Depreciation Increase - UT	UT	-40	0	0	0	0	-40	0	0	0
4101000	415922	Reg Asset - Depreciation Increase - WY	WYP	-138	0	0	0	-138	0	0	0	0
4101000	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	-150	0	0	0	0	0	-150	0	0
4101000	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	-1,077	0	0	0	0	-1,077	0	0	0
4101000	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	-362	0	0	0	-362	0	0	0	0
4101000	415930	Reg Asset - Carbon Decommissioning - ID	IDU	0	0	0	0	0	0	0	0	0
4101000	415931	Reg Asset - Carbon Decommissioning - UT	UT	0	0	0	0	0	0	0	0	0
4101000	415932	Reg Asset - Carbon Decommissioning - WY	WYP	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
4101000	415933	Reg Liability - Contra - Carbon Decommis	IDU	0	0	0	0	0	0	0	0	0
4101000	415934	Reg Liability - Contra - Carbon Decommis	UT	0	0	0	0	0	0	0	0	0
4101000	415935	Reg Liability - Contra - Carbon Decommis	WYP	-167	0	0	0	-167	0	0	0	0
4101000	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	CAGE	0	0	0	0	0	0	0	0	0
4101000	425100	190Deferred Regulatory Expense-IDU	IDU	0	0	0	0	0	0	0	0	0
4101000	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER	0	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	0
4101000	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	0	0	0	0	0	0	0	0	0
4101000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	-350	-11	-91	-23	-38	-170	-18	0	0
4101000	425225	Duke/Hermiston Contract Renegotiation	CAGW	0	0	0	0	0	0	0	0	0
4101000	425295	BPA Conservation Rate Credit	CAGW	0	0	0	0	0	0	0	0	0
4101000	425400	UT Kalamath Relicensing Costs	OTHER	-1,130	0	0	0	0	0	0	0	-1,130
4101000	430110	Reg Asset Balance Reclass	OTHER	-3,794	0	0	0	0	0	0	0	-3,794
4101000	430111	Reg Assets - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4101000	430112	Reg Asset - Other - Balance Reclass	OTHER	10	0	0	0	0	0	0	0	10
4101000	430113	Reg Asset - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4101000	505510	190PMI Vacation/Bonus	JBE	8	0	6	2	0	0	0	0	0
4101000	505600	190Vacation Sickleave & PT Accrual	SO	0	0	0	0	0	0	0	0	0
4101000	605101	Trojan Decommissioning Costs - WA	WA	0	0	0	0	0	0	0	0	0
4101000	605102	Trojan Decommissioning Costs - OR	OR	0	0	0	0	0	0	0	0	0
4101000	610100	283PMI AMORT DEVELOPMENT	JBE	-225	-10	-164	-51	0	0	0	0	0
4101000	6101001	190NOPA 103-99-00 RAR	SO	16	0	4	1	2	7	1	0	0
4101000	610111	283PMI SALE OF ASSETS	JBE	-217	-10	-158	-50	0	0	0	0	0
4101000	610114	PMI EITF Pre stripping Cost	JBE	-339	-15	-246	-77	0	0	0	0	0
4101000	610142	283Reg Liability-UT Home Energy Lifeline	UT	58	0	0	0	0	58	0	0	0
4101000	610143	283Reg Liability-WA Low Energy Program	WA	0	0	0	0	0	0	0	0	0
4101000	610146	190OR Reg Asset/Liability Consol	OR	0	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	0
4101000	705210	190Property Insurance	SO	0	0	0	0	0	0	0	0	0
4101000	705261	Reg Liability - Sale of Renewable Energy	OTHER	83	0	0	0	0	0	0	0	83
4101000	705265	Reg Liab - OR Energy Conservation Charge	OTHER	1	0	0	0	0	0	0	0	1
4101000	705300	Reg. Liability - Deferred Benefit_Arch S	CAEE	0	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	0
4101000	705337	Reg Liability - Sale of Renewable Energy	OTHER	0	0	0	0	0	0	0	0	0
4101000	705454	Reg Liability - UT Property Insurance Re	UT	-640	0	0	0	0	-640	0	0	0
4101000	705534	Regulatory Liability - OR Asset Sale Gai	OTHER	0	0	0	0	0	0	0	0	0
4101000	705537	Regulatory Liability - Other Reg Liabili	OTHER	0	0	0	0	0	0	0	0	0
4101000	705700	Reg Liability - Current Reclass - Other	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
4101000	705755	Reg Liability - Non current Reclass - Ot	OTHER	-63	0	0	0	0	0	0	0	-63
4101000	715800	190Redding Contract	CAGW	0	0	0	0	0	0	0	0	0
4101000	720200	190Deferred Compensation Payout	SO	-330	-6	-80	-23	-49	-151	-21	0	0
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	0	0	0	0	0	0	0	0	0
4101000	720500	190Severance	SO	-188	-4	-45	-13	-28	-86	-12	0	0
4101000	910530	190Injuries & Damages	SO	10,517	207	2,538	721	1,555	4,833	661	3	0
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	OTHER	0	0	0	0	0	0	0	0	0
4101000	000000	Adj to Blend 2017 & 2018 Tax Rates	CAEE	-170	0	0	0	-43	-110	-17	0	0
4101000	000000	Adj to Blend 2017 & 2018 Tax Rates	CAGE	-35	0	0	0	-8	-24	-3	0	0
4101000	000000	Adj to Blend 2017 & 2018 Tax Rates	CAGW	0	0	0	0	0	0	0	0	0
4101000	000000	Adj to Blend 2017 & 2018 Tax Rates	JBE	-551	-24	-401	-126	0	0	0	0	0
4101000	000000	Adj to Blend 2017 & 2018 Tax Rates	GPS	-504	-10	-122	-35	-75	-232	-32	0	0
4101000	000000	Adj to Blend 2017 & 2018 Tax Rates	SO	-86	-2	-21	-6	-13	-39	-5	0	0
4101000	000000	Adj to Blend 2017 & 2018 Tax Rates	CA	9	9	0	0	0	0	0	0	0
4101000	000000	Adj to Blend 2017 & 2018 Tax Rates	IDU	-187	0	0	0	0	0	-187	0	0
4101000	000000	Adj to Blend 2017 & 2018 Tax Rates	OR	301	0	301	0	0	0	0	0	0
4101000	000000	Adj to Blend 2017 & 2018 Tax Rates	OTHER	452	0	0	0	0	0	0	0	452
4101000	000000	Adj to Blend 2017 & 2018 Tax Rates	SG	226	3	58	18	34	98	14	0	0
4101000	000000	Adj to Blend 2017 & 2018 Tax Rates	SNP	947	16	206	59	145	460	61	0	0
4101000	000000	Adj to Blend 2017 & 2018 Tax Rates	SNPD	126	4	33	8	14	61	6	0	0
4101000	000000	Adj to Blend 2017 & 2018 Tax Rates	TAXDEPR	-14,683	-312	-3,825	-1,014	-1,998	-6,602	-830	-3	0
4101000	000000	Adj to Blend 2017 & 2018 Tax Rates	UT	658	0	0	0	0	658	0	0	0
4101000	000000	Adj to Blend 2017 & 2018 Tax Rates	WYP	0	0	0	0	0	0	0	0	0
4101000 Total				328,291	6,546	85,124	23,661	46,502	148,860	17,281	81	-1,390
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	OTHER	189	0	0	0	0	0	0	0	189
4111000	105100	190CAPITALIZED LABOR COSTS	SO	-8,846	-174	-2,135	-606	-1,308	-4,065	-556	-2	0
4111000	1051151	Depreciation Flow-Through - CA	CA	-711	-711	0	0	0	0	0	0	0
4111000	1051152	Depreciation Flow-Through - FERC	FERC	-317	0	0	0	0	0	0	-317	0
4111000	1051153	Depreciation Flow-Through - ID	IDU	-974	0	0	0	0	0	-974	0	0
4111000	1051154	Depreciation Flow-Through - OR	OR	-4,756	0	-4,756	0	0	0	0	0	0
4111000	1051155	Depreciation Flow-Through - OTHER	OTHER	-194	0	0	0	0	0	0	0	-194
4111000	1051156	Depreciation Flow-Through - UT	UT	-4,186	0	0	0	0	-4,186	0	0	0
4111000	1051157	Depreciation Flow-Through - WA	WA	-247	0	0	-247	0	0	0	0	0
4111000	1051158	Depreciation Flow-Through - WYP	WYP	-1,560	0	0	0	-1,560	0	0	0	0
4111000	1051159	Depreciation Flow-Through - WYU	WYU	-509	0	0	0	-509	0	0	0	0
4111000	105120	Book Depreciation	SCHMDEXP	-244,154	-4,983	-57,425	-16,768	-38,624	-110,809	-15,477	-69	0
4111000	105121	282DIT PMIDepreciation-Book	JBE	-8,322	-368	-6,055	-1,899	0	0	0	0	0
4111000	105123	Sec 481a Adj- Repair Deduction	SG	0	0	0	0	0	0	0	0	0



Deferred Income Tax Expense

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Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	105130	CIAC	CIAC	-26,064	-834	-6,775	-1,688	-2,795	-12,663	-1,309	0	0
4111000	105140	Highway Relocation	SNPD	-668	-21	-174	-43	-72	-324	-34	0	0
4111000	105142	Avoided Costs	SNP	-4,465	-75	-970	-279	-682	-2,168	-289	-1	-1
4111000	105146	Capitalization of Test Energy	SG	0	0	0	0	0	0	0	0	0
4111000	105220	282CHOLLA TAX LEASE	CAGE	-439	0	0	0	-101	-296	-42	0	0
4111000	105471	UT Kalamath Relicensing Costs	OTHER	0	0	0	0	0	0	0	0	0
4111000	110100	283BOOK COST DEPLETION ADDBACK	CAEE	0	0	0	0	0	0	0	0	0
4111000	205100	190COAL PILE INVENTORY	CAEE	-138	0	0	0	-35	-90	-14	0	0
4111000	205210	ERC (Emission Reduction Credit) Impairme	CAEE	0	0	0	0	0	0	0	0	0
4111000	210200	283Prepaid Taxes-Property Taxes	GPS	219	4	53	15	32	100	14	0	0
4111000	220100	190Bad Debt Allowance	BADDEBT	400	18	150	58	24	125	25	0	0
4111000	2874941	190Idaho ITC Credits	SO	0	0	0	0	0	0	0	0	0
4111000	320281	Reg Asset - Post-Retirement Settlement L	SO	-110	-2	-27	-8	-16	-51	-7	0	0
4111000	320282	Reg Asset - Post-Retirement Settlement L	UT	106	0	0	0	0	106	0	0	0
4111000	320283	Reg Asset - Post-Retirement Settlement L	WYU	-7	0	0	0	-7	0	0	0	0
4111000	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	-1,416	0	0	0	0	0	0	0	-1,416
4111000	415301	190Hazardous Waste/Environmental-WA	WA	-54	0	0	-54	0	0	0	0	0
4111000	415406	Reg Asset Utah ECAM	OTHER	0	0	0	0	0	0	0	0	0
4111000	415423	Contra PP&E Deer Creek	CAEE	0	0	0	0	0	0	0	0	0
4111000	415424	Contra Reg Asset - Deer Creek Abandonmen	CAEE	-7,613	0	0	0	-1,934	-4,931	-744	-4	0
4111000	415425	Contra Reg Asset - UMWA Pension	OTHER	0	0	0	0	0	0	0	0	0
4111000	415500	283Cholla Pit Trans-APS Amort	CAGE	-35	0	0	0	-8	-24	-3	0	0
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA	-16	0	0	-16	0	0	0	0	0
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	WYP	-9	0	0	0	-9	0	0	0	0
4111000	415703	Goodnoe Hills Liquidation Damages - WY	WYP	-7	0	0	0	-7	0	0	0	0
4111000	415704	Reg Liability - Tax Revenue Adjustment -	UT	0	0	0	0	0	0	0	0	0
4111000	415705	Reg Liability - Tax Revenue Adjustment -	WYP	0	0	0	0	0	0	0	0	0
4111000	415710	Reg Liability - WA - Accelerated Depreci	WA	-3,834	0	0	-3,834	0	0	0	0	0
4111000	415803	RTO Grid West N/R Writeoff WA	WA	0	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	0
4111000	415806	RTO Grid West N/R Writeoff ID	IDU	0	0	0	0	0	0	0	0	0
4111000	415822	Reg Asset _ Pension MMT -UT	UT	-54	0	0	0	0	-54	0	0	0
4111000	415828	Reg Asset Post Retirement MMT - WY	WYP	0	0	0	0	0	0	0	0	0
4111000	415829	Reg Asset - Post - Ret MMT -UT	UT	-53	0	0	0	0	-53	0	0	0
4111000	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	0	0	0	0	0	0	0	0	0
4111000	415852	Powerdale Decommissioning Reg Asset - ID	IDU	-8	0	0	0	0	0	-8	0	0
4111000	415853	Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0	0	0	0	0
4111000	415854	Powerdale Decommissioning Reg Asset - WA	WA	0	0	0	0	0	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
4111000	415855	CA - January 2010 Storm Costs	OTHER	714	0	0	0	0	0	0	0	714
4111000	415856	Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0	0	0	0	0
4111000	415857	ID - Deferred Overburden Costs	OTHER	-4	0	0	0	0	0	0	0	-4
4111000	415858	WY - Deferred Overburden Costs	WYP	-12	0	0	0	-12	0	0	0	0
4111000	415859	WY - Deferred Advertising Costs	WYP	0	0	0	0	0	0	0	0	0
4111000	415865	Reg Asset - UT MPA	OTHER	0	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	0
4111000	415868	Reg Asset - UT - Solar Incentive Program	OTHER	1,416	0	0	0	0	0	0	0	1,416
4111000	415876	Deferred Excess Net PowerCosts - OR	OTHER	0	0	0	0	0	0	0	0	0
4111000	415881	Deferral of Renewable Energy Credit - UT	OTHER	258	0	0	0	0	0	0	0	258
4111000	415883	Deferral of Renewable Energy Credit - WY	OTHER	234	0	0	0	0	0	0	0	234
4111000	415890	ID MEHC 2006 Transition Costs	IDU	0	0	0	0	0	0	0	0	0
4111000	415891	WY - 2006 Transition Severance Costs	WYP	0	0	0	0	0	0	0	0	0
4111000	415893	OR - MEHC Transition Service Costs	OTHER	0	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	0
4111000	415896	WA - Chehalis Plant Revenue Requirement	WA	0	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	0
4111000	415898	Deferred Coal Costs - Naughton Contract	CAEE	0	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	0
4111000	415911	Contra Reg Asset - Naughton Unit #3 - CA	CA	0	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	0
4111000	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	0	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	0
4111000	415915	Reg Asset - WY - Naughton U3 Costs	WYP	0	0	0	0	0	0	0	0	0
4111000	415926	Reg Liability - Depreciation Decrease -	OTHER	-363	0	0	0	0	0	0	0	-363
4111000	415927	Reg Liability - Depreciation Decrease De	WA	0	0	0	0	0	0	0	0	0
4111000	415938	Reg Asset - Carbon Plant Decommissioning	CA	0	0	0	0	0	0	0	0	0
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	141	0	0	0	0	0	0	0	141
4111000	425125	Deferred Coal Cost - Arch	CAEE	0	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	0
4111000	425250	283TGS BUYOUT-SG	CAGE	-5	0	0	0	-1	-3	0	0	0
4111000	425280	283JOSEPH SETTLEMENT-SG	OTHER	-29	0	0	0	0	0	0	0	-29
4111000	425360	190Hermiston Swap	CAGW	-54	-2	-39	-12	0	0	0	0	0
4111000	425380	190Idaho Customer Bal Acct	OTHER	0	0	0	0	0	0	0	0	0
4111000	430100	283Weatherization	OTHER	4,634	0	0	0	0	0	0	0	4,634
4111000	430117	Reg Asset - Current DSM	OTHER	0	0	0	0	0	0	0	0	0
4111000	505115	283Sales & Use Tax Audit	SO	0	0	0	0	0	0	0	0	0
4111000	505125	190Accrued Royalties	CAEE	-589	0	0	0	-150	-382	-58	0	0



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(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	505400	190Bonus Liability	SO	-555	-11	-134	-38	-82	-255	-35	0	0
4111000	505600	190Vacation Sickleave & PT Accrual	SO	440	9	106	30	65	202	28	0	0
4111000	505601	Sick Leave Accrual - PMI	JBE	6	0	4	1	0	0	0	0	0
4111000	505700	190Accrued Retention Bonus	SO	-592	-12	-143	-41	-87	-272	-37	0	0
4111000	605301	Environmental Liability - Regulated	SO	-2,810	-55	-678	-193	-415	-1,291	-177	-1	0
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	OTHER	-569	0	0	0	0	0	0	0	-569
4111000	605715	Trapper Mine Contract Obligation	CAEE	-62	0	0	0	-16	-40	-6	0	0
4111000	610000	283PMI Development Costs	JBE	61	3	44	14	0	0	0	0	0
4111000	610143	283Reg Liability-WA Low Energy Program	WA	98	0	0	98	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	3,794	0	0	0	0	0	0	0	3,794
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	-117	0	0	0	0	0	0	0	-117
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	-476	0	0	0	0	0	0	0	-476
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	24	0	0	0	0	0	0	0	24
4111000	705266	Reg Liability - Energy Savings Assistanc	OTHER	81	0	0	0	0	0	0	0	81
4111000	705267	Reg Liability - WA Decoupling Mechanism	OTHER	-569	0	0	0	0	0	0	0	-569
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	306	0	0	0	0	0	0	0	306
4111000	705340	Reg Liability - Excess Income Tax Deferr	OTHER	-517	0	0	0	0	0	0	0	-517
4111000	705341	Reg Liability - Excess Income Tax Deferr	OTHER	-524	0	0	0	0	0	0	0	-524
4111000	705342	Reg Liability - Excess Income Tax Deferr	OTHER	-6,846	0	0	0	0	0	0	0	-6,846
4111000	705343	Reg Liability - Excess Income Tax Deferr	OTHER	-7,980	0	0	0	0	0	0	0	-7,980
4111000	705344	Reg Liability - Excess Income Tax Deferr	OTHER	-2,113	0	0	0	0	0	0	0	-2,113
4111000	705345	Reg Liability - Excess Income Tax Deferr	OTHER	-3,684	0	0	0	0	0	0	0	-3,684
4111000	705400	Reg Liability - OR Injuries & Damages Re	OR	493	0	493	0	0	0	0	0	0
4111000	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	-370	0	0	0	0	0	0	0	-370
4111000	705451	Reg Liability - OR Property Insurance Re	OR	-1,359	0	-1,359	0	0	0	0	0	0
4111000	705453	Reg Liability - ID Property Insurance Re	IDU	-35	0	0	0	0	0	-35	0	0
4111000	705455	Reg Liability - WY Property Insurance Re	WYP	-109	0	0	0	-109	0	0	0	0
4111000	705500	Reg Liability - Powerdale Decommissionin	UT	0	0	0	0	0	0	0	0	0
4111000	705514	Regulatory Liability - OR Deferred Exces	OTHER	0	0	0	0	0	0	0	0	0
4111000	705515	Regulatory Liability - OR Deferred Exces	OTHER	-1,619	0	0	0	0	0	0	0	-1,619
4111000	705517	Regulatory Liability - UT Deferred Exces	OTHER	724	0	0	0	0	0	0	0	724
4111000	705518	Regulatory Liability - WA Deferred Exces	OTHER	0	0	0	0	0	0	0	0	0
4111000	705519	Regulatory Liability - WA Deferred Exces	OTHER	-4,260	0	0	0	0	0	0	0	-4,260



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(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	705521	Regulatory Liability - WY Deferred Exces	OTHER	689	0	0	0	0	0	0	0	689
4111000	705522	Regulatory Liability - UT RECS in Rates	OTHER	0	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	0
4111000	705525	REGULATORY LIABILITY - SALE OF REC - OR	OTHER	0	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	0
4111000	705527	Regulatory Liability - CA Solar Feed-in	OTHER	48	0	0	0	0	0	0	0	48
4111000	705530	Regulatory Liability - UT Solar Feed-in	OTHER	0	0	0	0	0	0	0	0	0
4111000	705531	Regulatory Liability - UT Solar Feed-in	OTHER	-1,356	0	0	0	0	0	0	0	-1,356
4111000	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	0	0	0	0	0	0	0	0	0
4111000	705600	RegLiability - OR 2012 GRC Giveback	OTHER	0	0	0	0	0	0	0	0	0
4111000	705700	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0	0
4111000	715105	MCI FOG Wire Lease	SG	223	3	57	18	34	97	13	0	0
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	OTHER	93	0	0	0	0	0	0	0	93
4111000	715810	Chehalis WA EFSEC C02 Mitigation Obligat	CAGW	74	3	54	17	0	0	0	0	0
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	16	0	4	1	2	7	1	0	0
4111000	720560	Pension Liability - UMWA Withdrawal Obli	CAEE	0	0	0	0	0	0	0	0	0
4111000	740100	283Post Merger Debt Loss	SNP	-193	-3	-42	-12	-30	-94	-13	0	0
4111000	910245	Contra Receivable from Joint Owners	SO	870	17	210	60	129	400	55	0	0
4111000	910905	283PMI BCC Underground Mine Cost Deplet	JBE	-113	-5	-82	-26	0	0	0	0	0
4111000	920110	190PMIWyExtractionTax	JBE	-58	-3	-42	-13	0	0	0	0	0
4111000	930100	190OR BETC Credit	CAGW	0	0	0	0	0	0	0	0	0
4111000	9301001	190OR BETC Credit	CAGW	0	0	0	0	0	0	0	0	0
4111000	999998	Deferred Income Tax Expense ~ Solar ITC	CAGW	2	0	1	0	0	0	0	0	0
4111000	000000	Adj to Blend 2017 & 2018 Tax Rates	BADDEBT	-14	-1	-5	-2	-1	-4	-1	0	0
4111000	000000	Adj to Blend 2017 & 2018 Tax Rates	CAEE	7	0	0	0	2	4	1	0	0
4111000	000000	Adj to Blend 2017 & 2018 Tax Rates	CAGE	6	0	0	0	1	4	1	0	0
4111000	000000	Adj to Blend 2017 & 2018 Tax Rates	CAGW	0	0	0	0	0	0	0	0	0
4111000	000000	Adj to Blend 2017 & 2018 Tax Rates	CIAC	-302	-10	-78	-20	-32	-147	-15	0	0
4111000	000000	Adj to Blend 2017 & 2018 Tax Rates	GPS	1	0	0	0	0	0	0	0	0
4111000	000000	Adj to Blend 2017 & 2018 Tax Rates	JBE	1,484	66	1,080	338	0	0	0	0	0
4111000	000000	Adj to Blend 2017 & 2018 Tax Rates	SCHMDEXP	-244	-5	-57	-17	-39	-111	-15	0	0
4111000	000000	Adj to Blend 2017 & 2018 Tax Rates	SG	-224	-3	-57	-18	-34	-97	-13	0	0
4111000	000000	Adj to Blend 2017 & 2018 Tax Rates	SNP	-334	-6	-73	-21	-51	-162	-22	0	0
4111000	000000	Adj to Blend 2017 & 2018 Tax Rates	SNPD	118	4	31	8	13	57	6	0	0
4111000	000000	Adj to Blend 2017 & 2018 Tax Rates	SO	419	8	101	29	62	192	26	0	0
4111000	000000	Adj to Blend 2017 & 2018 Tax Rates	IDU	0	0	0	0	0	0	0	0	0
4111000	000000	Adj to Blend 2017 & 2018 Tax Rates	OR	-211	0	-211	0	0	0	0	0	0
4111000	000000	Adj to Blend 2017 & 2018 Tax Rates	OTHER	-8,135	0	0	0	0	0	0	0	-8,135



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Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	000000	Adj to Blend 2017 & 2018 Tax Rates	UT	16	0	0	0	0	16	0	0	0
4111000	000000	Adj to Blend 2017 & 2018 Tax Rates	WA	51	0	0	51	0	0	0	0	0
4111000	000000	Adj to Blend 2017 & 2018 Tax Rates	WYP	67	0	0	0	67	0	0	0	0
4111000 Total				-348,653	-7,201	-79,658	-25,115	-48,282	-141,013	-19,682	-394	-19,662
Grand Total				-20,362	-655	5,466	-1,454	-1,779	7,847	-2,401	-313	-21,052



Investment Tax Credit Amortization

Twelve Months Ending - June 2018

Allocation Method - Factor West Control Area

(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	-3,462	0	0	0	-168	-2,892	-400	-2	0
4114000 Total					-3,462	0	0	0	-168	-2,892	-400	-2	0
Grand Total					-3,462	0	0	0	-168	-2,892	-400	-2	0

B8. PLANT IN SERVICE



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	CAGE	14,386	0	0	0	3,315	9,699	1,365	7	0
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	CAGW	180,639	7,707	132,288	40,644	0	0	0	0	0
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	UT	-32,081	0	0	0	0	-32,081	0	0	0
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	CAGE	19,853	0	0	0	4,574	13,385	1,884	10	0
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	CAGW	18,609	794	13,628	4,187	0	0	0	0	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	3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	10,936	215	2,639	749	1,617	5,025	688	3	0
1010000	ELEC PLANT IN SERV	3031080	FUEL MANAGEMENT SYSTEM	SO	3,293	65	794	226	487	1,513	207	1	0
1010000	ELEC PLANT IN SERV	3031230	AUTOMATE POLE CARD SYSTEM	SO	4,410	87	1,064	302	652	2,026	277	1	0
1010000	ELEC PLANT IN SERV	3031680	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	13,777	271	3,324	944	2,037	6,331	866	4	0
1010000	ELEC PLANT IN SERV	3031760	RECORD CENTER MANAGEMENT SOFTWARE	SO	291	6	70	20	43	134	18	0	0
1010000	ELEC PLANT IN SERV	3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	123,063	2,985	38,592	8,627	9,266	58,480	5,112	0	0
1010000	ELEC PLANT IN SERV	3032040	S A P	SO	177,564	3,497	42,845	12,169	26,252	81,588	11,167	46	0
1010000	ELEC PLANT IN SERV	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	1,660	33	401	114	245	763	104	0	0
1010000	ELEC PLANT IN SERV	3032260	DWHS - DATA WAREHOUSE	SO	1,110	22	268	76	164	510	70	0	0
1010000	ELEC PLANT IN SERV	3032270	ENTERPRISE DATA WAREHOUSE	SO	5,877	116	1,418	403	869	2,700	370	2	0
1010000	ELEC PLANT IN SERV	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	2,908	57	702	199	430	1,336	183	1	0
1010000	ELEC PLANT IN SERV	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	2,020	40	487	138	299	928	127	1	0
1010000	ELEC PLANT IN SERV	3032360	2002 GRID NET POWER COST MODELING	SO	8,960	176	2,162	614	1,325	4,117	563	2	0
1010000	ELEC PLANT IN SERV	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	10,561	208	2,548	724	1,561	4,852	664	3	0
1010000	ELEC PLANT IN SERV	3032510	OPERATIONS MAPPING SYSTEM	SO	10,386	205	2,506	712	1,536	4,772	653	3	0
1010000	ELEC PLANT IN SERV	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	1,892	37	457	130	280	870	119	0	0
1010000	ELEC PLANT IN SERV	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	2,416	48	583	166	357	1,110	152	1	0
1010000	ELEC PLANT IN SERV	3032600	SINGLE PERSON SCHEDULING	SO	12,958	255	3,127	888	1,916	5,954	815	3	0
1010000	ELEC PLANT IN SERV	3032640	TIBCO SOFTWARE	SO	5,537	109	1,336	379	819	2,544	348	1	0
1010000	ELEC PLANT IN SERV	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	1,586	31	383	109	235	729	100	0	0
1010000	ELEC PLANT IN SERV	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	1,600	24	409	131	242	697	96	1	0
1010000	ELEC PLANT IN SERV	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	194	4	47	13	29	89	12	0	0
1010000	ELEC PLANT IN SERV	3032710	ROUGE RIVER HYDRO INTANGIBLES	CAGW	221	9	162	50	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3032760	SWIFT 2 IMPROVEMENTS	CAGW	23,200	990	16,990	5,220	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	CAGW	652	28	478	147	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	CAGE	117	0	0	0	27	79	11	0	0
1010000	ELEC PLANT IN SERV	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	2,590	51	625	177	383	1,190	163	1	0
1010000	ELEC PLANT IN SERV	3032860	WEB SOFTWARE	SO	2,680	53	647	184	396	1,232	169	1	0
1010000	ELEC PLANT IN SERV	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	6,224	0	0	0	1,434	4,196	591	3	0
1010000	ELEC PLANT IN SERV	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGW	2,290	98	1,677	515	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	JBG	88	4	64	20	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3032910	WYOMING VHF (VPC) SPECTRUM	WYP	1,023	0	0	0	1,023	0	0	0	0
1010000	ELEC PLANT IN SERV	3032920	IDAHO VHF (VPC) SPECTRUM	IDU	3,356	0	0	0	0	0	3,356	0	0
1010000	ELEC PLANT IN SERV	3032930	UTAH VHF (VPC) SPECTRUM	UT	4,244	0	0	0	0	4,244	0	0	0
1010000	ELEC PLANT IN SERV	3032990	P8DM - FILENET P8	SO	6,209	122	1,498	426	918	2,853	391	2	0
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGE	47,906	0	0	0	11,038	32,297	4,546	25	0
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	19,824	846	14,517	4,460	0	0	0	0	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	JBG	954	41	699	215	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	UT	5	0	0	0	0	5	0	0	0
1010000	ELEC PLANT IN SERV	3033170	GTX VERSION 7 SOFTWARE	CN	7,253	176	2,275	508	546	3,447	301	0	0
1010000	ELEC PLANT IN SERV	3033190	ITRON METER READING SOFTWARE	CN	5,868	142	1,840	411	442	2,789	244	0	0
1010000	ELEC PLANT IN SERV	3033210	ArcFM Software	SO	3,978	78	960	273	588	1,828	250	1	0
1010000	ELEC PLANT IN SERV	3033220	MONARCH EMS/SCADA	SO	28,806	567	6,951	1,974	4,259	13,236	1,812	8	0
1010000	ELEC PLANT IN SERV	3033230	VREALIZE VMWARE - SHARED	SO	1,055	21	254	72	156	485	66	0	0
1010000	ELEC PLANT IN SERV	3033240	IEE - Itron Enterprise Addition	CN	3,688	89	1,157	259	278	1,753	153	0	0
1010000	ELEC PLANT IN SERV	3033250	AMI Metering Software	CN	7,913	192	2,481	555	596	3,760	329	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	17,442	343	4,209	1,195	2,579	8,014	1,097	5	0
1010000	ELEC PLANT IN SERV	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	CAGW	9,721	415	7,119	2,187	0	0	0	0	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	CAGE	1,601	0	0	0	369	1,079	152	1	0
1010000	ELEC PLANT IN SERV	3033390	RMT TRADE SYSTEM	SO	888	17	214	61	131	408	56	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CA	4	4	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CAEE	15	0	0	0	4	9	1	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CAGE	3,779	0	0	0	871	2,548	359	2	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CAGW	516	22	378	116	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CN	19	0	6	1	1	9	1	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	IDU	7	0	0	0	0	0	7	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	JBG	599	26	438	135	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	OR	14	0	14	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SG	1	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SO	33,464	659	8,075	2,293	4,947	15,376	2,105	9	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	UT	18	0	0	0	0	18	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WA	6	0	0	6	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WYP	94	0	0	0	94	0	0	0	0
1010000	ELEC PLANT IN SERV	3035320	HYDRO PLANT INTANGIBLES	CAGE	1,221	0	0	0	281	823	116	1	0
1010000	ELEC PLANT IN SERV	3035320	HYDRO PLANT INTANGIBLES	CAGW	429	18	314	97	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3035322	ACD-Call Center Automated Call Distribut	CN	4,132	100	1,296	290	311	1,964	172	0	0
1010000	ELEC PLANT IN SERV	3035330	OATI-OASIS INTERFACE	SO	1,240	24	299	85	183	570	78	0	0
1010000	ELEC PLANT IN SERV	3100000	LAND & LAND RIGHTS	CAGE	1,306	0	0	0	301	881	124	1	0
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	CAGE	10,196	0	0	0	2,349	6,874	968	5	0
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	CAGW	1,789	76	1,310	402	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	JBG	741	32	543	167	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3102000	LAND RIGHTS	CAGE	42,876	0	0	0	9,879	28,906	4,069	22	0
1010000	ELEC PLANT IN SERV	3102000	LAND RIGHTS	JBG	281	12	206	63	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3103000	WATER RIGHTS	CAGE	35,467	0	0	0	8,172	23,911	3,366	18	0
1010000	ELEC PLANT IN SERV	3103000	WATER RIGHTS	JBG	171	7	125	39	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3108000	FEE LAND - LEASED	CAGE	37	0	0	0	8	25	3	0	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	CAGE	813,552	0	0	0	187,445	548,479	77,209	419	0
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	CAGW	62,652	2,673	45,882	14,097	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	JBG	146,995	6,272	107,649	33,074	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	CAGE	3,493,388	0	0	0	804,888	2,355,167	331,533	1,800	0
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	CAGW	121,896	5,201	89,269	27,427	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	JBG	977,524	41,709	715,872	219,943	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	CAGE	740,665	0	0	0	170,652	499,340	70,291	382	0
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	CAGW	39,009	1,664	28,568	8,777	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	JBG	205,562	8,771	150,540	46,252	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	417,989	0	0	0	96,306	281,799	39,668	215	0
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	9,297	397	6,809	2,092	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	60,125	2,565	44,032	13,528	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	CAGE	13	0	0	0	3	9	1	0	0
1010000	ELEC PLANT IN SERV	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	JBG	49	2	36	11	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGE	26,602	0	0	0	6,129	17,935	2,525	14	0
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	410	17	300	92	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	4,867	208	3,564	1,095	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3300000	LAND AND LAND RIGHTS	CAGE	172	0	0	0	40	116	16	0	0
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	CAGE	5,786	0	0	0	1,333	3,901	549	3	0
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	CAGW	20,811	888	15,240	4,682	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	CAGE	365	0	0	0	84	246	35	0	0
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	CAGW	8,035	343	5,884	1,808	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	CAGE	140	0	0	0	32	94	13	0	0
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	CAGE	91	0	0	0	21	61	9	0	0
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	CAGW	257	11	188	58	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3305000	LAND RIGHTS - FISH/WILDLIFE	CAGW	310	13	227	70	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	CAGE	7,150	0	0	0	1,647	4,820	679	4	0
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	CAGW	148	6	108	33	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGE	6,447	0	0	0	1,485	4,346	612	3	0
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGW	62,616	2,672	45,856	14,089	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGE	364	0	0	0	84	245	35	0	0
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGW	158,323	6,755	115,945	35,623	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGE	2,336	0	0	0	538	1,575	222	1	0
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGW	19,928	850	14,594	4,484	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3316000	STRUCTURES - LEASE IMPROVEMENTS	CAGW	14,520	620	10,634	3,267	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGE	26,756	0	0	0	6,165	18,038	2,539	14	0
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGW	3,839	164	2,811	864	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGE	71,589	0	0	0	16,494	48,264	6,794	37	0
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGW	375,494	16,021	274,987	84,486	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGE	498	0	0	0	115	336	47	0	0
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGW	23,858	1,018	17,472	5,368	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGE	66	0	0	0	15	44	6	0	0
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGW	206	9	151	46	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	CAGE	44,106	0	0	0	10,162	29,735	4,186	23	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	CAGW	88,119	3,760	64,533	19,827	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	13,381	0	0	0	3,083	9,021	1,270	7	0
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	65,472	2,794	47,947	14,731	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGE	64	0	0	0	15	43	6	0	0
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGW	2,900	124	2,123	652	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	CAGE	176	0	0	0	40	118	17	0	0
1010000	ELEC PLANT IN SERV	3351000	MISC POWER PLANT EQUIP - PRODUCTION	CAGW	2,188	93	1,602	492	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	CAGE	2,215	0	0	0	510	1,493	210	1	0
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	CAGW	21,213	905	15,535	4,773	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	CAGE	9,878	0	0	0	2,276	6,659	937	5	0
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	CAGW	2,816	120	2,062	634	0	0	0	0	0
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	3403000	WATER RIGHTS - OTHER PRODUCTION	CAGE	30,953	0	0	0	7,132	20,868	2,937	16	0
1010000	ELEC PLANT IN SERV	3403000	WATER RIGHTS - OTHER PRODUCTION	CAGW	1,757	75	1,287	395	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	CAGE	169,789	0	0	0	39,120	114,468	16,113	87	0
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	CAGW	57,854	2,469	42,368	13,017	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGE	14,565	0	0	0	3,356	9,820	1,382	8	0
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGW	1,623	69	1,188	365	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	CAGE	1,943,518	0	0	0	447,793	1,310,278	184,446	1,001	0
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	CAGW	976,491	41,665	715,116	219,711	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	CAGE	340,497	0	0	0	78,452	229,556	32,314	175	0
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	CAGW	134,489	5,738	98,491	30,260	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	238,675	0	0	0	54,992	160,910	22,651	123	0
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	88,417	3,773	64,751	19,894	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	11,836	0	0	0	2,727	7,979	1,123	6	0
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	4,055	173	2,969	912	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3500000	LAND AND LAND RIGHTS	CAGE	841	0	0	0	194	567	80	0	0
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	CAGE	49,057	0	0	0	11,303	33,073	4,656	25	0
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	CAGW	8,356	357	6,119	1,880	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	SG	5	0	1	0	1	2	0	0	0
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	CAGE	175,230	0	0	0	40,374	118,136	16,630	90	0
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	CAGW	27,613	1,178	20,222	6,213	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	JBG	2,309	99	1,691	520	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	SG	96	1	24	8	14	42	6	0	0
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	CAGE	192,129	0	0	0	44,267	129,529	18,234	99	0
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	CAGW	58,555	2,498	42,882	13,175	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	JBG	1,678	72	1,229	377	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	SG	3	0	1	0	0	1	0	0	0
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	CAGE	1,376,186	0	0	0	317,078	927,795	130,604	709	0
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	CAGW	480,470	20,501	351,863	108,106	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	JBG	25,388	1,083	18,593	5,712	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGE	99,610	0	0	0	22,950	67,155	9,453	51	0
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	47,639	2,033	34,888	10,719	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	JBG	14,263	609	10,445	3,209	0	0	0	0	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGE	14,330	0	0	0	3,302	9,661	1,360	7	0
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGW	6,484	277	4,748	1,459	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	JBG	208	9	153	47	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	952	14	243	78	144	415	57	0	0
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	CAGE	1,088,853	0	0	0	250,875	734,081	103,335	561	0
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	CAGW	167,007	7,126	122,304	37,577	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	JBG	21,751	928	15,929	4,894	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	SG	124	2	32	10	19	54	7	0	0
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	CAGE	661,278	0	0	0	152,361	445,820	62,757	341	0
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	CAGW	268,668	11,463	196,754	60,450	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	JBG	691	29	506	156	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	SG	698	11	178	57	105	304	42	0	0
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	CAGE	898,719	0	0	0	207,068	605,897	85,291	463	0
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	CAGW	302,778	12,919	221,734	68,125	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	JBG	13,945	595	10,212	3,138	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	1,510	23	386	124	228	658	91	1	0
1010000	ELEC PLANT IN SERV	3570000	UNDERGROUND CONDUIT	CAGE	3,346	0	0	0	771	2,256	318	2	0
1010000	ELEC PLANT IN SERV	3570000	UNDERGROUND CONDUIT	CAGW	173	7	127	39	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGE	7,729	0	0	0	1,781	5,211	733	4	0
1010000	ELEC PLANT IN SERV	3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGW	307	13	225	69	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	CAGE	4,861	0	0	0	1,120	3,277	461	3	0
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	CAGW	7,055	301	5,167	1,587	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	JBG	5	0	4	1	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	SG	16	0	4	1	2	7	1	0	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	CA	729	729	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	IDU	476	0	0	0	0	0	476	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	OR	9,053	0	9,053	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	UT	25,893	0	0	0	0	25,893	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	CA	1,087	1,087	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	IDU	1,313	0	0	0	0	0	1,313	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	OR	4,959	0	4,959	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	UT	11,811	0	0	0	0	11,811	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WA	458	0	0	458	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYP	2,058	0	0	0	2,058	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYU	3,954	0	0	0	3,954	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	CA	5,148	5,148	0	0	0	0	0	0	0



Electric Plant in Service with Unclassified Plant

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Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	IDU	2,401	0	0	0	0	0	2,401	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	OR	30,913	0	30,913	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	UT	55,087	0	0	0	0	55,087	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WA	4,531	0	0	4,531	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYP	12,173	0	0	0	12,173	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	CA	28,517	28,517	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	IDU	31,338	0	0	0	0	0	31,338	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	OR	245,014	0	245,014	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	UT	464,649	0	0	0	0	464,649	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WA	65,818	0	0	65,818	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYP	114,618	0	0	0	114,618	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYU	18,164	0	0	0	18,164	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	403	403	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	483	0	0	0	0	0	483	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	3,967	0	3,967	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	6,868	0	0	0	0	6,868	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	1,137	0	0	1,137	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	1,987	0	0	0	1,987	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	253	0	0	0	253	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	CA	65,655	65,655	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	IDU	88,230	0	0	0	0	0	88,230	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	OR	379,629	0	379,629	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	UT	380,407	0	0	0	0	380,407	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WA	106,240	0	0	106,240	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYP	128,679	0	0	0	128,679	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYU	27,232	0	0	0	27,232	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	35,596	35,596	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	38,390	0	0	0	0	0	38,390	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	262,589	0	262,589	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	235,008	0	0	0	0	235,008	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	70,701	0	0	70,701	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	96,765	0	0	0	96,765	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	13,895	0	0	0	13,895	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	CA	17,654	17,654	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	IDU	9,854	0	0	0	0	0	9,854	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	OR	94,350	0	94,350	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	UT	200,731	0	0	0	0	200,731	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WA	18,228	0	0	18,228	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYP	22,839	0	0	0	22,839	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYU	4,891	0	0	0	4,891	0	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	19,725	19,725	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	27,710	0	0	0	0	0	27,710	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	181,819	0	181,819	0	0	0	0	0	0



Electric Plant in Service with Unclassified Plant

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Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	541,513	0	0	0	0	541,513	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	27,625	0	0	27,625	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	43,962	0	0	0	43,962	0	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	18,205	0	0	0	18,205	0	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	CA	53,498	53,498	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	IDU	81,536	0	0	0	0	0	81,536	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	OR	445,008	0	445,008	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	UT	527,406	0	0	0	0	527,406	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WA	111,783	0	0	111,783	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYP	106,094	0	0	0	106,094	0	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYU	15,240	0	0	0	15,240	0	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	CA	9,997	9,997	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	IDU	8,429	0	0	0	0	0	8,429	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	OR	92,302	0	92,302	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	UT	86,552	0	0	0	0	86,552	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WA	22,880	0	0	22,880	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYP	16,773	0	0	0	16,773	0	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYU	3,086	0	0	0	3,086	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	CA	16,207	16,207	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	IDU	32,107	0	0	0	0	0	32,107	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	OR	187,062	0	187,062	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	UT	218,276	0	0	0	0	218,276	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WA	40,171	0	0	40,171	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYP	33,363	0	0	0	33,363	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYU	11,202	0	0	0	11,202	0	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	CA	4,203	4,203	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	IDU	15,548	0	0	0	0	0	15,548	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	OR	69,838	0	69,838	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	UT	87,075	0	0	0	0	87,075	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	WA	12,691	0	0	12,691	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	WYP	13,145	0	0	0	13,145	0	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	WYU	2,345	0	0	0	2,345	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	CA	277	277	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	169	0	0	0	0	0	169	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	OR	2,625	0	2,625	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	UT	4,262	0	0	0	0	4,262	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WA	506	0	0	506	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	816	0	0	0	816	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	155	0	0	0	155	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	763	763	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	723	0	0	0	0	0	723	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	23,732	0	23,732	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	22,022	0	0	0	0	22,022	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	4,585	0	0	4,585	0	0	0	0	0



Electric Plant in Service with Unclassified Plant

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1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	8,451	0	0	0	8,451	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	2,256	0	0	0	2,256	0	0	0	0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	IDU	91	0	0	0	0	0	91	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	1,328	0	0	0	0	1,328	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	CA	636	636	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CAGE	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CN	1,129	27	354	79	85	536	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	SO	7,516	148	1,814	515	1,111	3,454	473	2	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	UT	2,819	0	0	0	0	2,819	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	1,482	0	0	0	1,482	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	CAGE	1	0	0	0	0	1	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	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	CA	2,894	2,894	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CAEE	1,012	0	0	0	257	656	99	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CAGE	4,243	0	0	0	978	2,861	403	2	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CAGW	3,395	145	2,486	764	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CN	8,139	197	2,552	571	613	3,868	338	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	IDU	10,982	0	0	0	0	0	10,982	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	JBG	22	1	16	5	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	OR	32,651	0	32,651	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SO	90,228	1,777	21,772	6,184	13,340	41,458	5,675	23	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	UT	43,947	0	0	0	0	43,947	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WA	11,461	0	0	11,461	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYP	8,117	0	0	0	8,117	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYU	3,807	0	0	0	3,807	0	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	851	851	0	0	0	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	6,836	0	6,836	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	5,989	118	1,445	410	885	2,752	377	2	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	2,385	0	0	2,385	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	4,989	0	0	0	4,989	0	0	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	CAEE	4	0	0	0	1	3	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CAGE	1,249	0	0	0	288	842	119	1	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CAGW	130	6	95	29	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CN	1,952	47	612	137	147	928	81	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	IDU	57	0	0	0	0	0	57	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	JBG	158	7	116	36	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	OR	1,544	0	1,544	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SO	20,595	406	4,969	1,411	3,045	9,463	1,295	5	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	UT	603	0	0	0	0	603	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	530	0	0	0	530	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	CA	131	131	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	68	0	0	0	17	44	7	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	759	0	0	0	175	512	72	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	345	15	252	78	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	3,858	94	1,210	270	291	1,833	160	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	448	0	0	0	0	0	448	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	110	5	81	25	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	1,573	0	1,573	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	37,414	737	9,028	2,564	5,531	17,191	2,353	10	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	1,159	0	0	0	0	1,159	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	320	0	0	320	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	1,788	0	0	0	1,788	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	64	0	0	0	64	0	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CAGE	61	0	0	0	14	41	6	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CAGW	21	1	16	5	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CN	6	0	2	0	0	3	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	SO	295	6	71	20	44	136	19	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	6	0	0	0	6	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	42	42	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CAEE	105	0	0	0	27	68	10	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CAGE	335	0	0	0	77	226	32	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CAGW	149	6	109	34	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	277	0	0	0	0	0	277	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	JBG	42	2	31	9	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	2,011	0	2,011	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	1,067	21	258	73	158	490	67	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	2,537	0	0	0	0	2,537	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	265	0	0	265	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	403	0	0	0	403	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	27	0	0	0	27	0	0	0	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	CAGE	32	0	0	0	7	22	3	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	JBG	11	0	8	3	0	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
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SO	83	2	20	6	12	38	5	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	UT	294	0	0	0	0	294	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WA	54	0	0	54	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	48	0	0	0	48	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	551	551	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAEE	170	0	0	0	43	110	17	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGE	5,497	0	0	0	1,267	3,706	522	3	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGW	1,852	79	1,356	417	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	1,605	0	0	0	0	0	1,605	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	JBG	697	30	510	157	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	6,692	0	6,692	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	1,844	36	445	126	273	847	116	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	7,767	0	0	0	0	7,767	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	978	0	0	978	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	1,806	0	0	0	1,806	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	406	0	0	0	406	0	0	0	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"	CAEE	215	0	0	0	55	140	21	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGE	3,650	0	0	0	841	2,461	346	2	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGW	2,206	94	1,616	496	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	3,331	0	0	0	0	0	3,331	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	JBG	419	18	307	94	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	12,414	0	12,414	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	1,217	24	294	83	180	559	77	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	16,269	0	0	0	0	16,269	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	3,008	0	0	3,008	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	3,877	0	0	0	3,877	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	1,066	0	0	0	1,066	0	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	CAEE	4	0	0	0	1	2	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	CAGE	2,028	0	0	0	467	1,367	192	1	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	CAGW	900	38	659	203	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	JBG	982	42	719	221	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	OR	132	0	132	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SO	7	0	2	0	1	3	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	CA	475	475	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CAEE	41	0	0	0	10	27	4	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CAGE	1,756	0	0	0	404	1,184	167	1	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CAGW	259	11	190	58	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	IDU	1,203	0	0	0	0	0	1,203	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	JBG	100	4	73	22	0	0	0	0	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	OR	3,404	0	3,404	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SO	1,468	29	354	101	217	675	92	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	UT	5,468	0	0	0	0	5,468	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WA	666	0	0	666	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYP	2,812	0	0	0	2,812	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYU	351	0	0	0	351	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	60	60	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAEE	6	0	0	0	2	4	1	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAGE	480	0	0	0	111	324	46	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAGW	86	4	63	19	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	89	0	0	0	0	0	89	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	382	0	382	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	46	1	11	3	7	21	3	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	271	0	0	0	0	271	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	166	0	0	0	166	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	CAGE	273	0	0	0	63	184	26	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	JBG	101	4	74	23	0	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	SO	308	6	74	21	45	141	19	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	1,617	0	0	0	0	1,617	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	3,288	65	793	225	486	1,511	207	1	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	CA	207	207	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	CAGE	4,420	0	0	0	1,018	2,980	419	2	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	CAGW	747	32	547	168	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	IDU	500	0	0	0	0	0	500	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	JBG	721	31	528	162	0	0	0	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	SO	229	5	55	16	34	105	14	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	UT	3,449	0	0	0	0	3,449	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WA	762	0	0	762	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYP	915	0	0	0	915	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"	CA	757	757	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAEE	124	0	0	0	32	81	12	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGE	18,396	0	0	0	4,239	12,402	1,746	9	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGW	2,810	120	2,058	632	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	2,053	0	0	0	0	0	2,053	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	JBG	2,891	123	2,117	650	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	10,463	0	10,463	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	3,388	67	817	232	501	1,557	213	1	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	14,096	0	0	0	0	14,096	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	2,815	0	0	2,815	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	3,666	0	0	0	3,666	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	417	0	0	0	417	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CA	292	292	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CAEE	1,148	0	0	0	292	744	112	1	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CAGE	4,688	0	0	0	1,080	3,161	445	2	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CAGW	1,315	56	963	296	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	IDU	1,350	0	0	0	0	0	1,350	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	JBG	253	11	185	57	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	OR	7,228	0	7,228	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SO	4,804	95	1,159	329	710	2,207	302	1	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	UT	7,171	0	0	0	0	7,171	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WA	1,347	0	0	1,347	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYP	2,348	0	0	0	2,348	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYU	205	0	0	0	205	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	1,402	1,402	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CAGE	173	0	0	0	40	117	16	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CAGW	155	7	114	35	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	IDU	2,604	0	0	0	0	0	2,604	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	OR	10,813	0	10,813	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SO	957	19	231	66	141	440	60	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT	10,761	0	0	0	0	10,761	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA	2,301	0	0	2,301	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYP	4,012	0	0	0	4,012	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYU	792	0	0	0	792	0	0	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	CAGE	124	0	0	0	29	84	12	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	SO	9	0	2	1	1	4	1	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	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	CAGE	1,172	0	0	0	270	790	111	1	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGW	67	3	49	15	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	2,695	0	0	0	0	0	2,695	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	12,491	0	12,491	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	1,150	23	278	79	170	528	72	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	14,957	0	0	0	0	14,957	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	3,201	0	0	3,201	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	5,292	0	0	0	5,292	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	CAGE	2,774	0	0	0	639	1,870	263	1	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3961000	CRANES	CAGW	368	16	270	83	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	JBG	542	23	397	122	0	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	UT	3	0	0	0	0	0	3	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGE	23,530	0	0	0	5,421	15,864	2,233	12	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGW	759	32	556	171	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	JBG	8,009	342	5,865	1,802	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	1,012	0	1,012	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	710	14	171	49	105	326	45	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	1,503	0	0	0	0	1,503	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	CA	843	843	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CAGE	114	0	0	0	26	77	11	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CAGW	143	6	105	32	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	2,489	0	0	0	0	0	2,489	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	9,924	0	9,924	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	1,642	32	396	113	243	755	103	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	15,590	0	0	0	0	15,590	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	2,161	0	0	2,161	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	4,738	0	0	0	4,738	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	1,039	0	0	0	1,039	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	480	480	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAEE	404	0	0	0	103	262	39	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGE	3,533	0	0	0	814	2,382	335	2	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGW	1,345	57	985	303	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	1,235	0	0	0	0	0	1,235	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	JBG	1,278	55	936	287	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	2,019	0	2,019	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	736	14	178	50	109	338	46	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	4,877	0	0	0	0	4,877	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	1,509	0	0	0	1,509	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	583	0	0	0	583	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CA	5,585	5,585	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CAEE	259	0	0	0	66	168	25	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CAGE	115,177	0	0	0	26,537	77,650	10,931	59	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CAGW	48,285	2,060	35,361	10,864	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CN	3,727	90	1,169	261	281	1,771	155	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	IDU	10,813	0	0	0	0	0	10,813	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	JBG	4,138	177	3,031	931	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	OR	63,715	0	63,715	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SG	139	2	35	11	21	60	8	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SO	87,730	1,728	21,169	6,012	12,970	40,311	5,518	23	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	UT	59,324	0	0	0	0	59,324	0	0	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WA	12,945	0	0	12,945	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYP	23,892	0	0	0	23,892	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYU	5,826	0	0	0	5,826	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CA	306	306	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CAEE	82	0	0	0	21	53	8	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CAGE	2,657	0	0	0	612	1,792	252	1	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CAGW	1,029	44	753	231	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	IDU	323	0	0	0	0	0	323	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	JBG	593	25	435	134	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	OR	2,594	0	2,594	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SO	505	10	122	35	75	232	32	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	UT	2,059	0	0	0	0	2,059	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WA	549	0	0	549	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYP	757	0	0	0	757	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	CA	50	50	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CAEE	5	0	0	0	1	3	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CAGE	2,016	0	0	0	464	1,359	191	1	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CAGW	397	17	291	89	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CN	153	4	48	11	12	73	6	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	JBG	143	6	104	32	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	OR	1,114	0	1,114	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SO	2,533	50	611	174	375	1,164	159	1	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	UT	1,099	0	0	0	0	1,099	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WA	185	0	0	185	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYP	193	0	0	0	193	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	CAEE	1,855	0	0	0	471	1,201	181	1	0
1010000 Total					27,110,956	532,985	6,526,174	1,848,413	4,016,415	12,474,213	1,705,682	7,072	0
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	CAGE	-22	0	0	0	-5	-15	-2	0	0
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	CAGW	-2	0	-2	-1	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140129	ELECTRIC PLANT IN SERVICE - OTHER	SO	-97	-2	-23	-7	-14	-44	-6	0	0
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	CAGE	-10,836	0	0	0	-2,497	-7,305	-1,028	-6	0
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	CAGE	6,303	0	0	0	1,452	4,249	598	3	0
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	CAGW	-649	-28	-475	-146	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	SG	-8,979	-136	-2,295	-736	-1,356	-3,912	-541	-3	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	CA	-143	-143	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	IDU	-48	0	0	0	0	0	-48	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	OR	-420	0	-420	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	UT	-782	0	0	0	0	-782	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WA	-325	0	0	-325	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WYU	-301	0	0	0	-301	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SO	-769	-15	-186	-53	-114	-354	-48	0	0



Electric Plant in Service with Unclassified Plant

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Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1019000	ELEC PLT IN SERV-OTH	140209	ELECTRIC PLANT IN SERVICE - OTHER	CAGE	164	0	0	0	38	111	16	0	0
1019000	ELEC PLT IN SERV-OTH	140209	ELECTRIC PLANT IN SERVICE - OTHER	SG	-164	-2	-42	-13	-25	-72	-10	0	0
1019000 Total					-17,070	-326	-3,443	-1,280	-2,821	-8,124	-1,070	-6	0
1020000	ELEC PL PUR OR SLD	0	ELECTRIC PLANT PURCHASED OR SOLD	CAGW	-553	-24	-405	-124	0	0	0	0	0
1020000	ELEC PL PUR OR SLD	140708	CONTRA ELEC PLANT PURCH OR SOLD - LOSS	CAGW	553	24	405	124	0	0	0	0	0
1020000 Total					0	0	0	0	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	2,273	2,273	0	0	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	5,022	0	0	0	0	0	5,022	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	17,200	0	17,200	0	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	25,747	0	0	0	0	25,747	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	8,986	0	0	8,986	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	4,512	0	0	0	4,512	0	0	0	0
1061000 Total					63,740	2,273	17,200	8,986	4,512	25,747	5,022	0	0
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	CAGE	61,298	0	0	0	14,123	41,326	5,817	32	0
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	CAGW	55,489	2,368	40,636	12,485	0	0	0	0	0
1062000 Total					116,788	2,368	40,636	12,485	14,123	41,326	5,817	32	0
1063000	PROD COMP CONST NOT	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	42,390	641	10,837	3,474	6,403	18,468	2,552	14	0
1063000 Total					42,390	641	10,837	3,474	6,403	18,468	2,552	14	0
1064000	GEN COMP CONST NOT	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	13,198	260	3,184	904	1,951	6,064	830	3	0
1064000 Total					13,198	260	3,184	904	1,951	6,064	830	3	0
Grand Total					27,330,000	538,201	6,594,589	1,872,983	4,040,584	12,557,694	1,718,834	7,116	0

B9. CAPITAL LEASE PLANT



Capital Lease

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	CAGE	12,412	0	0	0	2,860	8,368	1,178	6	0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	CAGW	4,540	194	3,325	1,022	0	0	0	0	0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	OR	3,728	0	3,728	0	0	0	0	0	0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	SO	12,664	249	3,056	868	1,872	5,819	796	3	0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	UT	11,714	0	0	0	0	11,714	0	0	0
1011000 Total					45,058	443	10,108	1,889	4,732	25,901	1,974	10	0
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	CAGE	-3,527	0	0	0	-813	-2,378	-335	-2	0
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	CAGW	-797	-34	-583	-179	0	0	0	0	0
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	OR	-2,856	0	-2,856	0	0	0	0	0	0
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	SO	-9,578	-189	-2,311	-656	-1,416	-4,401	-602	-2	0
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	UT	-7,613	0	0	0	0	-7,613	0	0	0
1011500 Total					-24,370	-223	-5,751	-836	-2,229	-14,391	-937	-4	0
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	CAGE	-246	0	0	0	-57	-166	-23	0	0
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	CAGW	-247	-11	-181	-56	0	0	0	0	0
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	OR	-77	0	-77	0	0	0	0	0	0
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	SO	-4,698	-93	-1,134	-322	-695	-2,159	-295	-1	0
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	WYP	-138	0	0	0	-138	0	0	0	0
1011950 Total					-5,406	-103	-1,391	-378	-889	-2,325	-319	-1	0
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	OR	77	0	77	0	0	0	0	0	0
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	SG	493	7	126	40	74	215	30	0	0
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	SO	4,698	93	1,134	322	695	2,159	295	1	0
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	WYP	138	0	0	0	138	0	0	0	0
1119000 Total					5,406	100	1,336	362	907	2,373	325	1	0
Grand Total					20,688	217	4,303	1,039	2,521	11,558	1,044	5	0

B10.PLANT HELD FOR FUTURE USE



Plant Held for Future Use

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1050000	EL PLT HLD FTR USE	3401000	LAND OWNED IN FEE	CAGE	8,923	0	0	0	2,056	6,016	847	5	0
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	CAGE	2,741	0	0	0	632	1,848	260	1	0
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	CAGW	162	7	119	36	0	0	0	0	0
1050000	EL PLT HLD FTR USE	3502000	LAND RIGHTS	CAGE	755	0	0	0	174	509	72	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	OR	2,313	0	2,313	0	0	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	3601000	LAND OWNED IN FEE	WYP	1	0	0	0	1	0	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					24,816	690	5,939	36	2,862	14,103	1,179	6	0
Grand Total					24,816	690	5,939	36	2,862	14,103	1,179	6	0

B11. MISC. DEFERRED DEBITS



Deferred Debits

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1861000	MS DEF DB-OTH WIP	185016	EMISSION REDUCTION CREDITS PURCHASED	CAEE	2,347	0	0	0	596	1,520	229	1	0
1861000	MS DEF DB-OTH WIP	185017	ERCs - Impairment Reserve	CAEE	-2,040	0	0	0	-518	-1,321	-199	-1	0
1861000 Total					307	0	0	0	78	199	30	0	0
1861200	FINANCING COSTS DEFR	185025	FINANCING COST DEFERRED	SO	45	1	11	3	7	21	3	0	0
1861200	FINANCING COSTS DEFR	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	192	4	46	13	28	88	12	0	0
1861200	FINANCING COSTS DEFR	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	1,855	0	0	0	0	0	0	0	1,855
1861200	FINANCING COSTS DEFR	185028	UNAMORTIZED PCRB LOC/SBBPA COSTS	OTHER	5	0	0	0	0	0	0	0	5
1861200	FINANCING COSTS DEFR	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	295	0	0	0	0	0	0	0	295
1861200	FINANCING COSTS DEFR	185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	402	0	0	0	0	0	0	0	402
1861200 Total					2,795	5	57	16	35	109	15	0	2,558
1865000	DEF COAL MINE COSTS	184414	DEFERRED COAL COSTS - WYODAK SETTLEMENT	CAEE	1,676	0	0	0	426	1,086	164	1	0
1865000 Total					1,676	0	0	0	426	1,086	164	1	0
1867000	MSC DF DR-BAL TRAN	134300	DEFERRED CHARGES	CAEE	7	0	0	0	2	4	1	0	0
1867000	MSC DF DR-BAL TRAN	134300	DEFERRED CHARGES	JBE	2	0	2	0	0	0	0	0	0
1867000 Total					9	0	2	0	2	4	1	0	0
1868000	MISC DF DR-OTH-CST	134305	Oth Def Chrg - IT Licenses/Maintenance	OTHER	87	0	0	0	0	0	0	0	87
1868000	MISC DF DR-OTH-CST	185306	TGS BUYOUT	CAGE	32	0	0	0	7	22	3	0	0
1868000	MISC DF DR-OTH-CST	185311	JOSEPH SETTLEMENT	SG	23	0	6	2	4	10	1	0	0
1868000	MISC DF DR-OTH-CST	185313	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	11,006	167	2,814	902	1,663	4,795	663	4	0
1868000	MISC DF DR-OTH-CST	185335	LACOMB IRRIGATION	SG	187	3	48	15	28	81	11	0	0
1868000	MISC DF DR-OTH-CST	185336	BOGUS CREEK	SG	912	14	233	75	138	397	55	0	0
1868000	MISC DF DR-OTH-CST	185337	POINT-TO-POINT TRANS RESERVATIONS	CAGE	25	0	0	0	6	17	2	0	0
1868000	MISC DF DR-OTH-CST	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	1,034	16	264	85	156	451	62	0	0
1868000	MISC DF DR-OTH-CST	185351	BPA LT TRANSMISSION PREPAID	OTHER	2,213	0	0	0	0	0	0	0	2,213
1868000	MISC DF DR-OTH-CST	185359	LT Lake Side 2 Maint. Prepayment	CAGE	15,452	0	0	0	3,560	10,417	1,466	8	0
1868000	MISC DF DR-OTH-CST	185360	LT LAKE SIDE MAINT PREPAYMENT	CAGE	16,278	0	0	0	3,751	10,975	1,545	8	0
1868000	MISC DF DR-OTH-CST	185361	LT CHEHALIS CSA MAINT. PREPAYMENT	CAGW	8,812	376	6,454	1,983	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185362	LT Currant Creek CSA Maint Prepayment	CAGE	5,743	0	0	0	1,323	3,872	545	3	0
1868000	MISC DF DR-OTH-CST	185371	LT Chehalis CSA Prepaid O&M	CAGW	314	13	230	71	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185372	LT Currant Creek CSA Prepaid O&M	CAGE	421	0	0	0	97	284	40	0	0
1868000 Total					62,539	589	10,049	3,132	10,732	31,320	4,394	24	2,300
1869000	MISC DF DR-OTH-NC	185334	HERMISTON SWAP	CAGW	3,191	136	2,337	718	0	0	0	0	0
1869000 Total					3,191	136	2,337	718	0	0	0	0	0
Grand Total					70,516	729	12,444	3,867	11,273	32,717	4,603	25	4,857

B12. BLANK

B13. MATERIALS & SUPPLIES



Material & Supplies

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1511120	COAL INVNTY-HUNTER	0	COAL INVENTORY - HUNTER	CAEE	51,294	0	0	0	13,033	33,224	5,012	25	0
1511120 Total					51,294	0	0	0	13,033	33,224	5,012	25	0
1511130	COAL INVNTY-HTG	0	COAL INVENTORY - HUNTINGTON	CAEE	25,818	0	0	0	6,560	16,723	2,523	13	0
1511130 Total					25,818	0	0	0	6,560	16,723	2,523	13	0
1511140	COAL INVNTY-JB	0	COAL INVENTORY - JIM BRIDGER	JBE	25,392	1,123	18,476	5,793	0	0	0	0	0
1511140 Total					25,392	1,123	18,476	5,793	0	0	0	0	0
1511160	COAL INVNTY-NAU	0	COAL INVENTORY - NAUGHTON	CAEE	14,954	0	0	0	3,800	9,686	1,461	7	0
1511160 Total					14,954	0	0	0	3,800	9,686	1,461	7	0
1511170	COAL INVNTY-CPP	0	COAL INVENTORY - COAL PREP PLANT	CAEE	6,870	0	0	0	1,746	4,450	671	3	0
1511170 Total					6,870	0	0	0	1,746	4,450	671	3	0
1511200	COAL INVNTY-CHOLLA	0	COAL INVENTORY - CHOLLA	CAEE	14,882	0	0	0	3,781	9,639	1,454	7	0
1511200 Total					14,882	0	0	0	3,781	9,639	1,454	7	0
1511300	COAL INVNTY-COLSTRI	0	COAL INVENTORY - COLSTIP	CAEW	1,446	64	1,052	330	0	0	0	0	0
1511300 Total					1,446	64	1,052	330	0	0	0	0	0
1511400	COAL INVNTY-CRAIG	0	COAL INVENTORY - CRAIG	CAEE	18,245	0	0	0	4,636	11,818	1,783	9	0
1511400 Total					18,245	0	0	0	4,636	11,818	1,783	9	0
1511600	COAL INVNTY-DJ	0	COAL INVENTORY - DAVE JOHNSTON	CAEE	10,326	0	0	0	2,624	6,688	1,009	5	0
1511600 Total					10,326	0	0	0	2,624	6,688	1,009	5	0
1511700	COAL INVNTY-RG	0	COAL INVENTORY ROCK GARDEN PILE	CAEE	32,730	0	0	0	8,316	21,200	3,198	16	0
1511700 Total					32,730	0	0	0	8,316	21,200	3,198	16	0
1511900	COAL INVNTY-HAYDEN	0	COAL INVENTORY - HAYDEN	CAEE	2,019	0	0	0	513	1,308	197	1	0
1511900 Total					2,019	0	0	0	513	1,308	197	1	0
1512180	NATURAL GAS-CLAY BAS	0	NATURAL GAS - CLAY BASIN	CAEE	1,602	0	0	0	407	1,037	156	1	0
1512180 Total					1,602	0	0	0	407	1,037	156	1	0
1514000	FUEL STK-FUEL OIL	0	FUEL STOCK COAL MINE	CAEE	1,027	0	0	0	261	665	100	1	0
1514000	FUEL STK-FUEL OIL	0	FUEL STOCK COAL MINE	CAEW	108	5	79	25	0	0	0	0	0
1514000	FUEL STK-FUEL OIL	0	FUEL STOCK COAL MINE	JBE	954	42	694	218	0	0	0	0	0
1514000 Total					2,089	47	773	242	261	665	100	1	0
1514300	OIL INVNTY-COLSTRIP	0	OIL INVENTORY - COLSTRIP	CAEW	87	4	63	20	0	0	0	0	0
1514300 Total					87	4	63	20	0	0	0	0	0
1514400	OIL INVENTORY-CRAIG	0	OIL INVENTORY - CRAIG	CAEE	50	0	0	0	13	32	5	0	0
1514400 Total					50	0	0	0	13	32	5	0	0
1514900	OIL INVENTORY-HAYDEN	0	OIL INVENTORY - HAYDEN	CAEE	44	0	0	0	11	28	4	0	0
1514900 Total					44	0	0	0	11	28	4	0	0
1541000	PLNT M&S STK CNTRL	0	MATERIAL CONTROL ADJUST	SO	-148	-3	-36	-10	-22	-68	-9	0	0
1541000	PLNT M&S STK CNTRL	1510	JIM BRIDGER STORE ROOM	CAGE	14,842	0	0	0	3,420	10,006	1,409	8	0
1541000	PLNT M&S STK CNTRL	1510	JIM BRIDGER STORE ROOM	JBG	9,842	420	7,207	2,214	0	0	0	0	0



Material & Supplies

Average of Monthly Averages Ending - June 2018
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL 1515 DAVE JOHNSTON STORE ROOM	CAGE	15,128	0	0	0	3,485	10,199	1,436	8	0
1541000	PLNT M&S STK CNTRL 1520 WYODAK STORE ROOM	CAGE	6,443	0	0	0	1,484	4,344	611	3	0
1541000	PLNT M&S STK CNTRL 1525 GADSBY STORE ROOM	CAGE	4,510	0	0	0	1,039	3,041	428	2	0
1541000	PLNT M&S STK CNTRL 1530 CARBON STORE ROOM	CAGE	1	0	0	0	0	1	0	0	0
1541000	PLNT M&S STK CNTRL 1535 NAUGHTON STORE ROOM	CAGE	14,888	0	0	0	3,430	10,037	1,413	8	0
1541000	PLNT M&S STK CNTRL 1540 HUNTINGTON STORE ROOM	CAGE	17,935	0	0	0	4,132	12,091	1,702	9	0
1541000	PLNT M&S STK CNTRL 1545 HUNTER STORE ROOM	CAGE	25,656	0	0	0	5,911	17,296	2,435	13	0
1541000	PLNT M&S STK CNTRL 1550 BLUNDELL STORE ROOM	CAGE	1,202	0	0	0	277	811	114	1	0
1541000	PLNT M&S STK CNTRL 1565 CURRANT CREEK PLANT	CAGE	3,888	0	0	0	896	2,621	369	2	0
1541000	PLNT M&S STK CNTRL 1570 LAKESIDE PLANT	CAGE	5,943	0	0	0	1,369	4,007	564	3	0
1541000	PLNT M&S STK CNTRL 1580 CHEHALIS PLANT	CAGW	3,819	163	2,797	859	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 1675 HYDRO EAST - UTAH	CAGE	7	0	0	0	2	5	1	0	0
1541000	PLNT M&S STK CNTRL 1680 HYDRO EAST - IDAHO	CAGE	3	0	0	0	1	2	0	0	0
1541000	PLNT M&S STK CNTRL 1700 LEANING JUNIPER STOREROOM	CAGW	535	23	392	120	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 1705 GOODNOE HILLS WIND	CAGW	853	36	625	192	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 1715 MARENGO WIND	CAGW	796	34	583	179	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 1720 Foote Creek	CAGE	849	0	0	0	196	572	81	0	0
1541000	PLNT M&S STK CNTRL 1725 Glenrock/Rolling Hills	CAGE	1,285	0	0	0	296	866	122	1	0
1541000	PLNT M&S STK CNTRL 1730 Seven Mile Hill	CAGE	730	0	0	0	168	492	69	0	0
1541000	PLNT M&S STK CNTRL 1740 High Plains/McFadden	CAGE	597	0	0	0	138	402	57	0	0
1541000	PLNT M&S STK CNTRL 1745 Dunlap Wind Project	CAGE	700	0	0	0	161	472	66	0	0
1541000	PLNT M&S STK CNTRL 1799 WIND OFFICE	CAGE	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2005 CASPER STORE ROOM	WYP	473	0	0	0	473	0	0	0	0
1541000	PLNT M&S STK CNTRL 2010 BUFFALO STORE ROOM	WYP	151	0	0	0	151	0	0	0	0
1541000	PLNT M&S STK CNTRL 2015 DODGLAS STORE ROOM	WYP	274	0	0	0	274	0	0	0	0
1541000	PLNT M&S STK CNTRL 2020 COUY STORE ROOM	WYP	660	0	0	0	660	0	0	0	0
1541000	PLNT M&S STK CNTRL 2030 WORLAND STORE ROOM	WYP	708	0	0	0	708	0	0	0	0
1541000	PLNT M&S STK CNTRL 2035 RIVERTON STORE ROOM	WYP	423	0	0	0	423	0	0	0	0
1541000	PLNT M&S STK CNTRL 2040 EVANSTON STORE ROOM	WYU	642	0	0	0	642	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	584	0	0	0	584	0	0	0	0
1541000	PLNT M&S STK CNTRL 2060 ROCK SPRINGS STORE ROOM	WYP	1,542	0	0	0	1,542	0	0	0	0
1541000	PLNT M&S STK CNTRL 2065 RAWLINS STORE ROOM	WYP	540	0	0	0	540	0	0	0	0
1541000	PLNT M&S STK CNTRL 2070 LARAMIE STORE ROOM	WYP	435	0	0	0	435	0	0	0	0
1541000	PLNT M&S STK CNTRL 2075 REXBERG STORE ROOM	IDU	1,187	0	0	0	0	0	1,187	0	0
1541000	PLNT M&S STK CNTRL 2085 SHELLY STORE ROOM	IDU	646	0	0	0	0	0	646	0	0
1541000	PLNT M&S STK CNTRL 2090 PRESTON STORE ROOM	IDU	96	0	0	0	0	0	96	0	0
1541000	PLNT M&S STK CNTRL 2095 LAVA HOT SPRINGS STORE ROOM	IDU	155	0	0	0	0	0	155	0	0



Material & Supplies

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL 2100	MONTPELIER STORE ROOM	IDU	216	0	0	0	0	216	0	0
1541000	PLNT M&S STK CNTRL 2110	BRIDGERLAND STORE ROOM	UT	386	0	0	0	386	0	0	0
1541000	PLNT M&S STK CNTRL 2205	TREMONTON STORE ROOM	UT	219	0	0	0	219	0	0	0
1541000	PLNT M&S STK CNTRL 2210	OGDEN STORE ROOM	UT	1,103	0	0	0	1,103	0	0	0
1541000	PLNT M&S STK CNTRL 2215	LAYTON STORE ROOM	UT	688	0	0	0	688	0	0	0
1541000	PLNT M&S STK CNTRL 2220	SALT LAKE METRO STORE ROOM	UT	8,723	0	0	0	8,723	0	0	0
1541000	PLNT M&S STK CNTRL 2225	SALT LAKE TOOL ROOM	UT	1	0	0	0	1	0	0	0
1541000	PLNT M&S STK CNTRL 2230	JORDAN VALLEY STORE ROOM	UT	908	0	0	0	908	0	0	0
1541000	PLNT M&S STK CNTRL 2235	PARK CITY STORE ROOM	UT	902	0	0	0	902	0	0	0
1541000	PLNT M&S STK CNTRL 2240	TOOELE STORE ROOM	UT	532	0	0	0	532	0	0	0
1541000	PLNT M&S STK CNTRL 2245	WASATCH RESTORATION CENTER	UT	407	0	0	0	407	0	0	0
1541000	PLNT M&S STK CNTRL 2400	PLNT M&S STK CNTRL EAGLE MOUNTAIN	UT	330	0	0	0	330	0	0	0
1541000	PLNT M&S STK CNTRL 2405	AMERICAN FORK STORE ROOM	UT	1,357	0	0	0	1,357	0	0	0
1541000	PLNT M&S STK CNTRL 2410	SANTAQUIN STORE ROOM	UT	523	0	0	0	523	0	0	0
1541000	PLNT M&S STK CNTRL 2415	DELTA STORE ROOM	UT	342	0	0	0	342	0	0	0
1541000	PLNT M&S STK CNTRL 2420	VERNAL STORE ROOM	UT	744	0	0	0	744	0	0	0
1541000	PLNT M&S STK CNTRL 2425	PRICE STORE ROOM	UT	731	0	0	0	731	0	0	0
1541000	PLNT M&S STK CNTRL 2430	MOAB STORE ROOM	UT	753	0	0	0	753	0	0	0
1541000	PLNT M&S STK CNTRL 2435	BLANDING STORE ROOM	UT	155	0	0	0	155	0	0	0
1541000	PLNT M&S STK CNTRL 2445	RICHFIELD STORE ROOM	UT	113	0	0	0	113	0	0	0
1541000	PLNT M&S STK CNTRL 2450	CEDAR CITY STORE ROOM	UT	1,011	0	0	0	1,011	0	0	0
1541000	PLNT M&S STK CNTRL 2455	MILFORD STORE ROOM	UT	374	0	0	0	374	0	0	0
1541000	PLNT M&S STK CNTRL 2460	WASHINGTON STORE ROOM	UT	601	0	0	0	601	0	0	0
1541000	PLNT M&S STK CNTRL 2620	WALLA WALLA STORE ROOM	CAGW	1,460	62	1,069	329	0	0	0	0
1541000	PLNT M&S STK CNTRL 2625	SUNNYSIDE STORE ROOM	WA	3	0	0	3	0	0	0	0
1541000	PLNT M&S STK CNTRL 2630	YAKIMA STORE ROOM	CAGW	210	9	154	47	0	0	0	0
1541000	PLNT M&S STK CNTRL 2630	YAKIMA STORE ROOM	WA	140	0	0	140	0	0	0	0
1541000	PLNT M&S STK CNTRL 2635	ENTERPRISE STORE ROOM	OR	204	0	204	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2640	PENDLETON STORE ROOM	OR	678	0	678	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2650	HOOD RIVER STORE ROOM	OR	372	0	372	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2655	PORTLAND METRO - STORE ROOM	OR	10,376	0	10,376	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2660	ASTORIA STORE ROOM	OR	1,122	0	1,122	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2665	MADRAS STORE ROOM	OR	170	0	170	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2675	BEND STORE ROOM	OR	1,727	0	1,727	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2805	ALBANY STORE ROOM	OR	189	0	189	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2810	LINCOLN CITY STORE ROOM	OR	227	0	227	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2830	ROSEBURG STORE ROOM	OR	2,566	0	2,566	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2835	COOS BAY STORE ROOM	OR	737	0	737	0	0	0	0	0



Material & Supplies

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL 2840 GRANTS PASS STORE ROOM	OR	974	0	974	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2845 MEDFORD STORE ROOM	OR	938	0	938	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2850 KLAMATH FALLS STORE ROOM	OR	2,287	0	2,287	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2855 LAKEVIEW STORE ROOM	OR	118	0	118	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2860 ALTURAS STORE ROOM	CA	75	75	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2865 MT SHASTA STORE ROOM	CA	219	219	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2870 YREKA STORE ROOM	CA	821	821	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2875 CRESENT CITY STORE ROOM	CA	403	403	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5005 TREMONTON STORE ROOM	SO	144	3	35	10	21	66	9	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	111	4	29	7	12	54	6	0	0
1541000	PLNT M&S STK CNTRL 5120 DEMC - MEDFORD	OR	83	0	83	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5125 DEMC - OREGON	OR	6,976	0	6,976	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5130 MEDFORD HUB	OR	5,764	0	5,764	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5135 YAKIMA HUB	WA	5,207	0	0	5,207	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5140 PRESTON HUB	IDU	3,126	0	0	0	0	0	3,126	0	0
1541000	PLNT M&S STK CNTRL 5150 RICHFIELD HUB	UT	3,871	0	0	0	0	3,871	0	0	0
1541000	PLNT M&S STK CNTRL 5155 CASPER HUB	WYP	5,339	0	0	0	5,339	0	0	0	0
1541000	PLNT M&S STK CNTRL 5160 SALT LAKE METRO HUB	UT	21,006	0	0	0	0	21,006	0	0	0
1541000	PLNT M&S STK CNTRL 5200 UTAH TRANSPORTATION BUILDING	SNPD	29	1	8	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			237,634	2,268	48,369	9,300	38,201	123,126	16,310	59	0
1541500	OTHER M&S 120001 OTHER MATERIAL & SUPPLIES - GENERAL STOC	CAGE	-9	0	0	0	-2	-6	-1	0	0
1541500	OTHER M&S 120001 OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	124	2	30	8	18	57	8	0	0
1541500	OTHER M&S 120001 OTHER MATERIAL & SUPPLIES - GENERAL STOC	UT	7	0	0	0	0	7	0	0	0
1541500 Total			122	2	30	8	16	58	7	0	0
1541900	PLNT M&S GEN JV CUT 120005 JV CUTBACK MATERIAL & SUPPLIES INVENTORY	CAGE	5,136	0	0	0	1,183	3,462	487	3	0
1541900	PLNT M&S GEN JV CUT 120005 JV CUTBACK MATERIAL & SUPPLIES INVENTORY	JBG	-4,936	-211	-3,615	-1,111	0	0	0	0	0
1541900	PLNT M&S GEN JV CUT 120005 JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SG	1,380	21	353	113	208	601	83	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			1,582	-190	-3,261	-997	1,392	4,065	571	3	0
1549900	CR-OBSOL&SURPL INV 102930 SB Asset # 120930	SO	-27	-1	-7	-2	-4	-13	-2	0	0
1549900	CR-OBSOL&SURPL INV 120930 INVENTORY RESERVE POWER SUPPLY	SG	-546	-8	-140	-45	-82	-238	-33	0	0
1549900	CR-OBSOL&SURPL INV 120930 INVENTORY RESERVE POWER SUPPLY	SO	-12	0	-3	-1	-2	-6	-1	0	0
1549900	CR-OBSOL&SURPL INV 120932 Inventory Reserve - RMP (T&D)	SNPD	-1,178	-38	-306	-76	-126	-572	-59	0	0
1549900	CR-OBSOL&SURPL INV 120933 Inventory Reserve - PP (T&D)	SNPD	-714	-23	-186	-46	-77	-347	-36	0	0
1549900 Total			-2,477	-70	-641	-170	-291	-1,175	-130	0	0
2531600	WORK CAP DEP-UAMPS 289920 WORKING CAPITAL DEPOSIT - UAMPS	CAEE	-2,791	0	0	0	-709	-1,807	-273	-1	0



Material & Supplies

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2531600 Total				-2,791	0	0	0	-709	-1,807	-273	-1	0
2531700	WORKG CAP DEP-DG&T	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	CAEE	-2,593	0	0	-659	-1,680	-253	-1	0
2531700 Total				-2,593	0	0	0	-659	-1,680	-253	-1	0
2531800	WCD-PROVO-PLNT M&S	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	CAGE	-273	0	0	-63	-184	-26	0	0
2531800 Total				-273	0	0	0	-63	-184	-26	0	0
Grand Total				439,052	3,249	64,861	14,527	83,588	238,902	33,778	147	0

B14. CASH WORKING CAPITAL



Cash Working Capital

Twelve Month Average Ending - June 2018
 Allocation Method - Factor West Control Area
 (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
1430000 Total					3	0	1	0	0	1	0	0
1431000	EMP ACCOUNTS REC	0	EMPLOYEE RECEIVABLES	SO	4,636	91	1,119	318	685	2,130	292	1
1431000 Total					4,636	91	1,119	318	685	2,130	292	1
1431500	INC TAXES RECEIVABLE	0	INCOME TAXES RECEIVABLE	SO	-69	-1	-17	-5	-10	-32	-4	0
1431500	INC TAXES RECEIVABLE	116133	InterCo State Tax Rec-(Even Years)- MEHC	SO	186	4	45	13	28	86	12	0
1431500	INC TAXES RECEIVABLE	116134	InterCo State Tax Rec -(Odd Years)- MEHC	SO	-116	-2	-28	-8	-17	-53	-7	0
1431500 Total					1	0	0	0	0	1	0	0
1433000	JOINT OWNER REC	0	JOINT OWNER RECEIVABLE	SO	23,960	472	5,781	1,642	3,542	11,009	1,507	6
1433000 Total					23,960	472	5,781	1,642	3,542	11,009	1,507	6
1436000	OTH ACCT REC	0	OTHER ACCOUNTS RECEIVABLE	SO	20,385	401	4,919	1,397	3,014	9,367	1,282	5
1436000 Total					20,385	401	4,919	1,397	3,014	9,367	1,282	5
1437000	CSS OAR BILLINGS	0	CSS OAR BILLINGS	SO	4,882	96	1,178	335	722	2,243	307	1
1437000 Total					4,882	96	1,178	335	722	2,243	307	1
1437100	CSS OAR BILLINGS-WOR	0	OTHER ACCT REC CCS	SO	-674	-13	-163	-46	-100	-309	-42	0
1437100 Total					-674	-13	-163	-46	-100	-309	-42	0
2300000	ASSET RETIREMENT OBL	284915	ARO LIAB - DEER CREEK MINE RECLAMATION	OTHER	-9,819	0	0	0	0	0	0	-9,819
2300000 Total					-9,819	0	0	0	0	0	0	-9,819
2320000	ACCOUNTS PAYABLE	210460	JOINT OWNER RECEIVABLES - CREDIT	CAEE	-3,804	0	0	0	-966	-2,464	-372	-2
2320000	ACCOUNTS PAYABLE	210677	Bronco Utah Operations LLC - Coal	CAEE	-187	0	0	0	-47	-121	-18	0
2320000	ACCOUNTS PAYABLE	211108	UNION DUES/CONTRIBUTIONS WITHHOLDING	SO	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
2320000	ACCOUNTS PAYABLE	211112	UNITED FUND/CHARITABLE WITHHOLDINGS	SO	1	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211115	Allstate Voluntary Benefit Withholdings	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211116	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	SO	-5	0	-1	0	-1	-2	0	0
2320000	ACCOUNTS PAYABLE	215077	K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED	SO	-536	-11	-129	-37	-79	-246	-34	0
2320000	ACCOUNTS PAYABLE	215078	K-Plus Employer Contributions - Fixed	SO	-1,284	-25	-310	-88	-190	-590	-81	0
2320000	ACCOUNTS PAYABLE	215080	METLIFE MEDICAL INSURANCE	SO	-3,510	-69	-847	-241	-519	-1,613	-221	-1
2320000	ACCOUNTS PAYABLE	215082	METLIFE DENTAL INSURANCE	SO	-87	-2	-21	-6	-13	-40	-5	0
2320000	ACCOUNTS PAYABLE	215084	METLIFE VISION INSURANCE	SO	-52	-1	-12	-4	-8	-24	-3	0
2320000	ACCOUNTS PAYABLE	215085	Western Utilities Dental Payable	SO	-1	0	0	0	0	-1	0	0
2320000	ACCOUNTS PAYABLE	215086	Western Utilities Vision Payable	SO	-1	0	0	0	0	-1	0	0
2320000	ACCOUNTS PAYABLE	215088	UWUA Health & Welfare Payable	SO	-3	0	-1	0	0	-1	0	0
2320000	ACCOUNTS PAYABLE	215095	HMO HEALTH PLAN	SO	-2	0	-1	0	0	-1	0	0
2320000	ACCOUNTS PAYABLE	215112	Minnesota Life Insurance	SO	-5	0	-1	0	-1	-2	0	0
2320000	ACCOUNTS PAYABLE	215116	IBEW 57 MEDICAL INSURANCE	SO	-13	0	-3	-1	-2	-6	-1	0
2320000	ACCOUNTS PAYABLE	215350	"IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y	SO	5	0	1	0	1	2	0	0



Cash Working Capital

Twelve Month Average Ending - June 2018
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2320000	ACCOUNTS PAYABLE	215351	"IBEW 57 DEPENDENT CARE REIMBURSEMENT, C	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	215356	"HEALTH REIMBURSEMENT, CURRENT YEAR"	SO	-11	0	-3	-1	-2	-5	-1	0
2320000	ACCOUNTS PAYABLE	215357	"DEPENDENT CARE REIMBURSEMENT, CURRENT Y	SO	74	1	18	5	11	34	5	0
2320000	ACCOUNTS PAYABLE	215425	OR DOE Cool School Program	OTHER	-19	0	0	0	0	0	0	-19
2320000	ACCOUNTS PAYABLE	235230	ACCRUAL - ROYALTIES	CAEE	-62	0	0	0	-16	-40	-6	0
2320000	ACCOUNTS PAYABLE	235599	Safety Award	SO	-1,097	-22	-265	-75	-162	-504	-69	0
2320000	ACCOUNTS PAYABLE	240330	PROVISION FOR WORKERS' COMPENSATION	SO	-286	-6	-69	-20	-42	-132	-18	0
2320000 Total					-10,886	-134	-1,644	-467	-2,037	-5,756	-825	-4
2533000	O DEF CR-MISC PPL	289517	TRAPPER MINE FINAL RECLAMATION	CAGE	-6,263	0	0	0	-1,443	-4,222	-594	-3
2533000 Total					-6,263	0	0	0	-1,443	-4,222	-594	-3
Grand Total					26,227	913	11,191	3,179	4,384	14,464	1,927	7

B15. MISC. RATE BASE



Miscellaneous Rate Base

Average of Monthly Averages Ending - June 2018
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	CAGE	143,168	0	0	0	32,986	96,521	13,587	74	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					154,932	0	0	0	32,986	108,285	13,587	74	0
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	CAGE	-121,184	0	0	0	-27,921	-81,699	-11,501	-62	0
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	UT	-842	0	0	0	0	-842	0	0	0
1150000 Total					-122,025	0	0	0	-27,921	-82,541	-11,501	-62	0
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	1,270	25	306	87	188	583	80	0	0
1651000	PREPAY-INSURANCE	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	2,154	42	520	148	318	990	135	1	0
1651000	PREPAY-INSURANCE	132016	PREPAID INS-MINORITY OWNED PLANTS	SO	361	7	87	25	53	166	23	0	0
1651000	PREPAY-INSURANCE	132045	PREPAID WORKERS COMPENSATION	SO	269	5	65	18	40	124	17	0	0
1651000	PREPAY-INSURANCE	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	374	7	90	26	55	172	24	0	0
1651000 Total					4,428	87	1,068	303	655	2,034	278	1	0
1652000	PREPAY-TAXES	132101	PREPAID PROPERTY TAX	GPS	4,865	96	1,174	333	719	2,235	306	1	0
1652000	PREPAY-TAXES	132109	UTE-PREPAID POSSESSORY INTEREST	GPS	8	0	2	1	1	4	1	0	0
1652000	PREPAY-TAXES	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	73	1	18	5	11	33	5	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	4	0	1	0	1	2	0	0	0
1652000	PREPAY-TAXES	132924	OTH PREPAY-OREGON DOE FEE	SO	614	12	148	42	91	282	39	0	0
1652000 Total					5,570	110	1,344	382	824	2,560	350	1	0
1652100	PREPAY - OTHER	132095	PREPAID EMISSIONS PERMIT FEES (UT)	CAGE	358	0	0	0	82	241	34	0	0
1652100	PREPAY - OTHER	132097	Prepaid CA GHG Cap & Trade Allowances	OTHER	16,101	0	0	0	0	0	0	0	16,101
1652100	PREPAY - OTHER	132098	Prepaid - CA GHG Wholesale	OTHER	10,445	0	0	0	0	0	0	0	10,445
1652100	PREPAY - OTHER	132310	PREPAID RATING AGENCY	SO	38	1	9	3	6	17	2	0	0
1652100	PREPAY - OTHER	132603	OTH PREPAY - ASHTON PLANT LAND	CAGE	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132604	OTH PREPAY - FERC HYDRO ADMIN FEE	SG	19	0	5	2	3	8	1	0	0
1652100	PREPAY - OTHER	132608	Prepaid - Records Management Costs	SG	24	0	6	2	4	10	1	0	0
1652100	PREPAY - OTHER	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	725	11	185	59	110	316	44	0	0
1652100	PREPAY - OTHER	132621	Prepayments - Water Rights (Ferron Canal	CAGE	307	0	0	0	71	207	29	0	0
1652100	PREPAY - OTHER	132622	Prepayments - Water Rights (Hntgtn-Clev)	CAGE	242	0	0	0	56	163	23	0	0
1652100	PREPAY - OTHER	132623	Prepaid Lake Side CUWCD Water Fee	CAGE	176	0	0	0	41	119	17	0	0
1652100	PREPAY - OTHER	132650	PREPAID DUES	SO	3,728	73	900	256	551	1,713	234	1	0
1652100	PREPAY - OTHER	132700	PREPAID RENT	GPS	29	1	7	2	4	13	2	0	0
1652100	PREPAY - OTHER	132705	Prepaid Pole Contact	SG	249	4	64	20	38	109	15	0	0
1652100	PREPAY - OTHER	132755	Prepaid Aircraft Maintenance Costs	SG	58	1	15	5	9	25	4	0	0
1652100	PREPAY - OTHER	132831	PREPAID BPA TRANSM - WINE COUNTRY	CAGW	984	42	720	221	0	0	0	0	0
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SO	633	12	153	43	94	291	40	0	0
1652100	PREPAY - OTHER	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	2,261	0	2,261	0	0	0	0	0	0
1652100	PREPAY - OTHER	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	3,407	0	0	0	0	3,407	0	0	0
1652100	PREPAY - OTHER	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	249	0	0	0	0	0	249	0	0
1652100	PREPAY - OTHER	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	165	0	0	0	165	0	0	0	0



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Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1652100	PREPAY - OTHER	132910	Prepayments - Hardware & Software	SO	12,269	242	2,960	841	1,814	5,637	772	3	0
1652100	PREPAY - OTHER	132998	PREPAID INSURANCE	CAEE	-100	0	0	0	-25	-65	-10	0	0
1652100	PREPAY - OTHER	132999	PREPAY - RECLASS TO LT	SO	-1,974	-39	-476	-135	-292	-907	-124	-1	0
1652100	PREPAY - OTHER	134000	L/T PREPAY RECLASS	SO	2,074	41	500	142	307	953	130	1	0
1652100 Total					52,466	389	7,309	1,461	3,035	12,259	1,463	5	26,546
2281000	ACC PROV-PROP INS	288712	Reg Liab - OR Property Insurance Reserve	OR	6,696	0	6,696	0	0	0	0	0	0
2281000	ACC PROV-PROP INS	288714	Reg Liab - ID Property Insurance Reserve	IDU	-663	0	0	0	0	0	-663	0	0
2281000	ACC PROV-PROP INS	288715	Reg Liab - UT Property Insurance Reserve	UT	-4,996	0	0	0	0	-4,996	0	0	0
2281000	ACC PROV-PROP INS	288716	Reg Liab - WY Property Insurance Reserve	WYP	-422	0	0	0	-422	0	0	0	0
2281000	ACC PROV-PROP INS	288749	RegL - Insurance Reserves - Reclass	OTHER	-6,696	0	0	0	0	0	0	0	-6,696
2281000 Total					-6,081	0	6,696	0	-422	-4,996	-663	0	-6,696
2282100	ACC PRV IN & DAMAG	280311	ACC. PROV. I & D - EXCL. AUTO	SO	-13,865	-273	-3,345	-950	-2,050	-6,371	-872	-4	0
2282100 Total					-13,865	-273	-3,345	-950	-2,050	-6,371	-872	-4	0
2282400	ACCUM PRV FR I&D-OR	288700	Reg Liab - OR Injuries & Damages Reserve	OR	-8,639	0	-8,639	0	0	0	0	0	0
2282400 Total					-8,639	0	-8,639	0	0	0	0	0	0
2282500	Acc Prov I&D-Insur	116925	Insurance Reimbursements Receivable I&D	SO	14,096	278	3,401	966	2,084	6,477	887	4	0
2282500 Total					14,096	278	3,401	966	2,084	6,477	887	4	0
2283000	PEN/BENFT-SICK	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	-1,828	-36	-441	-125	-270	-840	-115	0	0
2283000 Total					-1,828	-36	-441	-125	-270	-840	-115	0	0
2283500	PENSIONS	280350	Pension - Local 57	SO	-738	-15	-178	-51	-109	-339	-46	0	0
2283500 Total					-738	-15	-178	-51	-109	-339	-46	0	0
2284100	AC MIS OP PR-OTHER	289320	CHEHALIS WA EFSEC C02 MITIGATION OBLIG	CAGW	-725	-31	-531	-163	0	0	0	0	0
2284100 Total					-725	-31	-531	-163	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	-218	-218	0	0	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	-61	0	0	0	0	0	-61	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	-1,138	0	-1,138	0	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	-844	0	0	0	0	-844	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	-349	0	0	-349	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	-144	0	0	0	-144	0	0	0	0
2530000 Total					-2,755	-218	-1,138	-349	-144	-844	-61	0	0
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	CA	-19	-19	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	CAGW	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288608	Envir Liab - Colstrip Pond	SO	-5,974	-118	-1,442	-409	-883	-2,745	-376	-2	0
2539900	OTH DEF CR - OTHER	288609	Envir Liab - Cholla Ash-Fly Ash Pond	SO	-4,592	-90	-1,108	-315	-679	-2,110	-289	-1	0
2539900	OTH DEF CR - OTHER	288614	Envir Liab - American Barrel (UT)	SO	-1,246	-25	-301	-85	-184	-573	-78	0	0
2539900	OTH DEF CR - OTHER	288616	Envir Liab - Astoria/Unocal (Downtown)	SO	-964	-19	-233	-66	-143	-443	-61	0	0
2539900	OTH DEF CR - OTHER	288618	Envir Liab - Astoria Young's Bay	SO	-316	-6	-76	-22	-47	-145	-20	0	0
2539900	OTH DEF CR - OTHER	288620	Envir Liab - Big Fork Hydro Plant (MT)	SO	-300	-6	-72	-21	-44	-138	-19	0	0
2539900	OTH DEF CR - OTHER	288621	Envir Liab - Bors Property	SO	-26	-1	-6	-2	-4	-12	-2	0	0
2539900	OTH DEF CR - OTHER	288622	Envir Liab - Bridger Coal Fuel Oil Spill	SO	-885	-17	-213	-61	-131	-407	-56	0	0



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2539900	OTH DEF CR - OTHER	288623	Envir Liab - Bridger Plant-FGD Pond 1	SO	-2,395	-47	-578	-164	-354	-1,101	-151	-1	0
2539900	OTH DEF CR - OTHER	288624	Envir Liab - Bridger FGD Pond 1 Closure	SO	-964	-19	-233	-66	-143	-443	-61	0	0
2539900	OTH DEF CR - OTHER	288625	Envir Liab - Bridger Plant-FGD Pond 2	SO	-1,469	-29	-355	-101	-217	-675	-92	0	0
2539900	OTH DEF CR - OTHER	288626	Envir Liab - Bridger Plant Oil Spills	SO	-874	-17	-211	-60	-129	-402	-55	0	0
2539900	OTH DEF CR - OTHER	288627	Envir Liab - Carbon Ash Spill	SO	-3,119	-61	-753	-214	-461	-1,433	-196	-1	0
2539900	OTH DEF CR - OTHER	288628	Envir Liab - Cedar Steam Plant (UT)	SO	-12	0	-3	-1	-2	-6	-1	0	0
2539900	OTH DEF CR - OTHER	288630	Envir Liab - Dave Johnston Oil Spill	SO	-637	-13	-154	-44	-94	-293	-40	0	0
2539900	OTH DEF CR - OTHER	288632	Envir Liab - Eugene MGP (50% PCRCP)	SO	-311	-6	-75	-21	-46	-143	-20	0	0
2539900	OTH DEF CR - OTHER	288633	Envir Liab - Dave Johnston-Pond 4A & 4B	SO	-1,942	-38	-469	-133	-287	-892	-122	-1	0
2539900	OTH DEF CR - OTHER	288634	Envir Liab - Everett MGP (2/3 PCRCP)	SO	-213	-4	-51	-15	-32	-98	-13	0	0
2539900	OTH DEF CR - OTHER	288636	Envir Liab - Hunter Fuel Oil Spills	SO	-142	-3	-34	-10	-21	-65	-9	0	0
2539900	OTH DEF CR - OTHER	288638	Envir Liab - Huntington Ash Landfill	SO	-1,071	-21	-258	-73	-158	-492	-67	0	0
2539900	OTH DEF CR - OTHER	288639	Envir Liab - Hayden Ash Landfill	SO	-175	-3	-42	-12	-26	-80	-11	0	0
2539900	OTH DEF CR - OTHER	288640	Envir Liab - Idaho Falls Pole Yard	SO	-1,948	-38	-470	-133	-288	-895	-122	-1	0
2539900	OTH DEF CR - OTHER	288642	Envir Liab - Jordan Plant Substation	SO	-145	-3	-35	-10	-22	-67	-9	0	0
2539900	OTH DEF CR - OTHER	288645	Envir Liab - Naughton Plant-FGD Pond 1	SO	-746	-15	-180	-51	-110	-343	-47	0	0
2539900	OTH DEF CR - OTHER	288646	Envir Liab - Montague Ranch (CA)	SO	-52	-1	-13	-4	-8	-24	-3	0	0
2539900	OTH DEF CR - OTHER	288648	Envir Liab - Naughton FGD Pond Closure	SO	-193	-4	-47	-13	-29	-89	-12	0	0
2539900	OTH DEF CR - OTHER	288649	Envir Liab - Naughton Oil Spill	SO	-96	-2	-23	-7	-14	-44	-6	0	0
2539900	OTH DEF CR - OTHER	288650	Envir Liab - Ogden MGP	SO	-540	-11	-130	-37	-80	-248	-34	0	0
2539900	OTH DEF CR - OTHER	288651	Envir Liab - Ririe Substation	SO	-52	-1	-13	-4	-8	-24	-3	0	0
2539900	OTH DEF CR - OTHER	288652	Envir Liab - Olympia MGP	SO	-42	-1	-10	-3	-6	-19	-3	0	0
2539900	OTH DEF CR - OTHER	288653	Envir Liab - Naughton Plant-FGD Pond 2	SO	-746	-15	-180	-51	-110	-343	-47	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	-3,274	-64	-790	-224	-484	-1,504	-206	-1	0
2539900	OTH DEF CR - OTHER	288656	Envir Liab - Portland Harbor Srce Cntrl	SO	-12,485	-246	-3,013	-856	-1,846	-5,737	-785	-3	0
2539900	OTH DEF CR - OTHER	288660	Envir Liab - Silver Bell/Telluride	SO	-1,366	-27	-330	-94	-202	-628	-86	0	0
2539900	OTH DEF CR - OTHER	288664	Envir Liab - Tacoma A St. (25% PCRCP)	SO	-101	-2	-24	-7	-15	-46	-6	0	0
2539900	OTH DEF CR - OTHER	288666	Envir Liab - Utah Metals East	SO	-495	-10	-120	-34	-73	-228	-31	0	0
2539900	OTH DEF CR - OTHER	288668	Envir Liab - Wyodak Fuel Oil Spill	SO	-101	-2	-24	-7	-15	-46	-6	0	0
2539900	OTH DEF CR - OTHER	288675	Envir Liab - Naughton North Ash Pond	SO	-763	-15	-184	-52	-113	-351	-48	0	0
2539900	OTH DEF CR - OTHER	288676	Envir Liab - Naughton South Ash Pond	SO	-2,689	-53	-649	-184	-398	-1,235	-169	-1	0
2539900	OTH DEF CR - OTHER	289051	DEFERRED RENT REVENUE AMORT OIL & GAS LE	CAGW	-306	-13	-224	-69	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289341	Accrued Royalties-Reg Rcvry-Noncurrent	CAEE	-5,471	0	0	0	-1,390	-3,544	-535	-3	0
2539900	OTH DEF CR - OTHER	289913	MCI - F.O.G. WIRE LEASE	SG	-1,045	-16	-267	-86	-158	-455	-63	0	0
2539900	OTH DEF CR - OTHER	289914	AMERICAN ELECTRIC POWER CRP	CAGE	5,345	0	0	0	1,231	3,603	507	3	0
2539900	OTH DEF CR - OTHER	289914	AMERICAN ELECTRIC POWER CRP	SG	-5,769	-87	-1,475	-473	-871	-2,513	-347	-2	0
2539900	OTH DEF CR - OTHER	289925	TRANSM CONST SECURITY DEPOSITS	CAGE	-2,424	0	0	0	-559	-1,634	-230	-1	0
2539900	OTH DEF CR - OTHER	289955	Accrued Right-of-Way Obligations	CAGE	-3,480	0	0	0	-802	-2,346	-330	-2	0
2539900 Total					-66,635	-1,188	-14,867	-4,291	-10,453	-31,456	-4,360	-19	0



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2540000	REGULATORY LIAB	231010	Reg Liab Current - Blue Sky	OTHER	-11,923	0	0	0	0	0	0	-11,923
2540000	REGULATORY LIAB	231020	Reg Liab Current - DSM	OTHER	-2,733	0	0	0	0	0	0	-2,733
2540000	REGULATORY LIAB	231045	Reg Liab Current - GHG Allowances	OTHER	-1,656	0	0	0	0	0	0	-1,656
2540000	REGULATORY LIAB	231050	Reg Liab Current - Def Net Power Costs	OTHER	-31,364	0	0	0	0	0	0	-31,364
2540000	REGULATORY LIAB	231055	Reg Liab Current - Def RECs in Rates	OTHER	-50	0	0	0	0	0	0	-50
2540000	REGULATORY LIAB	231060	Reg Liab Current - BPA Balancing Accts	OTHER	-4,219	0	0	0	0	0	0	-4,219
2540000	REGULATORY LIAB	231080	Reg Liab Current - REC Sales	OTHER	-181	0	0	0	0	0	0	-181
2540000	REGULATORY LIAB	231090	Reg Liab Current - Solar Feed-In	OTHER	-9,592	0	0	0	0	0	0	-9,592
2540000	REGULATORY LIAB	231100	Reg Liab Current - Other	OTHER	-7,966	0	0	0	0	0	0	-7,966
2540000	REGULATORY LIAB	288001	Reg Liab - Excess Def Inc Taxes - CA	CA	-603	-603	0	0	0	0	0	0
2540000	REGULATORY LIAB	288002	Reg Liab - Excess Def Inc Taxes - ID	IDU	-902	0	0	0	0	0	-902	0
2540000	REGULATORY LIAB	288003	Reg Liab - Excess Def Inc Taxes - OR	OR	-8,648	0	-8,648	0	0	0	0	0
2540000	REGULATORY LIAB	288004	Reg Liab - Excess Def Inc Taxes - UT	UT	-16,230	0	0	0	0	-16,230	0	0
2540000	REGULATORY LIAB	288005	Reg Liab - Excess Def Inc Taxes - WA	WA	-806	0	0	-806	0	0	0	0
2540000	REGULATORY LIAB	288006	Reg Liab - Excess Def Inc Taxes - WY	WYU	-6,519	0	0	0	-6,519	0	0	0
2540000	REGULATORY LIAB	288007	Reg Liab - Excess Def Inc Taxes - FERC	FERC	-9	0	0	0	0	0	0	-9
2540000	REGULATORY LIAB	288108	FAS 109 - WA Flowthrough	WA	-133	0	0	-133	0	0	0	0
2540000	REGULATORY LIAB	288114	REG LIABILITY - OR GAIN-SALE EPUD ASSETS	OTHER	1	0	0	0	0	0	0	1
2540000	REGULATORY LIAB	288140	Reg Liability - WA A&G Credit	WA	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288159	RegL - Blue Sky - Recl to Curr	OTHER	11,923	0	0	0	0	0	0	11,923
2540000	REGULATORY LIAB	288161	RL-Energy Savings Assistance (ESA)-CA	OTHER	-579	0	0	0	0	0	0	-579
2540000	REGULATORY LIAB	288165	Reg Liab - OR Enrgy	OTHER	-3,254	0	0	0	0	0	0	-3,254
2540000	REGULATORY LIAB	288174	RegL - OR Asset Sale Gain-Balance Recl	OTHER	-592	0	0	0	0	0	0	-592
2540000	REGULATORY LIAB	288184	Reg Liability - Sale of RECs - WA	OTHER	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288231	Reg Liab - OR 2013 FERC Rate True-Up	OTHER	-13,638	0	0	0	0	0	0	-13,638
2540000	REGULATORY LIAB	288232	Reg Liab - OR 2017 FERC Rate True-Up	OTHER	-10,973	0	0	0	0	0	0	-10,973
2540000	REGULATORY LIAB	288240	Reg Liab - WA PCAM - CY 2016	OTHER	-1,259	0	0	0	0	0	0	-1,259
2540000	REGULATORY LIAB	288241	Reg Liability - WA PCAM CY2017	OTHER	-9,670	0	0	0	0	0	0	-9,670
2540000	REGULATORY LIAB	288242	Contra Reg Liability - WA PCAM CY2017	OTHER	-483	0	0	0	0	0	0	-483
2540000	REGULATORY LIAB	288243	Reg Liability - WA PCAM CY2018	OTHER	-710	0	0	0	0	0	0	-710
2540000	REGULATORY LIAB	288244	Reg Liability - WA PCAM Reserve 2016	OTHER	-4,539	0	0	0	0	0	0	-4,539
2540000	REGULATORY LIAB	288245	Contra Reg Liability - WA PCAM CY2018	OTHER	-35	0	0	0	0	0	0	-35
2540000	REGULATORY LIAB	288281	Reg Liab-Excess Income Tax Deferral-CA	OTHER	-524	0	0	0	0	0	0	-524
2540000	REGULATORY LIAB	288282	Reg Liab-Excess Income Tax Deferral-ID	OTHER	-1,355	0	0	0	0	0	0	-1,355
2540000	REGULATORY LIAB	288283	Reg Liab-Excess Income Tax Deferral-OR	OTHER	-6,886	0	0	0	0	0	0	-6,886
2540000	REGULATORY LIAB	288284	Reg Liab-Excess Income Tax Deferral-UT	OTHER	-10,944	0	0	0	0	0	0	-10,944
2540000	REGULATORY LIAB	288285	Reg Liab-Excess Income Tax Deferral-WA	OTHER	-2,144	0	0	0	0	0	0	-2,144
2540000	REGULATORY LIAB	288286	Reg Liab-Excess Income Tax Deferral-WY	OTHER	-3,735	0	0	0	0	0	0	-3,735
2540000	REGULATORY LIAB	288295	RegL - BPA Balancing Accts - Recl to Cur	OTHER	4,219	0	0	0	0	0	0	4,219
2540000	REGULATORY LIAB	288405	Reg Liab-OR Direct Access 5 yr Opt Out	OTHER	-1,953	0	0	0	0	0	0	-1,953



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2540000	REGULATORY LIAB	288411	Reg Liab - WA-Accel Depr 2015 GRC	WA	-14,454	0	0	-14,454	0	0	0	0	
2540000	REGULATORY LIAB	288412	Reg Liab - Depr Decrease Deferral - OR	OR	-4,018	0	-4,018	0	0	0	0	0	
2540000	REGULATORY LIAB	288413	Reg Liab - Depr Decrease Deferral - WA	WA	7	0	0	7	0	0	0	0	
2540000	REGULATORY LIAB	288420	Reg Liab - CA GHG Allowance Revenues	OTHER	140	0	0	0	0	0	0	140	
2540000	REGULATORY LIAB	288422	Reg Liab - CA Solar (SOMAH)-GHG Funds	OTHER	-675	0	0	0	0	0	0	-675	
2540000	REGULATORY LIAB	288423	RegL - CA GHG Allowances - Recl to Curr	OTHER	1,656	0	0	0	0	0	0	1,656	
2540000	REGULATORY LIAB	288424	RegL - CA GHG Allowances - Balance Recl	OTHER	-1,611	0	0	0	0	0	0	-1,611	
2540000	REGULATORY LIAB	288443	RegL - OR RECs in Rates - Recl to Curr	OTHER	142	0	0	0	0	0	0	142	
2540000	REGULATORY LIAB	288444	RegL - UT RECs in Rates - Recl to Curr	OTHER	50	0	0	0	0	0	0	50	
2540000	REGULATORY LIAB	288445	RegL - WA RECs in Rates - Recl to Curr	OTHER	39	0	0	0	0	0	0	39	
2540000	REGULATORY LIAB	288453	RegL - OR RECs in Rates - Balance Recl	OTHER	-169	0	0	0	0	0	0	-169	
2540000	REGULATORY LIAB	288454	RegL - UT RECs in Rates - Balance Recl	OTHER	-166	0	0	0	0	0	0	-166	
2540000	REGULATORY LIAB	288455	RegL - WA RECs in Rates - Balance Recl	OTHER	-44	0	0	0	0	0	0	-44	
2540000	REGULATORY LIAB	288459	Reg Liab - Def RECs in Rates - Reclass	OTHER	-109	0	0	0	0	0	0	-109	
2540000	REGULATORY LIAB	288463	RegL - OR Def Exc NPC - Recl to Curr	OTHER	7,907	0	0	0	0	0	0	7,907	
2540000	REGULATORY LIAB	288464	RegL - UT Def Exc NPC - Recl to Curr	OTHER	2,047	0	0	0	0	0	0	2,047	
2540000	REGULATORY LIAB	288465	RegL - WA Def Exc NPC - Recl to Curr	OTHER	15,523	0	0	0	0	0	0	15,523	
2540000	REGULATORY LIAB	288466	RegL - WY Def Exc NPC - Recl to Curr	OTHER	5,887	0	0	0	0	0	0	5,887	
2540000	REGULATORY LIAB	288470	Reg L-WA Decoupling Mechanism-Reclass	OTHER	-2,780	0	0	0	0	0	0	-2,780	
2540000	REGULATORY LIAB	288474	RegL - UT Def Exc NPC - Balance Reclass	OTHER	-2,313	0	0	0	0	0	0	-2,313	
2540000	REGULATORY LIAB	288476	RegL - WY Def Exc NPC - Balance Reclass	OTHER	-8,653	0	0	0	0	0	0	-8,653	
2540000	REGULATORY LIAB	288481	RegL - CA Solar Feed-In - Recl to Curr	OTHER	1,137	0	0	0	0	0	0	1,137	
2540000	REGULATORY LIAB	288484	RegL - UT Solar Feed-In - Recl to Curr	OTHER	8,455	0	0	0	0	0	0	8,455	
2540000	REGULATORY LIAB	288491	RegL - CA Solar Feed-In - Balance Recl	OTHER	-1,115	0	0	0	0	0	0	-1,115	
2540000	REGULATORY LIAB	288494	RegL - UT Solar Feed-In - Balance Recl	OTHER	-19,439	0	0	0	0	0	0	-19,439	
2540000	REGULATORY LIAB	288817	RegL - DSM - CA - Reclass to Current	OTHER	1,219	0	0	0	0	0	0	1,219	
2540000	REGULATORY LIAB	288819	Reg Liab - DSM - CA - Balance Reclass	OTHER	-1,384	0	0	0	0	0	0	-1,384	
2540000	REGULATORY LIAB	288827	RegL - DSM - ID - Reclass to Current	OTHER	1,048	0	0	0	0	0	0	1,048	
2540000	REGULATORY LIAB	288829	Reg Liab - DSM - ID - Balance Reclass	OTHER	-1,157	0	0	0	0	0	0	-1,157	
2540000	REGULATORY LIAB	288837	RegL - DSM - OR - Reclass to Current	OTHER	9	0	0	0	0	0	0	9	
2540000	REGULATORY LIAB	288839	Reg Liab - DSM - OR - Balance Reclass	OTHER	-10	0	0	0	0	0	0	-10	
2540000	REGULATORY LIAB	288847	RegL - DSM - UT - Reclass to Current	OTHER	3	0	0	0	0	0	0	3	
2540000	REGULATORY LIAB	288849	Reg Liab - DSM - UT - Balance Reclass	OTHER	-5,833	0	0	0	0	0	0	-5,833	
2540000	REGULATORY LIAB	288857	RegL - DSM - WA - Reclass to Current	OTHER	453	0	0	0	0	0	0	453	
2540000	REGULATORY LIAB	288859	Reg Liab - DSM - WA - Balance Reclass	OTHER	-731	0	0	0	0	0	0	-731	
2540000	REGULATORY LIAB	288995	RegL - Other - Recl to Curr	OTHER	7,966	0	0	0	0	0	0	7,966	
2540000 Total					-171,638	-603	-12,666	-15,386	-6,519	-16,230	-902	-9	-119,324
Grand Total					-163,438	-1,500	-21,987	-18,204	-8,305	-12,002	-1,954	-10	-99,475

B16. WEATHERIZATION REG. ASSETS



Regulatory Assests

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	OTHER	1,164	0	0	0	0	0	0	1,164
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	WA	8	0	0	8	0	0	0	0
1242000 Total					1,172	0	0	8	0	0	0	1,164
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	OR	0	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	0
1243200 Total					0	0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	SO	0	0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	UT	19	0	0	0	0	19	0	0
1244100 Total					19	0	0	0	0	19	0	0
1244500	HOME COMFORT	0	HOME COMFORT	CA	5	5	0	0	0	0	0	0
1244500	HOME COMFORT	0	HOME COMFORT	OTHER	0	0	0	0	0	0	0	0
1244500	HOME COMFORT	0	HOME COMFORT	SO	-5	0	-1	0	-1	-2	0	0
1244500	HOME COMFORT	0	HOME COMFORT	WA	0	0	0	0	0	0	0	0
1244500 Total					0	5	-1	0	-1	-2	0	0
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	OTHER	-1	0	0	0	0	0	0	-1
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	UT	1	0	0	0	0	1	0	0
1244900 Total					0	0	0	0	0	1	0	-1
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	CA	20	20	0	0	0	0	0	0
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	OTHER	-20	0	0	0	0	0	0	-20
1245300 Total					0	20	0	0	0	0	0	-20
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	OTHER	4	0	0	0	0	0	0	4
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	UT	-4	0	0	0	0	-4	0	0
1245400 Total					0	0	0	0	0	-4	0	4
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	OTHER	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
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WA	0	0	0	0	0	0	0	0
1247000 Total					1	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
1247100 Total					0	0	0	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	OTHER	-301	0	0	0	0	0	0	-301
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	UT	0	0	0	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WA	-2	0	0	-2	0	0	0	0
1249000 Total					-302	0	0	-2	0	0	0	-301
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	IDU	-60	0	0	0	0	0	-60	0
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	OTHER	-2,514	0	0	0	0	0	0	-2,514
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	WYP	-5	0	0	0	-5	0	0	0
1823000 Total					-2,579	0	0	0	-5	0	-60	-2,514
1823700	OTH REGA-ENERGY WEST	186801	Reg Asset-Deer Creek-Elec Pit In Svc	CAEE	70,468	0	0	0	17,905	45,643	6,885	34



Regulatory Assests

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1823700	OTH REGA-ENERGY WEST	186802	Reg Asset-Deer Creek-EPIS Intangibles	CAEE	1,078	0	0	0	274	698	105	1	0
1823700	OTH REGA-ENERGY WEST	186805	Reg Asset-Deer Creek-CWIP	CAEE	3,960	0	0	0	1,006	2,565	387	2	0
1823700	OTH REGA-ENERGY WEST	186806	Reg Asset-Deer Creek-PS&I	CAEE	1,614	0	0	0	410	1,046	158	1	0
1823700	OTH REGA-ENERGY WEST	186811	Reg Asset-Deer Creek Sale-EPIS	CAEE	9,902	0	0	0	2,516	6,414	968	5	0
1823700	OTH REGA-ENERGY WEST	186812	Contra RA-DCM PP&E-OR-To G/L Bal Acct	OR	-82	0	-82	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186815	Reg Asset-Deer Creek Sale-CWIP	CAEE	94	0	0	0	24	61	9	0	0
1823700	OTH REGA-ENERGY WEST	186816	Contra RA-DCM PP&E-To Joint Owners	CAEE	-4,435	0	0	0	-1,127	-2,873	-433	-2	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CA	884	884	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CAEE	-60,158	0	0	0	-15,285	-38,965	-5,878	-29	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	OR	-21	0	-21	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	UT	213	0	0	0	0	213	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WYU	2,129	0	0	0	2,129	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186820	Reg Asset-Deer Creek Mine ARO	CAEE	6,110	0	0	0	1,552	3,958	597	3	0
1823700	OTH REGA-ENERGY WEST	186825	Reg Asset-Deer Creek Mine M&S	CAEE	4,492	0	0	0	1,141	2,910	439	2	0
1823700	OTH REGA-ENERGY WEST	186826	Reg Asset-Deer Creek-Prepaid Royalties	CAEE	843	0	0	0	214	546	82	0	0
1823700	OTH REGA-ENERGY WEST	186828	Reg Asset-Deer Creek-Recovery Royalties	CAEE	5,471	0	0	0	1,390	3,544	535	3	0
1823700	OTH REGA-ENERGY WEST	186830	Reg Asset-Deer Creek-Union Suppl Ben	CAEE	1,612	0	0	0	410	1,044	157	1	0
1823700	OTH REGA-ENERGY WEST	186833	Reg Asset-Deer Creek-Nonunion Severance	CAEE	2,496	0	0	0	634	1,617	244	1	0
1823700	OTH REGA-ENERGY WEST	186835	Reg Asset-Deer Creek-Misc Closure Costs	CAEE	40,649	0	0	0	10,328	26,329	3,972	20	0
1823700	OTH REGA-ENERGY WEST	186836	Contra RA-DCM Closure-To Joint Owners	CAEE	-2,414	0	0	0	-613	-1,564	-236	-1	0
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	UT	2,822	0	0	0	0	2,822	0	0	0
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	WYU	-6,148	0	0	0	-6,148	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186839	Reg Asset-Deer Creek-Tax Flow-Through	CAEE	2,979	0	0	0	757	1,929	291	1	0
1823700	OTH REGA-ENERGY WEST	186841	Contra Reg Asset-Deer Creek Aband-CA	CA	-1,346	-1,346	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	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	-1,018	-1,018	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186852	CONTRA REG ASSET-DEER CREEK CLOSURE-ID	IDU	-1,146	0	0	0	0	0	-1,146	0	0
1823700	OTH REGA-ENERGY WEST	186853	Contra Reg Asset-Deer Creek Closure-OR	OR	-5,522	0	-5,522	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186854	CONTRA REG ASSET-DEER CREEK CLOSURE-UT	UT	-2,386	0	0	0	0	-2,386	0	0	0
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	UT	-1,153	0	0	0	0	-1,153	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	-509	0	0	0	0	0	-509	0	0
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	UT	-3,495	0	0	0	0	-3,495	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	UT	-3,692	0	0	0	0	-3,692	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	-123	0	0	0	0	0	-123	0	0
1823700	OTH REGA-ENERGY WEST	186870	RA-DC ROR Offset-Assets Sold-Amortz	WYP	73	0	0	0	73	0	0	0	0



Regulatory Assests

Average of Monthly Averages Ending - June 2018
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	WYP	205	0	0	0	205	0	0	0
1823700	OTH REGA-ENERGY WEST	186872	RA-DC ROR Offset-Fossil Rock-Amortz	WYP	171	0	0	0	171	0	0	0
1823700	OTH REGA-ENERGY WEST	186881	Reg Asset-UMWA Pension Trust Oblig	CAEE	115,119	0	0	0	29,250	74,565	11,248	56
1823700	OTH REGA-ENERGY WEST	186886	Contra RA-UMWA Pens W/D-To Joint Owners	OTHER	-4,299	0	0	0	0	0	0	-4,299
1823700	OTH REGA-ENERGY WEST	186891	Contra Reg Asset-UMWA Pension Trust-CA	OTHER	-1,813	0	0	0	0	0	0	-1,813
1823700 Total					171,456	-1,480	-5,625	0	45,973	120,851	17,752	98
1823870	DEFERRED PENSION	187607	Contra Reg Asset 2016 Pension Plan CTG	SO	-3,282	-65	-792	-225	-485	-1,508	-206	-1
1823870	DEFERRED PENSION	187640	Reg Asset-PostRet Sttlmt Loss-CC-UT	UT	959	0	0	0	0	959	0	0
1823870	DEFERRED PENSION	187641	Reg Asset-PostRet Sttlmt Loss-CC-WY	WYU	44	0	0	0	44	0	0	0
1823870 Total					-2,278	-65	-792	-225	-441	-549	-206	-1
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	IDU	68	0	0	0	0	68	0	0
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	OTHER	49,497	0	0	0	0	0	0	49,497
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	WYP	9	0	0	0	9	0	0	0
1823920	DSR COSTS AMORTIZED	102030	ENERGY FINANSWER - WASHINGTON	OTHER	5,065	0	0	0	0	0	0	5,065
1823920	DSR COSTS AMORTIZED	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	26,337	0	0	0	0	0	0	26,337
1823920	DSR COSTS AMORTIZED	102033	LOW INCOME - WASHINGTON	OTHER	10,718	0	0	0	0	0	0	10,718
1823920	DSR COSTS AMORTIZED	102034	SELF AUDIT - WASHINGTON	OTHER	14	0	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	788	0	0	0	0	0	0	788
1823920	DSR COSTS AMORTIZED	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	13	0	0	0	0	0	0	13
1823920	DSR COSTS AMORTIZED	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTO	OTHER	624	0	0	0	0	0	0	624
1823920	DSR COSTS AMORTIZED	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	88	0	0	0	0	0	0	88
1823920	DSR COSTS AMORTIZED	102040	NEEA - WASHINGTON	OTHER	11,185	0	0	0	0	0	0	11,185
1823920	DSR COSTS AMORTIZED	102043	ENERGY CODE DEVELOPMENT	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	102044	HOME COMFORT - WASHINGTON	OTHER	162	0	0	0	0	0	0	162
1823920	DSR COSTS AMORTIZED	102045	WEATHERIZATION - WASHINGTON	OTHER	22	0	0	0	0	0	0	22
1823920	DSR COSTS AMORTIZED	102046	HASSLE FREE	OTHER	41	0	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	1,183	0	0	0	0	0	0	1,183
1823920	DSR COSTS AMORTIZED	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	24	0	0	0	0	0	0	24
1823920	DSR COSTS AMORTIZED	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	-114,872	0	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	0	1,280
1823920	DSR COSTS AMORTIZED	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	1,353	0	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	0	4,202
1823920	DSR COSTS AMORTIZED	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	848	0	0	0	0	0	0	848
1823920	DSR COSTS AMORTIZED	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	0	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	0	498
1823920	DSR COSTS AMORTIZED	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	82	0	0	0	0	0	0	82
1823920	DSR COSTS AMORTIZED	102185	WEB AUDIT PILOT - WA	OTHER	527	0	0	0	0	0	0	527
1823920	DSR COSTS AMORTIZED	102186	APPLIANCE REBATE - WA	OTHER	18	0	0	0	0	0	0	18
1823920	DSR COSTS AMORTIZED	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	71	0	0	0	0	0	0	71



Regulatory Assests

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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED 102196 POWER FORWARD UT 2002	OTHER	115	0	0	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	0	0	28
1823920	DSR COSTS AMORTIZED 102206 SCHOOL ENERGY EDUCATION - WA	OTHER	3,807	0	0	0	0	0	0	0	3,807
1823920	DSR COSTS AMORTIZED 102209 AIR CONDITIONING - UT 2002	OTHER	24	0	0	0	0	0	0	0	24
1823920	DSR COSTS AMORTIZED 102213 REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	1,509	0	0	0	0	0	0	0	1,509
1823920	DSR COSTS AMORTIZED 102214 REFRIGERATOR RECYCLING PGM - WA	OTHER	3,675	0	0	0	0	0	0	0	3,675
1823920	DSR COSTS AMORTIZED 102223 A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	460	0	0	0	0	0	0	0	460
1823920	DSR COSTS AMORTIZED 102225 AIR CONDITIONING - UT 2003	OTHER	2,564	0	0	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	0	0	1,187
1823920	DSR COSTS AMORTIZED 102227 COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	895	0	0	0	0	0	0	0	895
1823920	DSR COSTS AMORTIZED 102228 COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	13	0	0	0	0	0	0	0	13
1823920	DSR COSTS AMORTIZED 102229 ENERGY FINANSWER - UT 2003	OTHER	1,542	0	0	0	0	0	0	0	1,542
1823920	DSR COSTS AMORTIZED 102230 INDUSTRIAL FINANSWER - UT 2003	OTHER	1,658	0	0	0	0	0	0	0	1,658
1823920	DSR COSTS AMORTIZED 102231 INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	191	0	0	0	0	0	0	0	191
1823920	DSR COSTS AMORTIZED 102232 INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	14	0	0	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED 102233 POWER FORWARD - UT 2003	OTHER	-27	0	0	0	0	0	0	0	-27
1823920	DSR COSTS AMORTIZED 102245 CA REVENUE RECOVERY - BALANCING ACCT	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102327 COMMERCIAL SELF-DIRECT UT 2003	OTHER	4	0	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED 102328 INDUSTRIAL SELF-DIRECT UT 2003	OTHER	7	0	0	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED 102336 LOW INCOME - UTAH - 2004	OTHER	22	0	0	0	0	0	0	0	22
1823920	DSR COSTS AMORTIZED 102337 REFRIGERATOR RECYCLING PGM - UT 2004	OTHER	3,581	0	0	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	0	0	2,910
1823920	DSR COSTS AMORTIZED 102339 AIR CONDITIONING - UT 2004	OTHER	3,026	0	0	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	0	0	1,547
1823920	DSR COSTS AMORTIZED 102341 COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	285	0	0	0	0	0	0	0	285
1823920	DSR COSTS AMORTIZED 102342 COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	-1	0	0	0	0	0	0	0	-1
1823920	DSR COSTS AMORTIZED 102343 ENERGY FINANSWER - UT 2004	OTHER	1,227	0	0	0	0	0	0	0	1,227
1823920	DSR COSTS AMORTIZED 102344 INDUSTRIAL FINANSWER - UT 2004	OTHER	2,562	0	0	0	0	0	0	0	2,562
1823920	DSR COSTS AMORTIZED 102345 INDUSTRIAL RETROFIT - UT 2004	OTHER	230	0	0	0	0	0	0	0	230
1823920	DSR COSTS AMORTIZED 102346 INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	51	0	0	0	0	0	0	0	51
1823920	DSR COSTS AMORTIZED 102347 POWER FORWARD - UT 2004	OTHER	54	0	0	0	0	0	0	0	54
1823920	DSR COSTS AMORTIZED 102348 COMMERCIAL SELF-DIRECT - UT 2004	OTHER	89	0	0	0	0	0	0	0	89
1823920	DSR COSTS AMORTIZED 102349 INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	129	0	0	0	0	0	0	0	129
1823920	DSR COSTS AMORTIZED 102443 ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	561	0	0	0	0	0	0	0	561
1823920	DSR COSTS AMORTIZED 102444 RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	76	0	0	0	0	0	0	0	76
1823920	DSR COSTS AMORTIZED 102458 COMMERCIAL FINANSWER EXPRESS - WASHINGTO	OTHER	9,257	0	0	0	0	0	0	0	9,257
1823920	DSR COSTS AMORTIZED 102459 INDUSTRIAL FINANSWER EXPRESS - WASHINGTO	OTHER	3,275	0	0	0	0	0	0	0	3,275
1823920	DSR COSTS AMORTIZED 102460 COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	446	0	0	0	0	0	0	0	446
1823920	DSR COSTS AMORTIZED 102461 INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	146	0	0	0	0	0	0	0	146



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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	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	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	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	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
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



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1823920	DSR COSTS AMORTIZED	102767	DSR COSTS BEING AMORTIZED	OTHER	-44,183	0	0	0	0	0	-44,183
1823920	DSR COSTS AMORTIZED	102796	DSR COSTS BEING AMORTIZED	OTHER	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
1823920	DSR COSTS AMORTIZED	102883	CALIFORNIA DSM EXPENSE - 2008	CA	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



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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
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



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1823920	DSR COSTS AMORTIZED 103079 INDUSTRIAL SELF-DIRECT - UTAH - 2010	OTHER	330	0	0	0	0	0	0	0	330
1823920	DSR COSTS AMORTIZED 103080 RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	2,605	0	0	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	0	0	4,107
1823920	DSR COSTS AMORTIZED 103082 INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,019	0	0	0	0	0	0	0	1,019
1823920	DSR COSTS AMORTIZED 103083 RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	986	0	0	0	0	0	0	0	986
1823920	DSR COSTS AMORTIZED 103085 IRRIGATION LOAD CONTROL - UTAH - 2010	OTHER	2,513	0	0	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	0	0	16,876
1823920	DSR COSTS AMORTIZED 103087 OUTREACH and COMMUNICATIONS - UT 2010	OTHER	1,485	0	0	0	0	0	0	0	1,485
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 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



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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103191	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,607	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	1,233
1823920	DSR COSTS AMORTIZED	103193	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	411	0	0	0	0	0	411
1823920	DSR COSTS AMORTIZED	103195	IRRIGATION LOAD CONTROL - UTAH - 2011	OTHER	2,513	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	11,360
1823920	DSR COSTS AMORTIZED	103197	OUTREACH and COMMUNICATIONS - UT 2011	OTHER	1,437	0	0	0	0	0	1,437
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	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



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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
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



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1823920	DSR COSTS AMORTIZED 103623 CALIFORNIA DSM EXPENSE - 2013	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103646 PORTFOLIO - IDAHO 2013	OTHER	38	0	0	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	0	0	10,293
1823920	DSR COSTS AMORTIZED 103648 AIR CONDITIONING - UTAH - 2013	OTHER	66	0	0	0	0	0	0	0	66
1823920	DSR COSTS AMORTIZED 103649 ENERGY FINANSWER - UTAH - 2013	OTHER	1,445	0	0	0	0	0	0	0	1,445
1823920	DSR COSTS AMORTIZED 103650 INDUSTRIAL FINANSWER - UTAH - 2013	OTHER	2,168	0	0	0	0	0	0	0	2,168
1823920	DSR COSTS AMORTIZED 103651 LOW INCOME - UTAH - 2013	OTHER	120	0	0	0	0	0	0	0	120
1823920	DSR COSTS AMORTIZED 103653 REFRIGERATOR RECYCLING PGM- UTAH - 2013	OTHER	1,544	0	0	0	0	0	0	0	1,544
1823920	DSR COSTS AMORTIZED 103654 COMMERCIAL SELF-DIRECT - UTAH - 2013	OTHER	116	0	0	0	0	0	0	0	116
1823920	DSR COSTS AMORTIZED 103655 INDUSTRIAL SELF-DIRECT - UTAH - 2013	OTHER	319	0	0	0	0	0	0	0	319
1823920	DSR COSTS AMORTIZED 103656 RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,314	0	0	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	0	0	8,290
1823920	DSR COSTS AMORTIZED 103658 INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,444	0	0	0	0	0	0	0	1,444
1823920	DSR COSTS AMORTIZED 103660 IRRIGATION LOAD CONTROL - UTAH - 2013	OTHER	807	0	0	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	0	0	20,269
1823920	DSR COSTS AMORTIZED 103662 OUTREACH and COMMUNICATIONS - UT 2013	OTHER	1,406	0	0	0	0	0	0	0	1,406
1823920	DSR COSTS AMORTIZED 103666 AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	70	0	0	0	0	0	0	0	70
1823920	DSR COSTS AMORTIZED 103671 HOME ENERGY REPORTING - UT 2013	OTHER	765	0	0	0	0	0	0	0	765
1823920	DSR COSTS AMORTIZED 103673 RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	135	0	0	0	0	0	0	0	135
1823920	DSR COSTS AMORTIZED 103675 ENERGY FINANSWER-WY-2013 CAT3	OTHER	27	0	0	0	0	0	0	0	27
1823920	DSR COSTS AMORTIZED 103676 INDUSTRIAL FINANSWER-WY-2013 CAT3	OTHER	985	0	0	0	0	0	0	0	985
1823920	DSR COSTS AMORTIZED 103677 REFRIGERATOR RECYCLING-WY -2013 CAT1	OTHER	130	0	0	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	0	0	884
1823920	DSR COSTS AMORTIZED 103679 LOW-INCOME WEATHERZTN - WY 2013 CAT1	OTHER	41	0	0	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED 103680 COMMERCIAL FINANSWER EXP WY-2013 CAT3	OTHER	424	0	0	0	0	0	0	0	424
1823920	DSR COSTS AMORTIZED 103681 INDUSTRIAL FINANSWER EXP WY-2013 CAT3	OTHER	169	0	0	0	0	0	0	0	169
1823920	DSR COSTS AMORTIZED 103682 SELF DIRECT - COMMERCIAL -WY-2013 CAT3	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103683 SELF DIRECT -INDUSTRIAL -WY-2013 CAT3	OTHER	9	0	0	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	0	0	1,234
1823920	DSR COSTS AMORTIZED 103685 INDUSTRIAL FINAN EXPRESS WY-2013 CAT2	OTHER	85	0	0	0	0	0	0	0	85
1823920	DSR COSTS AMORTIZED 103686 ENERGY FINANSWER -WY 2013 CAT2	OTHER	26	0	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED 103687 INDUSTRIAL FINANSWER -WY 2013 CAT2	OTHER	58	0	0	0	0	0	0	0	58
1823920	DSR COSTS AMORTIZED 103688 SELF DIRECT - COMMERCIAL WY-2013 CAT2	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103689 SELF DIRECT- INDUSTRIAL WY-2013 CAT2	OTHER	8	0	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED 103690 PORTFOLIO WY-2013 CAT1	OTHER	130	0	0	0	0	0	0	0	130
1823920	DSR COSTS AMORTIZED 103691 OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	178	0	0	0	0	0	0	0	178
1823920	DSR COSTS AMORTIZED 103692 AGRICULTURAL FINANSWER EXP WY-2013 CAT2	OTHER	10	0	0	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	0	0
1823920	DSR COSTS AMORTIZED 103694 PORTFOLIO WY-2013 CAT2	OTHER	38	0	0	0	0	0	0	0	38



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1823920	DSR COSTS AMORTIZED	103695	PORTFOLIO WY-2013 CAT3	OTHER	26	0	0	0	0	0	26
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
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



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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
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



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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
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



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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
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



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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 WATTSMT WY-2	OTHER	79	0	0	0	0	0	79
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					8,918	0	0	0	9	0	8,841
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 PROG-M-I	IDU	103	0	0	0	0	103	0
1823930	DSR COSTS NOT AMORT	102808	WEATHERIZATION LOANS RESIDL/ 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



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(Allocated in Thousands)

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1823930	DSR COSTS NOT AMORT 102812 LOW INCOME WZ - ID-UT 2007	OTHER	101	0	0	0	0	0	0	0	101
1823930	DSR COSTS NOT AMORT 102813 NEEA - IDAHO - UTAH 2007	OTHER	361	0	0	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	0	0	123
1823930	DSR COSTS NOT AMORT 102815 COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	61	0	0	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	0	0	120
1823930	DSR COSTS NOT AMORT 102817 IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	OTHER	275	0	0	0	0	0	0	0	275
1823930	DSR COSTS NOT AMORT 102818 HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	229	0	0	0	0	0	0	0	229
1823930	DSR COSTS NOT AMORT 102896 ENERGY FINANSWER - ID/UT 2008	OTHER	19	0	0	0	0	0	0	0	19
1823930	DSR COSTS NOT AMORT 102897 INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	102	0	0	0	0	0	0	0	102
1823930	DSR COSTS NOT AMORT 102898 IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	3,127	0	0	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	0	0	165
1823930	DSR COSTS NOT AMORT 102900 NEEA - IDAHO - 2008	OTHER	317	0	0	0	0	0	0	0	317
1823930	DSR COSTS NOT AMORT 102901 REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	113	0	0	0	0	0	0	0	113
1823930	DSR COSTS NOT AMORT 102902 COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	108	0	0	0	0	0	0	0	108
1823930	DSR COSTS NOT AMORT 102903 INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	58	0	0	0	0	0	0	0	58
1823930	DSR COSTS NOT AMORT 102904 IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	268	0	0	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	0	0	490
1823930	DSR COSTS NOT AMORT 102957 CATEGORY 1 - WYOMING - 2008	OTHER	17	0	0	0	0	0	0	0	17
1823930	DSR COSTS NOT AMORT 102958 CATEGORY 2 - WYOMING - 2008	OTHER	9	0	0	0	0	0	0	0	9
1823930	DSR COSTS NOT AMORT 102959 CATEGORY 3 - WYOMING - 2008	OTHER	33	0	0	0	0	0	0	0	33
1823930	DSR COSTS NOT AMORT 102966 ENERGY FINANSWER - ID/UT 2009	OTHER	50	0	0	0	0	0	0	0	50
1823930	DSR COSTS NOT AMORT 102967 INDUSTRIAL FINANSWER - ID-UT 2009	OTHER	309	0	0	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	0	0	3,816
1823930	DSR COSTS NOT AMORT 102969 LOW INCOME WZ - ID-UT 2009	OTHER	198	0	0	0	0	0	0	0	198
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



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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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 103398 RECOMMISSIONING INDUSTRIAL - UT 2012	OTHER	6	0	0	0	0	0	0	0	6
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 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



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Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1823930	DSR COSTS NOT AMORT	103753	LOW INCOME WZ - ID- 2014	OTHER	298	0	0	0	0	0	298		
1823930	DSR COSTS NOT AMORT	103755	REFRIGERATOR RECYCLING PGM - ID 2014	OTHER	122	0	0	0	0	0	122		
1823930	DSR COSTS NOT AMORT	103866	AGRICULTURAL FINANSWER EXPR - ID 2015	OTHER	2	0	0	0	0	0	2		
1823930	DSR COSTS NOT AMORT	103867	COMMERCIAL FINANSWER EXPR - ID 2015	OTHER	157	0	0	0	0	0	157		
1823930	DSR COSTS NOT AMORT	103868	ENERGY FINANSWER - ID 2015	OTHER	6	0	0	0	0	0	6		
1823930	DSR COSTS NOT AMORT	103869	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	848	0	0	0	0	0	848		
1823930	DSR COSTS NOT AMORT	103870	INDUSTRIAL FINANSWER - ID 2015	OTHER	63	0	0	0	0	0	63		
1823930	DSR COSTS NOT AMORT	103871	INDUSTRIAL FINANSWER EXPR - ID 2015	OTHER	80	0	0	0	0	0	80		
1823930	DSR COSTS NOT AMORT	103872	IRRIGATION EFFICIENCY PRGRM - ID 2015	OTHER	236	0	0	0	0	0	236		
1823930	DSR COSTS NOT AMORT	103873	LOW INCOME WZ - ID- 2015	OTHER	296	0	0	0	0	0	296		
1823930	DSR COSTS NOT AMORT	103875	REFRIGERATOR RECYCLING PGM - ID 2015	OTHER	106	0	0	0	0	0	106		
1823930	DSR COSTS NOT AMORT	104014	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	450	0	0	0	0	0	450		
1823930	DSR COSTS NOT AMORT	104016	IRRIGATION EFFICIENCY PRGRM - ID 2016	OTHER	80	0	0	0	0	0	80		
1823930	DSR COSTS NOT AMORT	104017	LOW INCOME WZ - ID- 2016	OTHER	245	0	0	0	0	0	245		
1823930	DSR COSTS NOT AMORT	104022	REFRIGERATOR RECYCLING PGM - ID 2016	OTHER	14	0	0	0	0	0	14		
1823930 Total					37,937	0	0	0	0	1,524	0	36,413	
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 Total					2,719	0	0	0	0	163	0	2,556	
1823990	OTHR REG ASSET-N CST	138015	Reg Asset Current - Energy West Mining	CAEE	5,197	0	0	0	1,320	3,366	508	3	0
1823990	OTHR REG ASSET-N CST	138020	Reg Asset Current - DSM	OTHER	5,842	0	0	0	0	0	0	0	5,842
1823990	OTHR REG ASSET-N CST	138045	Reg Asset Current - GHG Allowances	OTHER	219	0	0	0	0	0	0	0	219
1823990	OTHR REG ASSET-N CST	138050	Reg Asset Current - Def Net Power Costs	OTHER	8,966	0	0	0	0	0	0	0	8,966
1823990	OTHR REG ASSET-N CST	138055	Reg Asset Current - Def RECs in Rates	OTHER	340	0	0	0	0	0	0	0	340
1823990	OTHR REG ASSET-N CST	138060	Reg Asset Current - BPA Balancing Accts	OTHER	5,537	0	0	0	0	0	0	0	5,537
1823990	OTHR REG ASSET-N CST	138090	Reg Asset Current - Solar Feed-In	OTHER	3,977	0	0	0	0	0	0	0	3,977
1823990	OTHR REG ASSET-N CST	138190	Reg Asset Current - Other	OTHER	1,217	0	0	0	0	0	0	0	1,217
1823990	OTHR REG ASSET-N CST	186100	Calif Alternative Rate for Energy (CARE)	OTHER	637	0	0	0	0	0	0	0	637
1823990	OTHR REG ASSET-N CST	186119	Reg Asset - DSM - CA - Balance Reclass	OTHER	1,384	0	0	0	0	0	0	0	1,384
1823990	OTHR REG ASSET-N CST	186129	Reg Asset - DSM - ID - Balance Reclass	OTHER	1,157	0	0	0	0	0	0	0	1,157
1823990	OTHR REG ASSET-N CST	186137	RegA - DSM - OR - Reclass to Current	OTHER	-25	0	0	0	0	0	0	0	-25
1823990	OTHR REG ASSET-N CST	186139	Reg Asset - DSM - OR - Balance Reclass	OTHER	10	0	0	0	0	0	0	0	10
1823990	OTHR REG ASSET-N CST	186149	Reg Asset - DSM - UT - Balance Reclass	OTHER	5,833	0	0	0	0	0	0	0	5,833
1823990	OTHR REG ASSET-N CST	186157	RegA - DSM - WA - Reclass to Current	OTHER	-198	0	0	0	0	0	0	0	-198
1823990	OTHR REG ASSET-N CST	186159	Reg Asset - DSM - WA - Balance Reclass	OTHER	731	0	0	0	0	0	0	0	731



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1823990	OTHR REG ASSET-N CST	186167	RegA - DSM - WY - Reclass to Current	OTHER	-5,620	0	0	0	0	0	-5,620
1823990	OTHR REG ASSET-N CST	186502	POWERDALE HYDRO DECOM REG ASSET - ID	IDU	78	0	0	0	78	0	0
1823990	OTHR REG ASSET-N CST	186793	RegA - Deer Creek - OR - Recl to Curr	CAEE	-5,197	0	0	-1,320	-3,366	-508	-3
1823990	OTHR REG ASSET-N CST	187042	Reg Asset - CA GHG Allowances	OTHER	-1,355	0	0	0	0	0	-1,355
1823990	OTHR REG ASSET-N CST	187048	RegA - CA GHG Allowances - Recl to Curr	OTHER	-219	0	0	0	0	0	-219
1823990	OTHR REG ASSET-N CST	187049	RegA - CA GHG Allowances - Balance Recl	OTHER	1,611	0	0	0	0	0	1,611
1823990	OTHR REG ASSET-N CST	187050	CHOLLA PLANT TRANSACTION COSTS	CAGE	4	0	0	1	3	0	0
1823990	OTHR REG ASSET-N CST	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	161	0	0	161	0	0	0
1823990	OTHR REG ASSET-N CST	187191	Reg Asset - WA RPS Purchase	OTHER	-14	0	0	0	0	0	-14
1823990	OTHR REG ASSET-N CST	187223	Reg Asset - Tax Adj on PR Benefits - OR	OTHER	101	0	0	0	0	0	101
1823990	OTHR REG ASSET-N CST	187255	RegA - BPA Balancing Accts - Recl to Cur	OTHER	-5,537	0	0	0	0	0	-5,537
1823990	OTHR REG ASSET-N CST	187300	CA - Jan 2010 Storm Costs	OTHER	1,172	0	0	0	0	0	1,172
1823990	OTHR REG ASSET-N CST	187305	RegA - ID 2017 Protocol - MSP Deferral	IDU	19	0	0	0	0	19	0
1823990	OTHR REG ASSET-N CST	187306	RegA - UT 2017 Protocol - MSP Deferral	UT	4,400	0	0	0	4,400	0	0
1823990	OTHR REG ASSET-N CST	187307	RegA - WY 2017 Protocol - MSP Deferral	WYU	800	0	0	800	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
1823990	OTHR REG ASSET-N CST	187320	Reg Asset - Deprec Increase - ID	IDU	4,034	0	0	0	0	4,034	0
1823990	OTHR REG ASSET-N CST	187321	Reg Asset - Deprec Increase - UT	UT	1,729	0	0	0	1,729	0	0
1823990	OTHR REG ASSET-N CST	187322	Reg Asset - Deprec Increase - WY	WYP	5,970	0	0	5,970	0	0	0
1823990	OTHR REG ASSET-N CST	187330	Reg Asset - Carbon Unrec Plant - ID	IDU	1,436	0	0	0	0	1,436	0
1823990	OTHR REG ASSET-N CST	187332	Reg Asset - Carbon Unrec Plant - UT	UT	10,334	0	0	0	10,334	0	0
1823990	OTHR REG ASSET-N CST	187334	Reg Asset - Carbon Unrec Plant - WY	WYP	3,475	0	0	3,475	0	0	0
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	CAGE	3,449	0	0	795	2,325	327	2
1823990	OTHR REG ASSET-N CST	187345	Reg Asset - UT - Pref Stock Redemp Loss	OTHER	512	0	0	0	0	0	512
1823990	OTHR REG ASSET-N CST	187346	Reg Asset - WY - Pref Stock Redemp Loss	OTHER	177	0	0	0	0	0	177
1823990	OTHR REG ASSET-N CST	187347	Reg Asset - WA - Pref Stock Redemp Loss	OTHER	82	0	0	0	0	0	82
1823990	OTHR REG ASSET-N CST	187350	ID - Deferred Overburden Costs	OTHER	411	0	0	0	0	0	411
1823990	OTHR REG ASSET-N CST	187351	WY - Deferred Overburden Costs	WYP	1,157	0	0	1,157	0	0	0
1823990	OTHR REG ASSET-N CST	187356	Reg Asset-WA-Merwin Project	OTHER	-3	0	0	0	0	0	-3
1823990	OTHR REG ASSET-N CST	187357	CA Mobile Home Park Conversion (MHPCBA)	OTHER	107	0	0	0	0	0	107
1823990	OTHR REG ASSET-N CST	187371	REG ASSET - CA SOLAR FEED-IN TARIFF	OTHER	-1,115	0	0	0	0	0	-1,115
1823990	OTHR REG ASSET-N CST	187376	Reg Asset-OR Solar Feed-In Tariff 2016	OTHER	424	0	0	0	0	0	424
1823990	OTHR REG ASSET-N CST	187377	Reg Asset-OR Solar Feed-In Tariff 2017	OTHER	3,675	0	0	0	0	0	3,675
1823990	OTHR REG ASSET-N CST	187378	Reg Asset-OR Solar Feed-In Tariff 2018	OTHER	1,026	0	0	0	0	0	1,026
1823990	OTHR REG ASSET-N CST	187380	Reg Asset - UT Solar Incentive Program	OTHER	-13,945	0	0	0	0	0	-13,945
1823990	OTHR REG ASSET-N CST	187383	RegA - OR Solar Feed-In - Recl to Curr	OTHER	-3,898	0	0	0	0	0	-3,898
1823990	OTHR REG ASSET-N CST	187384	RegA - UT Solar Feed-In - Recl to Curr	OTHER	-79	0	0	0	0	0	-79
1823990	OTHR REG ASSET-N CST	187387	Reg Asset-Utah STEP Pilot Prog Bal Acct	OTHER	-5,494	0	0	0	0	0	-5,494
1823990	OTHR REG ASSET-N CST	187390	UT-Klamath Hydro Relicensing Costs	OTHER	19,248	0	0	0	0	0	19,248



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1823990	OTHR REG ASSET-N CST	187391	RegA - CA Solar Feed-In - Recl to Liab	OTHER	1,115	0	0	0	0	0	1,115
1823990	OTHR REG ASSET-N CST	187394	RegA - UT Solar Feed-In - Recl to Liab	OTHER	19,439	0	0	0	0	0	19,439
1823990	OTHR REG ASSET-N CST	187415	Reg Asset-UT Subscriber Solar Program	OTHER	1,519	0	0	0	0	0	1,519
1823990	OTHR REG ASSET-N CST	187470	Reg A-WA Decoupling Mech Sep16-Jun17	OTHER	-1,498	0	0	0	0	0	-1,498
1823990	OTHR REG ASSET-N CST	187471	Reg A-WA Decoupling Mech Jul17-Jun18	OTHER	546	0	0	0	0	0	546
1823990	OTHR REG ASSET-N CST	187480	Contra Reg A-WA Decoupling Sep16-Jun17	OTHER	-384	0	0	0	0	0	-384
1823990	OTHR REG ASSET-N CST	187481	Contra Reg A-WA Decoupling Jul17-Jun18	OTHER	-1,444	0	0	0	0	0	-1,444
1823990	OTHR REG ASSET-N CST	187489	Reg A-WA Decoupling Mechanism-Reclass	OTHER	2,780	0	0	0	0	0	2,780
1823990	OTHR REG ASSET-N CST	187495	RegA - Other - Recl to Curr	OTHER	-1,217	0	0	0	0	0	-1,217
1823990	OTHR REG ASSET-N CST	187630	Reg Asset - UT EIM Expense Deferral	OTHER	6,492	0	0	0	0	0	6,492
1823990	OTHR REG ASSET-N CST	187631	Contra Reg Asset - UT EIM Deferral	OTHER	-6,492	0	0	0	0	0	-6,492
1823990	OTHR REG ASSET-N CST	187650	Reg Asset - RPS Compliance Purchases	OTHER	428	0	0	0	0	0	428
1823990	OTHR REG ASSET-N CST	187806	Reg Asset - CA ECAC CY2016	OTHER	184	0	0	0	0	0	184
1823990	OTHR REG ASSET-N CST	187826	Reg Asset - UT EBA CY2015	OTHER	-483	0	0	0	0	0	-483
1823990	OTHR REG ASSET-N CST	187827	Reg Asset - UT EBA CY2016	OTHER	-1,003	0	0	0	0	0	-1,003
1823990	OTHR REG ASSET-N CST	187828	Reg Asset - UT EBA CY2017	OTHER	5,652	0	0	0	0	0	5,652
1823990	OTHR REG ASSET-N CST	187837	Reg Asset - UT RBA CY2016	OTHER	-62	0	0	0	0	0	-62
1823990	OTHR REG ASSET-N CST	187838	Reg Asset - UT RBA CY2017	OTHER	57	0	0	0	0	0	57
1823990	OTHR REG ASSET-N CST	187839	Reg Asset - UT RBA CY2018	OTHER	111	0	0	0	0	0	111
1823990	OTHR REG ASSET-N CST	187846	Contra Reg Asset - UT EBA CY2015	OTHER	-195	0	0	0	0	0	-195
1823990	OTHR REG ASSET-N CST	187847	Contra Reg Asset - UT EBA CY2016	OTHER	-2,011	0	0	0	0	0	-2,011
1823990	OTHR REG ASSET-N CST	187848	Contra Reg Asset - UT EBA CY2017	OTHER	-415	0	0	0	0	0	-415
1823990	OTHR REG ASSET-N CST	187855	Reg Asset - WY ECAM CY2015	OTHER	24	0	0	0	0	0	24
1823990	OTHR REG ASSET-N CST	187856	Reg Asset - WY ECAM CY2016	OTHER	-3,367	0	0	0	0	0	-3,367
1823990	OTHR REG ASSET-N CST	187857	Reg Asset - WY ECAM CY2017	OTHER	-2,750	0	0	0	0	0	-2,750
1823990	OTHR REG ASSET-N CST	187858	Reg Asset - WY ECAM CY2018	OTHER	-1,906	0	0	0	0	0	-1,906
1823990	OTHR REG ASSET-N CST	187865	Reg Asset - WY RRA CY2015	OTHER	2	0	0	0	0	0	2
1823990	OTHR REG ASSET-N CST	187866	Reg Asset - WY RRA CY2016	OTHER	-74	0	0	0	0	0	-74
1823990	OTHR REG ASSET-N CST	187867	Reg Asset - WY RRA CY2017	OTHER	417	0	0	0	0	0	417
1823990	OTHR REG ASSET-N CST	187868	Reg Asset - WY RRA CY2018	OTHER	97	0	0	0	0	0	97
1823990	OTHR REG ASSET-N CST	187876	CONTRA REG ASSET - WY ECAM CY2016	OTHER	-322	0	0	0	0	0	-322
1823990	OTHR REG ASSET-N CST	187877	Contra Reg Asset - WY ECAM CY2018	OTHER	-121	0	0	0	0	0	-121
1823990	OTHR REG ASSET-N CST	187878	Contra Reg Asset - WY ECAM CY2017	OTHER	-211	0	0	0	0	0	-211
1823990	OTHR REG ASSET-N CST	187886	Reg Asset-OR RPS Compliance Purchases	OTHER	-9	0	0	0	0	0	-9
1823990	OTHR REG ASSET-N CST	187889	RegA - WA RECs in Rates - Balance Recl	OTHER	44	0	0	0	0	0	44
1823990	OTHR REG ASSET-N CST	187894	RegA - OR RECs in Rates - Recl to Curr	OTHER	-75	0	0	0	0	0	-75
1823990	OTHR REG ASSET-N CST	187895	RegA - OR RECs in Rates - Balance Recl	OTHER	169	0	0	0	0	0	169
1823990	OTHR REG ASSET-N CST	187896	RegA - UT RECs in Rates - Recl to Curr	OTHER	-96	0	0	0	0	0	-96
1823990	OTHR REG ASSET-N CST	187897	RegA - UT RECs in Rates - Recl to Liab	OTHER	166	0	0	0	0	0	166



Regulatory Assests

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1823990	OTHR REG ASSET-N CST	187898	RegA - Def RECs in Rates - Recl to Curr	OTHER	-168	0	0	0	0	0	-168		
1823990	OTHR REG ASSET-N CST	187911	REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	WYP	813	0	0	813	0	0	0		
1823990	OTHR REG ASSET-N CST	187913	Reg Asset - Goodnoe Hills Liq. Damages -	WYP	340	0	0	340	0	0	0		
1823990	OTHR REG ASSET-N CST	187914	"Reg Asset-UT-Liq. Damages JB4, N1&2"	UT	560	0	0	0	560	0	0		
1823990	OTHR REG ASSET-N CST	187915	Reg Asset-WY-Liq. Damages N2	WYP	91	0	0	91	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	187955	Defd UT Ind Eval Fee	UT	-103	0	0	0	-103	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	2	0	0	0	0	0	2		
1823990	OTHR REG ASSET-N CST	187958	ID Deferred Intervenor Funding	IDU	27	0	0	0	0	27	0		
1823990	OTHR REG ASSET-N CST	187964	RegA - Intervenor Fees - Recl to Liab	OTHER	109	0	0	0	0	0	109		
1823990	OTHR REG ASSET-N CST	187967	RegA - OR Asset Sale Gain-Balance Recl	OTHER	592	0	0	0	0	0	592		
1823990	OTHR REG ASSET-N CST	187968	Reg A - Insurance Reserves - Recl	OTHER	6,696	0	0	0	0	0	6,696		
1823990	OTHR REG ASSET-N CST	187973	Contra Reg Asset - CA ECAC CY2015	OTHER	-329	0	0	0	0	0	-329		
1823990	OTHR REG ASSET-N CST	187974	Contra Reg Asset - CA ECAC CY2016	OTHER	-166	0	0	0	0	0	-166		
1823990	OTHR REG ASSET-N CST	187975	Reg Asset - CA ECAC	OTHER	2,136	0	0	0	0	0	2,136		
1823990	OTHR REG ASSET-N CST	187976	Reg Asset - CA ECAC CY2017	OTHER	1,632	0	0	0	0	0	1,632		
1823990	OTHR REG ASSET-N CST	187977	Contra Reg Asset - CA ECAC CY2017	OTHER	-93	0	0	0	0	0	-93		
1823990	OTHR REG ASSET-N CST	187978	Reg Asset - CA ECAC CY2018	OTHER	154	0	0	0	0	0	154		
1823990	OTHR REG ASSET-N CST	187979	Contra Reg Asset - CA ECAC CY2018	OTHER	-8	0	0	0	0	0	-8		
1823990	OTHR REG ASSET-N CST	189528	RegA - CA Def Exc NPC - Recl to Curr	OTHER	-1,809	0	0	0	0	0	-1,809		
1823990	OTHR REG ASSET-N CST	189531	Reg Asset - ID ECAM Dec15-Dec16	OTHER	2,513	0	0	0	0	0	2,513		
1823990	OTHR REG ASSET-N CST	189532	Reg Asset - ID ECAM CY 2017	OTHER	6,850	0	0	0	0	0	6,850		
1823990	OTHR REG ASSET-N CST	189533	Reg Asset - ID ECAM CY 2018	OTHER	1,170	0	0	0	0	0	1,170		
1823990	OTHR REG ASSET-N CST	189542	Contra Reg Asset - ID ECAM CY 2017	OTHER	-176	0	0	0	0	0	-176		
1823990	OTHR REG ASSET-N CST	189543	Contra Reg Asset - ID ECAM CY 2018	OTHER	-42	0	0	0	0	0	-42		
1823990	OTHR REG ASSET-N CST	189568	RegA - ID Def Exc NPC - Recl to Curr	OTHER	-6,690	0	0	0	0	0	-6,690		
1823990	OTHR REG ASSET-N CST	189608	Reg Asset - UT EBA CY2018	OTHER	1,567	0	0	0	0	0	1,567		
1823990	OTHR REG ASSET-N CST	189618	Contra Reg Asset - UT EBA CY2018	OTHER	-146	0	0	0	0	0	-146		
1823990	OTHR REG ASSET-N CST	189638	RegA - UT Def Exc NPC - Recl to Curr	OTHER	-467	0	0	0	0	0	-467		
1823990	OTHR REG ASSET-N CST	189639	RegA - UT Def Exc NPC - Recl to Liab	OTHER	2,313	0	0	0	0	0	2,313		
1823990	OTHR REG ASSET-N CST	189689	RegA - WY Def Exc NPC - Recl to Liab	OTHER	8,653	0	0	0	0	0	8,653		
1823990	OTHR REG ASSET-N CST	530190	Miscellaneous Contracts & Services	OTHER	0	0	0	0	0	0	0		
1823990 Total					105,056	-52	0	161	13,441	19,246	5,921	2	66,337
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		
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	186011	DSM Reg Asset - Accruals - CA	OTHER	228	0	0	0	0	0	228		



Regulatory Assests

Average of Monthly Averages Ending - June 2018
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1823999	REGULATORY ASST-OTH	186015	DSM Reg Asset - Balancing Acct - CA	OTHER	-1,612	0	0	0	0	0	0	-1,612	
1823999	REGULATORY ASST-OTH	186021	DSM Reg Asset - Accruals - ID	OTHER	284	0	0	0	0	0	0	284	
1823999	REGULATORY ASST-OTH	186025	DSM Reg Asset - Balancing Acct - ID	OTHER	-1,449	0	0	0	0	0	0	-1,449	
1823999	REGULATORY ASST-OTH	186035	DSM Reg Asset - Balancing Acct - OR	OTHER	14	0	0	0	0	0	0	14	
1823999	REGULATORY ASST-OTH	186041	DSM Reg Asset - Accruals - UT	OTHER	4,618	0	0	0	0	0	0	4,618	
1823999	REGULATORY ASST-OTH	186045	DSM Reg Asset - Balancing Acct - UT	OTHER	-55,842	0	0	0	0	0	0	-55,842	
1823999	REGULATORY ASST-OTH	186051	DSM Reg Asset - Accruals - WA	OTHER	930	0	0	0	0	0	0	930	
1823999	REGULATORY ASST-OTH	186055	DSM Reg Asset - Balancing Acct - WA	OTHER	-1,494	0	0	0	0	0	0	-1,494	
1823999	REGULATORY ASST-OTH	186061	DSM Reg Asset - Accruals - WY	OTHER	586	0	0	0	0	0	0	586	
1823999	REGULATORY ASST-OTH	186065	DSM Reg Asset - Balancing Acct - WY	OTHER	5,131	0	0	0	0	0	0	5,131	
1823999 Total					-48,605	0	0	0	0	0	0	-48,605	
Grand Total					273,512	-1,571	-6,418	-58	58,975	139,561	25,161	99	57,763

B17.DEPRECIATION RESERVE



Depreciation Reserve

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3102000	LAND RIGHTS	CAGE	-28,242	0	0	-6,507	-19,040	-2,680	-15	0
1080000	AC PR DPR EL PL SR 3102000	LAND RIGHTS	JBG	-147	-6	-107	-33	0	0	0	0
1080000	AC PR DPR EL PL SR 3103000	WATER RIGHTS	CAGE	-14,377	0	0	-3,312	-9,692	-1,364	-7	0
1080000	AC PR DPR EL PL SR 3103000	WATER RIGHTS	JBG	-96	-4	-71	-22	0	0	0	0
1080000	AC PR DPR EL PL SR 3110000	STRUCTURES AND IMPROVEMENTS	CAGE	-400,529	0	0	-92,283	-270,028	-38,011	-206	0
1080000	AC PR DPR EL PL SR 3110000	STRUCTURES AND IMPROVEMENTS	CAGW	-32,411	-1,383	-23,736	-7,293	0	0	0	0
1080000	AC PR DPR EL PL SR 3110000	STRUCTURES AND IMPROVEMENTS	JBG	-81,295	-3,469	-59,535	-18,291	0	0	0	0
1080000	AC PR DPR EL PL SR 3120000	BOILER PLANT EQUIPMENT	CAGE	-1,387,949	0	0	-319,788	-935,725	-131,721	-715	0
1080000	AC PR DPR EL PL SR 3120000	BOILER PLANT EQUIPMENT	CAGW	-69,832	-2,980	-51,140	-15,712	0	0	0	0
1080000	AC PR DPR EL PL SR 3120000	BOILER PLANT EQUIPMENT	JBG	-361,764	-15,436	-264,931	-81,397	0	0	0	0
1080000	AC PR DPR EL PL SR 3140000	TURBOGENERATOR UNITS	CAGE	-318,536	0	0	-73,392	-214,750	-30,230	-164	0
1080000	AC PR DPR EL PL SR 3140000	TURBOGENERATOR UNITS	CAGW	-18,435	-787	-13,500	-4,148	0	0	0	0
1080000	AC PR DPR EL PL SR 3140000	TURBOGENERATOR UNITS	JBG	-80,598	-3,439	-59,024	-18,134	0	0	0	0
1080000	AC PR DPR EL PL SR 3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	-189,631	0	0	-43,692	-127,845	-17,997	-98	0
1080000	AC PR DPR EL PL SR 3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	-5,060	-216	-3,705	-1,138	0	0	0	0
1080000	AC PR DPR EL PL SR 3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	-35,508	-1,515	-26,004	-7,989	0	0	0	0
1080000	AC PR DPR EL PL SR 3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	CAGE	-3	0	0	0	-1	-2	0	0
1080000	AC PR DPR EL PL SR 3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	JBG	-33	-1	-24	-7	0	0	0	0
1080000	AC PR DPR EL PL SR 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGE	-14,563	0	0	-3,355	-9,818	-1,382	-8	0
1080000	AC PR DPR EL PL SR 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	-198	-8	-145	-45	0	0	0	0
1080000	AC PR DPR EL PL SR 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	-2,331	-99	-1,707	-524	0	0	0	0
1080000	AC PR DPR EL PL SR 3302000	LAND RIGHTS	CAGE	-47	0	0	-11	-32	-4	0	0
1080000	AC PR DPR EL PL SR 3302000	LAND RIGHTS	CAGW	-3,935	-168	-2,881	-885	0	0	0	0
1080000	AC PR DPR EL PL SR 3303000	WATER RIGHTS	CAGE	-110	0	0	-25	-74	-10	0	0
1080000	AC PR DPR EL PL SR 3304000	FLOOD RIGHTS	CAGE	-66	0	0	-15	-45	-6	0	0
1080000	AC PR DPR EL PL SR 3304000	FLOOD RIGHTS	CAGW	-222	-9	-162	-50	0	0	0	0
1080000	AC PR DPR EL PL SR 3305000	LAND RIGHTS - FISH/WILDLIFE	CAGW	-159	-7	-117	-36	0	0	0	0
1080000	AC PR DPR EL PL SR 3310000	STRUCTURES AND IMPROVE	CAGE	-5,081	0	0	-1,171	-3,426	-482	-3	0
1080000	AC PR DPR EL PL SR 3310000	STRUCTURES AND IMPROVE	CAGW	-13	-1	-9	-3	0	0	0	0
1080000	AC PR DPR EL PL SR 3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGE	-1,885	0	0	-434	-1,271	-179	-1	0
1080000	AC PR DPR EL PL SR 3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGW	-29,278	-1,249	-21,441	-6,587	0	0	0	0
1080000	AC PR DPR EL PL SR 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGE	-136	0	0	-31	-91	-13	0	0
1080000	AC PR DPR EL PL SR 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGW	-23,326	-995	-17,082	-5,248	0	0	0	0
1080000	AC PR DPR EL PL SR 3313000	STRUCTURES AND IMPROVE-RECREATION	CAGE	-1,195	0	0	-275	-805	-113	-1	0
1080000	AC PR DPR EL PL SR 3313000	STRUCTURES AND IMPROVE-RECREATION	CAGW	-6,002	-256	-4,395	-1,350	0	0	0	0
1080000	AC PR DPR EL PL SR 3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGE	-17,705	0	0	-4,079	-11,936	-1,680	-9	0
1080000	AC PR DPR EL PL SR 3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGW	-399	-17	-292	-90	0	0	0	0
1080000	AC PR DPR EL PL SR 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGE	-23,799	0	0	-5,483	-16,045	-2,259	-12	0
1080000	AC PR DPR EL PL SR 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGW	-162,073	-6,915	-118,691	-36,466	0	0	0	0
1080000	AC PR DPR EL PL SR 3322000	"RESERVOIRS, DAMS, & WTRWYS-WILDLIF	CAGE	-258	0	0	-59	-174	-24	0	0
1080000	AC PR DPR EL PL SR 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGW	-6,135	-262	-4,493	-1,380	0	0	0	0
1080000	AC PR DPR EL PL SR 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGE	-44	0	0	-10	-30	-4	0	0
1080000	AC PR DPR EL PL SR 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGW	-73	-3	-54	-17	0	0	0	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	CAGE	-20,037	0	0	-4,617	-13,508	-1,902	-10	0
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	CAGW	-46,278	-1,975	-33,891	-10,413	0	0	0	0
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	-6,495	0	0	-1,496	-4,379	-616	-3	0
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	-26,940	-1,149	-19,729	-6,061	0	0	0	0
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGE	-7	0	0	-2	-5	-1	0	0
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGW	-2,570	-110	-1,882	-578	0	0	0	0
1080000	AC PR DPR EL PL SR 3350000	MISC POWER PLANT EQUIP	CAGE	-116	0	0	-27	-78	-11	0	0
1080000	AC PR DPR EL PL SR 3351000	MISC POWER PLANT EQUIP - PRODUCTION	CAGW	-1,324	-56	-969	-298	0	0	0	0
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	CAGE	-1,018	0	0	-234	-686	-97	-1	0
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	CAGW	-7,774	-332	-5,693	-1,749	0	0	0	0
1080000	AC PR DPR EL PL SR 3403000	WATER RIGHTS - OTHER PRODUCTION	CAGE	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3410000	STRUCTURES & IMPROVEMENTS	CAGE	-31,451	0	0	-7,246	-21,204	-2,985	-16	0
1080000	AC PR DPR EL PL SR 3410000	STRUCTURES & IMPROVEMENTS	CAGW	-20,056	-856	-14,688	-4,513	0	0	0	0
1080000	AC PR DPR EL PL SR 3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGE	-2,835	0	0	-653	-1,911	-269	-1	0
1080000	AC PR DPR EL PL SR 3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGW	-501	-21	-367	-113	0	0	0	0
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	CAGE	-467,294	0	0	-107,666	-315,039	-44,348	-241	0
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	CAGW	-338,090	-14,426	-247,594	-76,070	0	0	0	0
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	CAGE	-54,931	0	0	-12,656	-37,033	-5,213	-28	0
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	CAGW	-48,105	-2,053	-35,229	-10,824	0	0	0	0
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	-43,495	0	0	-10,021	-29,323	-4,128	-22	0
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	-28,680	-1,224	-21,004	-6,453	0	0	0	0
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	-1,955	0	0	-450	-1,318	-185	-1	0
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	-1,179	-50	-864	-265	0	0	0	0
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	CAGE	-29,019	0	0	-6,686	-19,564	-2,754	-15	0
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	CAGW	-13,776	-588	-10,088	-3,100	0	0	0	0
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	JBG	-1,333	-57	-976	-300	0	0	0	0
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	SG	-75	-1	-19	-6	-11	-33	-5	0
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	CAGE	-31,471	0	0	-7,251	-21,217	-2,987	-16	0
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	CAGW	-10,083	-430	-7,384	-2,269	0	0	0	0
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	JBG	-422	-18	-309	-95	0	0	0	0
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	SG	-3	0	-1	0	-1	0	0	0
1080000	AC PR DPR EL PL SR 3530000	STATION EQUIPMENT	CAGE	-279,245	0	0	-64,339	-188,261	-26,501	-144	0
1080000	AC PR DPR EL PL SR 3530000	STATION EQUIPMENT	CAGW	-115,341	-4,921	-84,468	-25,952	0	0	0	0
1080000	AC PR DPR EL PL SR 3530000	STATION EQUIPMENT	JBG	-6,966	-297	-5,102	-1,567	0	0	0	0
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGE	-22,868	0	0	-5,269	-15,417	-2,170	-12	0
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	-9,695	-414	-7,100	-2,181	0	0	0	0
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	JBG	-2,848	-122	-2,086	-641	0	0	0	0
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGE	-3,377	0	0	-778	-2,277	-321	-2	0
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGW	-1,449	-62	-1,061	-326	0	0	0	0
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	JBG	-47	-2	-34	-10	0	0	0	0
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	-340	-5	-87	-28	-51	-148	-20	0
1080000	AC PR DPR EL PL SR 3540000	TOWERS AND FIXTURES	CAGE	-214,361	0	0	-49,390	-144,518	-20,344	-110	0
1080000	AC PR DPR EL PL SR 3540000	TOWERS AND FIXTURES	CAGW	-89,553	-3,821	-65,583	-20,150	0	0	0	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3540000 TOWERS AND FIXTURES	JBG	-12,819	-547	-9,388	-2,884	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3540000 TOWERS AND FIXTURES	SG	-104	-2	-27	-9	-16	-45	-6	0	0
1080000	AC PR DPR EL PL SR 3550000 POLES AND FIXTURES	CAGE	-224,459	0	0	0	-51,716	-151,325	-21,302	-116	0
1080000	AC PR DPR EL PL SR 3550000 POLES AND FIXTURES	CAGW	-104,375	-4,453	-76,437	-23,484	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3550000 POLES AND FIXTURES	JBG	-3,452	-147	-2,528	-777	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3550000 POLES AND FIXTURES	SG	-316	-5	-81	-26	-48	-138	-19	0	0
1080000	AC PR DPR EL PL SR 3560000 OVERHEAD CONDUCTORS & DEVICES	CAGE	-291,165	0	0	0	-67,085	-196,297	-27,632	-150	0
1080000	AC PR DPR EL PL SR 3560000 OVERHEAD CONDUCTORS & DEVICES	CAGW	-167,022	-7,126	-122,316	-37,580	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3560000 OVERHEAD CONDUCTORS & DEVICES	JBG	-13,793	-589	-10,101	-3,104	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3560000 OVERHEAD CONDUCTORS & DEVICES	SG	-247	-4	-63	-20	-37	-107	-15	0	0
1080000	AC PR DPR EL PL SR 3570000 UNDERGROUND CONDUIT	CAGE	-934	0	0	0	-215	-630	-89	0	0
1080000	AC PR DPR EL PL SR 3570000 UNDERGROUND CONDUIT	CAGW	-35	-1	-26	-8	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3580000 UNDERGROUND CONDUCTORS & DEVICES	CAGE	-2,327	0	0	0	-536	-1,569	-221	-1	0
1080000	AC PR DPR EL PL SR 3580000 UNDERGROUND CONDUCTORS & DEVICES	CAGW	-71	-3	-52	-16	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3590000 ROADS AND TRAILS	CAGE	-1,891	0	0	0	-436	-1,275	-179	-1	0
1080000	AC PR DPR EL PL SR 3590000 ROADS AND TRAILS	CAGW	-2,901	-124	-2,125	-653	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3590000 ROADS AND TRAILS	JBG	-1	0	-1	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3590000 ROADS AND TRAILS	SG	-15	0	-4	-1	-2	-6	-1	0	0
1080000	AC PR DPR EL PL SR 3602000 LAND RIGHTS	CA	-730	-730	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000 LAND RIGHTS	IDU	-601	0	0	0	0	0	-601	0	0
1080000	AC PR DPR EL PL SR 3602000 LAND RIGHTS	OR	-2,947	0	-2,947	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000 LAND RIGHTS	UT	-3,068	0	0	0	0	-3,068	0	0	0
1080000	AC PR DPR EL PL SR 3602000 LAND RIGHTS	WA	-181	0	0	-181	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000 LAND RIGHTS	WYP	-1,299	0	0	0	-1,299	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000 LAND RIGHTS	WYU	-992	0	0	0	-992	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000 STRUCTURES & IMPROVEMENTS	CA	-1,313	-1,313	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000 STRUCTURES & IMPROVEMENTS	IDU	-681	0	0	0	0	0	-681	0	0
1080000	AC PR DPR EL PL SR 3610000 STRUCTURES & IMPROVEMENTS	OR	-7,346	0	-7,346	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000 STRUCTURES & IMPROVEMENTS	UT	-11,499	0	0	0	0	-11,499	0	0	0
1080000	AC PR DPR EL PL SR 3610000 STRUCTURES & IMPROVEMENTS	WA	-1,085	0	0	-1,085	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000 STRUCTURES & IMPROVEMENTS	WYP	-3,552	0	0	0	-3,552	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000 STRUCTURES & IMPROVEMENTS	WYU	-547	0	0	0	-547	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000 STATION EQUIPMENT	CA	-7,476	-7,476	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000 STATION EQUIPMENT	IDU	-11,942	0	0	0	0	0	-11,942	0	0
1080000	AC PR DPR EL PL SR 3620000 STATION EQUIPMENT	OR	-80,286	0	-80,286	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000 STATION EQUIPMENT	UT	-112,065	0	0	0	0	-112,065	0	0	0
1080000	AC PR DPR EL PL SR 3620000 STATION EQUIPMENT	WA	-21,108	0	0	-21,108	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000 STATION EQUIPMENT	WYP	-38,330	0	0	0	-38,330	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000 STATION EQUIPMENT	WYU	-3,147	0	0	0	-3,147	0	0	0	0
1080000	AC PR DPR EL PL SR 3627000 STATION EQUIPMENT-SUPERVISORY & ALARM	CA	-206	-206	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3627000 STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	-154	0	0	0	0	0	-154	0	0
1080000	AC PR DPR EL PL SR 3627000 STATION EQUIPMENT-SUPERVISORY & ALARM	OR	-1,146	0	-1,146	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3627000 STATION EQUIPMENT-SUPERVISORY & ALARM	UT	-1,405	0	0	0	0	-1,405	0	0	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3627000 STATION EQUIPMENT-SUPERVISORY & ALARM	WA	-362	0	0	-362	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3627000 STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	-729	0	0	0	-729	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"	CA	-37,864	-37,864	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3640000 "POLES, TOWERS AND FIXTURES"	IDU	-38,812	0	0	0	0	0	-38,812	0	0
1080000	AC PR DPR EL PL SR 3640000 "POLES, TOWERS AND FIXTURES"	OR	-257,240	0	-257,240	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3640000 "POLES, TOWERS AND FIXTURES"	UT	-151,832	0	0	0	0	-151,832	0	0	0
1080000	AC PR DPR EL PL SR 3640000 "POLES, TOWERS AND FIXTURES"	WA	-67,282	0	0	-67,282	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3640000 "POLES, TOWERS AND FIXTURES"	WYP	-65,491	0	0	0	-65,491	0	0	0	0
1080000	AC PR DPR EL PL SR 3640000 "POLES, TOWERS AND FIXTURES"	WYU	-14,732	0	0	0	-14,732	0	0	0	0
1080000	AC PR DPR EL PL SR 3650000 OVERHEAD CONDUCTORS & DEVICES	CA	-18,892	-18,892	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3650000 OVERHEAD CONDUCTORS & DEVICES	IDU	-16,983	0	0	0	0	0	-16,983	0	0
1080000	AC PR DPR EL PL SR 3650000 OVERHEAD CONDUCTORS & DEVICES	OR	-130,994	0	-130,994	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3650000 OVERHEAD CONDUCTORS & DEVICES	UT	-84,073	0	0	0	0	-84,073	0	0	0
1080000	AC PR DPR EL PL SR 3650000 OVERHEAD CONDUCTORS & DEVICES	WA	-32,846	0	0	-32,846	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3650000 OVERHEAD CONDUCTORS & DEVICES	WYP	-36,252	0	0	0	-36,252	0	0	0	0
1080000	AC PR DPR EL PL SR 3650000 OVERHEAD CONDUCTORS & DEVICES	WYU	-4,894	0	0	0	-4,894	0	0	0	0
1080000	AC PR DPR EL PL SR 3660000 UNDERGROUND CONDUIT	CA	-11,730	-11,730	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3660000 UNDERGROUND CONDUIT	IDU	-4,292	0	0	0	0	0	-4,292	0	0
1080000	AC PR DPR EL PL SR 3660000 UNDERGROUND CONDUIT	OR	-44,478	0	-44,478	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3660000 UNDERGROUND CONDUIT	UT	-79,757	0	0	0	0	-79,757	0	0	0
1080000	AC PR DPR EL PL SR 3660000 UNDERGROUND CONDUIT	WA	-10,608	0	0	-10,608	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3660000 UNDERGROUND CONDUIT	WYP	-9,764	0	0	0	-9,764	0	0	0	0
1080000	AC PR DPR EL PL SR 3660000 UNDERGROUND CONDUIT	WYU	-2,944	0	0	0	-2,944	0	0	0	0
1080000	AC PR DPR EL PL SR 3670000 UNDERGROUND CONDUCTORS & DEVICES	CA	-13,659	-13,659	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3670000 UNDERGROUND CONDUCTORS & DEVICES	IDU	-13,658	0	0	0	0	0	-13,658	0	0
1080000	AC PR DPR EL PL SR 3670000 UNDERGROUND CONDUCTORS & DEVICES	OR	-85,126	0	-85,126	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3670000 UNDERGROUND CONDUCTORS & DEVICES	UT	-222,228	0	0	0	0	-222,228	0	0	0
1080000	AC PR DPR EL PL SR 3670000 UNDERGROUND CONDUCTORS & DEVICES	WA	-12,751	0	0	-12,751	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3670000 UNDERGROUND CONDUCTORS & DEVICES	WYP	-23,813	0	0	0	-23,813	0	0	0	0
1080000	AC PR DPR EL PL SR 3670000 UNDERGROUND CONDUCTORS & DEVICES	WYU	-14,725	0	0	0	-14,725	0	0	0	0
1080000	AC PR DPR EL PL SR 3680000 LINE TRANSFORMERS	CA	-30,070	-30,070	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3680000 LINE TRANSFORMERS	IDU	-28,241	0	0	0	0	0	-28,241	0	0
1080000	AC PR DPR EL PL SR 3680000 LINE TRANSFORMERS	OR	-232,064	0	-232,064	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3680000 LINE TRANSFORMERS	UT	-128,002	0	0	0	0	-128,002	0	0	0
1080000	AC PR DPR EL PL SR 3680000 LINE TRANSFORMERS	WA	-58,267	0	0	-58,267	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3680000 LINE TRANSFORMERS	WYP	-41,013	0	0	0	-41,013	0	0	0	0
1080000	AC PR DPR EL PL SR 3680000 LINE TRANSFORMERS	WYU	-6,539	0	0	0	-6,539	0	0	0	0
1080000	AC PR DPR EL PL SR 3691000 SERVICES - OVERHEAD	CA	-2,974	-2,974	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3691000 SERVICES - OVERHEAD	IDU	-4,849	0	0	0	0	0	-4,849	0	0
1080000	AC PR DPR EL PL SR 3691000 SERVICES - OVERHEAD	OR	-36,182	0	-36,182	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3691000 SERVICES - OVERHEAD	UT	-38,939	0	0	0	0	-38,939	0	0	0
1080000	AC PR DPR EL PL SR 3691000 SERVICES - OVERHEAD	WA	-8,388	0	0	-8,388	0	0	0	0	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WYP	-5,727	0	0	0	-5,727	0	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WYU	-854	0	0	0	-854	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	CA	-6,033	-6,033	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	IDU	-12,367	0	0	0	0	-12,367	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	OR	-88,226	0	-88,226	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	UT	-64,002	0	0	0	-64,002	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WA	-18,899	0	0	-18,899	0	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WYP	-14,035	0	0	0	-14,035	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WYU	-3,726	0	0	0	-3,726	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	CA	-2,244	-2,244	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	IDU	-10,093	0	0	0	0	-10,093	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	OR	-32,638	0	-32,638	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	UT	-41,732	0	0	0	0	-41,732	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	WA	-4,730	0	0	-4,730	0	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	WYP	-4,575	0	0	0	-4,575	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	WYU	-1,159	0	0	0	-1,159	0	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	CA	-210	-210	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	IDU	-142	0	0	0	0	-142	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	OR	-2,132	0	-2,132	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	UT	-3,400	0	0	0	0	-3,400	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	WA	-364	0	0	-364	0	0	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	WYP	-882	0	0	0	-882	0	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	WYU	-145	0	0	0	-145	0	0	0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	-586	-586	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	-449	0	0	0	0	-449	0	0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	-10,973	0	-10,973	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	-12,623	0	0	0	0	-12,623	0	0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	-2,113	0	0	-2,113	0	0	0	0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	-3,455	0	0	0	-3,455	0	0	0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	-1,119	0	0	0	-1,119	0	0	0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	CAGE	-1	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	IDU	-4	0	0	0	0	-4	0	0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	UT	-30	0	0	0	0	-30	0	0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	WYP	-14	0	0	0	-14	0	0	0
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	WYU	-6	0	0	0	-6	0	0	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	CA	-705	-705	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	CAEE	-348	0	0	0	-88	-225	-34	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	CAGE	-1,574	0	0	0	-363	-1,061	-149	-1
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	CAGW	-1,168	-50	-856	-263	0	0	0	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	CN	-2,180	-53	-684	-153	-164	-1,036	-91	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	IDU	-4,735	0	0	0	0	-4,735	0	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	JBG	-10	0	-7	-2	0	0	0	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	OR	-9,808	0	-9,808	0	0	0	0	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	SO	-29,141	-574	-7,032	-1,997	-4,308	-13,390	-1,833	-8	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	UT	-12,393	0	0	0	0	-12,393	0	0	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	WA	-7,090	0	0	-7,090	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	WYP	-1,496	0	0	0	-1,496	0	0	0	0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	WYU	-1,494	0	0	0	-1,494	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	CA	-73	-73	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	CAEE	-3	0	0	0	-1	-2	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	CAGE	-647	0	0	0	-149	-436	-61	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	CAGW	-54	-2	-39	-12	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	CN	-1,633	-40	-512	-114	-123	-776	-68	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	IDU	-36	0	0	0	0	0	-36	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	JBG	-104	-4	-76	-23	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	OR	-896	0	-896	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	SO	-16,189	-319	-3,906	-1,109	-2,393	-7,438	-1,018	-4	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	UT	-255	0	0	0	0	-255	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	WA	-34	0	0	-34	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	WYP	-274	0	0	0	-274	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	CA	-98	-98	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	-61	0	0	0	-16	-40	-6	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	-527	0	0	0	-121	-355	-50	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	-182	-8	-133	-41	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	-2,090	-51	-655	-147	-157	-993	-87	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	-281	0	0	0	0	0	-281	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	-102	-4	-75	-23	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	-1,101	0	-1,101	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	-19,438	-383	-4,690	-1,332	-2,874	-8,931	-1,222	-5	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	-909	0	0	0	0	-909	0	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	-181	0	0	-181	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	-945	0	0	0	-945	0	0	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	-45	0	0	0	-45	0	0	0	0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	CAGE	-32	0	0	0	-7	-22	-3	0	0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	CAGW	-14	-1	-11	-3	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	CN	-5	0	-2	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	SO	-200	-4	-48	-14	-29	-92	-13	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	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	CA	-33	-33	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	CAEE	-76	0	0	0	-19	-49	-7	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	CAGE	-223	0	0	0	-51	-150	-21	0	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	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	CAGW	-68	-3	-50	-15	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	-186	0	0	0	0	0	-186	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	JBG	-31	-1	-23	-7	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	OR	-1,008	0	-1,008	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	SO	-601	-12	-145	-41	-89	-276	-38	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	UT	-1,477	0	0	0	0	-1,477	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WA	-172	0	0	-172	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	-213	0	0	0	-213	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	-16	0	0	0	-16	0	0	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	CAGE	-31	0	0	0	-7	-21	-3	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	JBG	-9	0	-6	-2	0	0	0	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	OR	-21	0	-21	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	SO	-55	-1	-13	-4	-8	-25	-3	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	UT	-129	0	0	0	0	-129	0	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	WA	-28	0	0	-28	0	0	0	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	WYP	-32	0	0	0	-32	0	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	-301	-301	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAEE	-100	0	0	0	-26	-65	-10	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGE	-3,019	0	0	0	-696	-2,035	-286	-2
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGW	-997	-43	-730	-224	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	-850	0	0	0	0	0	-850	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	JBG	-459	-20	-336	-103	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	-3,457	0	-3,457	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	-1,052	-21	-254	-72	-156	-483	-66	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	-4,520	0	0	0	0	-4,520	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	-599	0	0	-599	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	-685	0	0	0	-685	0	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	-226	0	0	0	-226	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	-451	-451	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAEE	-158	0	0	0	-40	-103	-15	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGE	-1,715	0	0	0	-395	-1,156	-163	-1
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGW	-1,126	-48	-825	-253	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	-1,233	0	0	0	0	0	-1,233	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	JBG	-114	-5	-84	-26	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	-5,699	0	-5,699	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	-692	-14	-167	-47	-102	-318	-44	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	-7,204	0	0	0	0	-7,204	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	-1,629	0	0	-1,629	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	-1,385	0	0	0	-1,385	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	-294	0	0	0	-294	0	0	0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	CAEE	-3	0	0	0	-1	-2	0	0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	CAGE	-1,157	0	0	0	-267	-780	-110	-1
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	CAGW	-492	-21	-360	-111	0	0	0	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3920600 DUMP TRUCKS	JBG	-237	-10	-174	-53	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920600 DUMP TRUCKS	OR	-59	0	-59	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920600 DUMP TRUCKS	SO	-5	0	-1	0	-1	-2	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	CA	-161	-161	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900 TRAILERS	CAEE	-18	0	0	0	-5	-12	-2	0	0
1080000	AC PR DPR EL PL SR 3920900 TRAILERS	CAGE	-679	0	0	0	-156	-458	-64	0	0
1080000	AC PR DPR EL PL SR 3920900 TRAILERS	CAGW	-92	-4	-67	-21	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900 TRAILERS	IDU	-359	0	0	0	0	0	-359	0	0
1080000	AC PR DPR EL PL SR 3920900 TRAILERS	JBG	-35	-1	-25	-8	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900 TRAILERS	OR	-1,073	0	-1,073	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900 TRAILERS	SO	-411	-8	-99	-28	-61	-189	-26	0	0
1080000	AC PR DPR EL PL SR 3920900 TRAILERS	UT	-1,571	0	0	0	0	-1,571	0	0	0
1080000	AC PR DPR EL PL SR 3920900 TRAILERS	WA	-251	0	0	-251	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900 TRAILERS	WYP	-857	0	0	0	-857	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900 TRAILERS	WYU	-171	0	0	0	-171	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400 "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	-38	-38	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400 "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAEE	-4	0	0	0	-1	-3	0	0	0
1080000	AC PR DPR EL PL SR 3921400 "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAGE	-206	0	0	0	-47	-139	-20	0	0
1080000	AC PR DPR EL PL SR 3921400 "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAGW	-32	-1	-23	-7	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400 "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	-43	0	0	0	0	0	-43	0	0
1080000	AC PR DPR EL PL SR 3921400 "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	-168	0	-168	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400 "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	-21	0	-5	-1	-3	-10	-1	0	0
1080000	AC PR DPR EL PL SR 3921400 "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	-141	0	0	0	0	-141	0	0	0
1080000	AC PR DPR EL PL SR 3921400 "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	-32	0	0	-32	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400 "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	-82	0	0	0	-82	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400 "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	-9	0	0	0	-9	0	0	0	0
1080000	AC PR DPR EL PL SR 3921900 OVER-THE-ROAD SEMI-TRACTORS	CAGE	-182	0	0	0	-42	-122	-17	0	0
1080000	AC PR DPR EL PL SR 3921900 OVER-THE-ROAD SEMI-TRACTORS	JBG	-47	-2	-34	-11	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921900 OVER-THE-ROAD SEMI-TRACTORS	OR	-155	0	-155	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921900 OVER-THE-ROAD SEMI-TRACTORS	SO	-188	-4	-45	-13	-28	-86	-12	0	0
1080000	AC PR DPR EL PL SR 3921900 OVER-THE-ROAD SEMI-TRACTORS	UT	-549	0	0	0	0	-549	0	0	0
1080000	AC PR DPR EL PL SR 3921900 OVER-THE-ROAD SEMI-TRACTORS	WA	-131	0	0	-131	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	-901	-18	-217	-62	-133	-414	-57	0	0
1080000	AC PR DPR EL PL SR 3930000 STORES EQUIPMENT	CA	-115	-115	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000 STORES EQUIPMENT	CAGE	-1,995	0	0	0	-460	-1,345	-189	-1	0
1080000	AC PR DPR EL PL SR 3930000 STORES EQUIPMENT	CAGW	-258	-11	-189	-58	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000 STORES EQUIPMENT	IDU	-214	0	0	0	0	0	-214	0	0
1080000	AC PR DPR EL PL SR 3930000 STORES EQUIPMENT	JBG	-316	-13	-232	-71	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000 STORES EQUIPMENT	OR	-1,513	0	-1,513	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000 STORES EQUIPMENT	SO	-116	-2	-28	-8	-17	-53	-7	0	0
1080000	AC PR DPR EL PL SR 3930000 STORES EQUIPMENT	UT	-1,754	0	0	0	0	-1,754	0	0	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WA	-380	0	0	-380	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WYP	-485	0	0	0	-485	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WYU	-19	0	0	0	-19	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	-388	-388	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	CAEE	-80	0	0	0	-20	-52	-8	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGE	-9,335	0	0	0	-2,151	-6,294	-886	-5
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGW	-1,759	-75	-1,288	-396	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	-973	0	0	0	0	0	-973	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	JBG	-1,761	-75	-1,289	-396	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	-5,292	0	-5,292	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	-2,643	-52	-638	-181	-391	-1,214	-166	-1
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	-6,607	0	0	0	0	-6,607	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	-1,565	0	0	-1,565	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	-1,858	0	0	0	-1,858	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	-280	0	0	0	-280	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	CA	-141	-141	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	CAEE	-470	0	0	0	-120	-305	-46	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	CAGE	-2,596	0	0	0	-598	-1,750	-246	-1
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	CAGW	-640	-27	-469	-144	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	IDU	-682	0	0	0	0	0	-682	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	JBG	-85	-4	-62	-19	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	OR	-3,261	0	-3,261	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SO	-2,379	-47	-574	-163	-352	-1,093	-150	-1
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	UT	-3,553	0	0	0	0	-3,553	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WA	-638	0	0	-638	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WYP	-1,020	0	0	0	-1,020	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WYU	-169	0	0	0	-169	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	-889	-889	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CAGE	-154	0	0	0	-35	-104	-15	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CAGW	-144	-6	-105	-32	0	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	-1,185	0	0	0	0	0	-1,185	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	-4,317	0	-4,317	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	-531	-10	-128	-36	-79	-244	-33	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	-4,413	0	0	0	0	-4,413	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	-1,296	0	0	-1,296	0	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	-1,601	0	0	0	-1,601	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	-237	0	0	0	-237	0	0	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	-95	-95	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CAGE	-76	0	0	0	-18	-51	-7	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	-67	0	0	0	0	0	-67	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	-352	0	-352	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SO	-5	0	-1	0	-1	-2	0	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	-267	0	0	0	0	-267	0	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	-84	0	0	-84	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	-649	-649	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGE	-508	0	0	-117	-343	-48	0	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGW	-34	-1	-25	-8	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	-656	0	0	0	0	-656	0	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	-4,204	0	-4,204	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	-434	-9	-105	-30	-64	-200	-27	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	-4,546	0	0	0	-4,546	0	0	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	-1,652	0	0	-1,652	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	-952	0	0	0	-952	0	0	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	-270	0	0	0	-270	0	0	0
1080000	AC PR DPR EL PL SR 3961000	CRANES	CAGE	-1,123	0	0	0	-259	-757	-107	-1
1080000	AC PR DPR EL PL SR 3961000	CRANES	CAGW	-220	-9	-161	-50	0	0	0	0
1080000	AC PR DPR EL PL SR 3961000	CRANES	JBG	-184	-8	-135	-41	0	0	0	0
1080000	AC PR DPR EL PL SR 3961000	CRANES	OR	-161	0	-161	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961000	CRANES	UT	-1	0	0	0	0	-1	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGE	-6,390	0	0	0	-1,472	-4,308	-606	-3
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGW	-392	-17	-287	-88	0	0	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	JBG	-952	-41	-697	-214	0	0	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	-275	0	-275	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	-494	-10	-119	-34	-73	-227	-31	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	-552	0	0	0	0	-552	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	-94	0	0	0	-94	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	-420	-420	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CAGE	-43	0	0	0	-10	-29	-4	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CAGW	-77	-3	-56	-17	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	-583	0	0	0	0	-583	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	-3,720	0	-3,720	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	-839	-17	-202	-57	-124	-385	-53	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	-5,034	0	0	0	0	-5,034	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	-1,017	0	0	-1,017	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	-1,062	0	0	0	-1,062	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	-203	0	0	0	-203	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	-196	-196	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAEE	-178	0	0	0	-45	-116	-17	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGE	-1,554	0	0	0	-358	-1,047	-147	-1
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGW	-596	-25	-437	-134	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	-345	0	0	0	0	0	-345	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	JBG	-291	-12	-213	-65	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	-772	0	-772	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	-194	-4	-47	-13	-29	-89	-12	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	-1,653	0	0	0	0	-1,653	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	-479	0	0	-479	0	0	0	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR WYP	-352	0	0	0	-352	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR WYU	-203	0	0	0	-203	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT CA	-1,990	-1,990	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT CAEE	-90	0	0	0	-23	-58	-9	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT CAGE	-37,313	0	0	0	-8,597	-25,156	-3,541	-19	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT CAGW	-19,401	-828	-14,208	-4,365	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT CN	-1,351	-33	-424	-95	-102	-642	-56	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT IDU	-3,468	0	0	0	0	0	-3,468	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT JBG	-1,254	-54	-918	-282	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT OR	-27,716	0	-27,716	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT SO	-32,652	-643	-7,879	-2,238	-4,827	-15,003	-2,054	-9	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT UT	-21,568	0	0	0	0	-21,568	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT WA	-5,610	0	0	-5,610	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT WYP	-8,552	0	0	0	-8,552	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT WYU	-1,763	0	0	0	-1,763	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT CA	-149	-149	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT CAEE	-42	0	0	0	-11	-27	-4	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT CAGE	-1,233	0	0	0	-284	-831	-117	-1	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT CAGW	-526	-22	-385	-118	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT IDU	-181	0	0	0	0	0	-181	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT JBG	-282	-12	-206	-63	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT OR	-1,387	0	-1,387	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT SO	-312	-6	-75	-21	-46	-143	-20	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT UT	-1,326	0	0	0	0	-1,326	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT WA	-314	0	0	-314	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT WYP	-446	0	0	0	-446	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT WYU	-56	0	0	0	-56	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT CA	-20	-20	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT CAEE	-3	0	0	0	-1	-2	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT CAGE	-859	0	0	0	-198	-579	-82	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT CAGW	-185	-8	-136	-42	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT CN	-120	-3	-38	-8	-9	-57	-5	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT IDU	-40	0	0	0	0	0	-40	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT JBG	-62	-3	-45	-14	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT OR	-460	0	-460	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT SO	-1,467	-29	-354	-101	-217	-674	-92	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT UT	-374	0	0	0	0	-374	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT WA	-74	0	0	-74	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT WYP	-83	0	0	0	-83	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT WYU	-13	0	0	0	-13	0	0	0	0
1080000 Total			-9,379,961	-229,965	-2,605,828	-727,476	-1,319,662	-3,928,574	-566,258	-2,198	0
1083000	AC PR DPR-REMOVAL 288351	Reg Liab Contra - Carbon Decomm - ID	1,248	0	0	0	0	0	1,248	0	0
1083000	AC PR DPR-REMOVAL 288353	Reg Liab Contra - Carbon Decomm - UT	9,026	0	0	0	0	9,026	0	0	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1083000	AC PR DPR-REMOVAL	288355	Reg Liab Contra - Carbon Decomm - WY	WYP	1,606	0	0	0	1,606	0	0	0
1083000 Total					11,879	0	0	0	1,606	9,026	1,248	0
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	CAGE	676	0	0	0	156	456	64	0
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	CAGW	156	7	114	35	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	JBG	-10	0	-7	-2	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	CAGE	-89	0	0	0	-21	-60	-8	0
1085000	AC PR DPR-ACCRUAL	144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	CAGW	-89	-4	-65	-20	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	CA	-5	-5	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	IDU	197	0	0	0	0	197	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	OR	-36	0	-36	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	UT	1,870	0	0	0	0	1,870	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WA	-20	0	0	-20	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WYP	161	0	0	0	161	0	0	0
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	CAGE	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	CAGW	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SO	-25	0	-6	-2	-4	-11	-2	0
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	UT	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SO	97	2	23	7	14	44	6	0
1085000	AC PR DPR-ACCRUAL	145131	Accum Depr - Hydro - ID Klamath Adj	OTHER	624	0	0	0	0	0	0	624
1085000	AC PR DPR-ACCRUAL	145134	Accum Depr - Hydro - WY Klamath Adj	OTHER	1,527	0	0	0	0	0	0	1,527
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	CAGE	-1,071	0	0	0	-247	-722	-102	-1
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	CAGW	-2,810	-120	-2,058	-632	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	CAGE	9,287	0	0	0	2,140	6,261	881	5
1085000	AC PR DPR-ACCRUAL	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	CAGE	-8,220	0	0	0	-1,894	-5,542	-780	-4
1085000	AC PR DPR-ACCRUAL	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	CAGW	649	28	475	146	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	SG	9,478	143	2,423	777	1,432	4,129	571	3
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	143	143	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	40	0	0	0	0	0	40	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	420	0	420	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	791	0	0	0	0	791	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	325	0	0	325	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	301	0	0	0	301	0	0	0
1085000	AC PR DPR-ACCRUAL	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SO	734	14	177	50	108	337	46	0
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	CAGE	-34	0	0	0	-8	-23	-3	0
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SG	34	1	9	3	5	15	2	0
1085000	AC PR DPR-ACCRUAL	145231	A/D - Retired Plant-Decommissioning	CAGE	-582	0	0	0	-134	-392	-55	0
1085000 Total					14,518	208	1,470	666	2,010	7,152	857	3
Grand Total					-9,353,565	-229,757	-2,604,358	-726,810	-1,316,046	-3,912,397	-564,154	-2,194

B18.AMORTIZATION RESERVE



Amortization Reserve

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	CAGE	-7,986	0	0	0	-1,840	-5,384	-758	-4	0
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	CAGW	-92,326	-3,939	-67,613	-20,773	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	IDU	-896	0	0	0	0	0	-896	0	0
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	UT	25,028	0	0	0	0	25,028	0	0	0
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	CAGE	-5,767	0	0	0	-1,329	-3,888	-547	-3	0
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	CAGW	-6,904	-295	-5,056	-1,553	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	OR	-91	0	-91	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3031050	REGIONAL CONST MGMT SYS	SO	-10,936	-215	-2,639	-749	-1,617	-5,025	-688	-3	0
1110000	AC PR AMR EL PT SR 3031080	FUEL MGMT SYSTEM	SO	-3,293	-65	-794	-226	-487	-1,513	-207	-1	0
1110000	AC PR AMR EL PT SR 3031230	AUTOMATE POLE CARD SYSTEM	SO	-4,410	-87	-1,064	-302	-652	-2,026	-277	-1	0
1110000	AC PR AMR EL PT SR 3031680	DISTRIBUTION AUTOMATION PILOT	SO	-13,491	-266	-3,255	-925	-1,995	-6,199	-848	-4	0
1110000	AC PR AMR EL PT SR 3031760	RECORD CENTER MGMT SOFTWARE	SO	-291	-6	-70	-20	-43	-134	-18	0	0
1110000	AC PR AMR EL PT SR 3031830	CUSTOMER SERVICE SYSTEM	CN	-109,157	-2,648	-34,231	-7,652	-8,219	-51,872	-4,535	0	0
1110000	AC PR AMR EL PT SR 3032040	SAP	SO	-148,967	-2,934	-35,945	-10,209	-22,024	-68,448	-9,369	-39	0
1110000	AC PR AMR EL PT SR 3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	-1,660	-33	-401	-114	-245	-763	-104	0	0
1110000	AC PR AMR EL PT SR 3032260	DWHS - DATA WAREHOUSE	SO	-1,110	-22	-268	-76	-164	-510	-70	0	0
1110000	AC PR AMR EL PT SR 3032270	ENTERPRISE DATA WAREHOUSE	SO	-5,877	-116	-1,418	-403	-869	-2,700	-370	-2	0
1110000	AC PR AMR EL PT SR 3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	-2,908	-57	-702	-199	-430	-1,336	-183	-1	0
1110000	AC PR AMR EL PT SR 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	-1,917	-38	-463	-131	-283	-881	-121	0	0
1110000	AC PR AMR EL PT SR 3032360	2002 GRID NET POWER COST MODELING	SO	-8,939	-176	-2,157	-613	-1,322	-4,107	-562	-2	0
1110000	AC PR AMR EL PT SR 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	-10,128	-199	-2,444	-694	-1,497	-4,654	-637	-3	0
1110000	AC PR AMR EL PT SR 3032510	OPERATIONS MAPPING SYSTEM	SO	-10,386	-205	-2,506	-712	-1,536	-4,772	-653	-3	0
1110000	AC PR AMR EL PT SR 3032530	POLE ATTACHMENT MGMT SYSTEM	SO	-1,892	-37	-457	-130	-280	-870	-119	0	0
1110000	AC PR AMR EL PT SR 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	-2,372	-47	-572	-163	-351	-1,090	-149	-1	0
1110000	AC PR AMR EL PT SR 3032600	SINGLE PERSON SCHEDULING	SO	-12,116	-239	-2,923	-830	-1,791	-5,567	-762	-3	0
1110000	AC PR AMR EL PT SR 3032640	TIBCO SOFTWARE	SO	-4,851	-96	-1,170	-332	-717	-2,229	-305	-1	0
1110000	AC PR AMR EL PT SR 3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	-1,586	-31	-383	-109	-235	-729	-100	0	0
1110000	AC PR AMR EL PT SR 3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	-1,586	-24	-406	-130	-240	-691	-96	-1	0
1110000	AC PR AMR EL PT SR 3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	-5	0	-1	0	-1	-3	0	0	0
1110000	AC PR AMR EL PT SR 3032710	ROUGE RIVER HYDRO INTANGIBLES	CAGW	-86	-4	-63	-19	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3032760	SWIFT 2 IMPROVEMENTS	CAGW	-5,766	-246	-4,223	-1,297	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	CAGW	-151	-6	-110	-34	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	CAGE	-59	0	0	0	-14	-40	-6	0	0
1110000	AC PR AMR EL PT SR 3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	-2,241	-44	-541	-154	-331	-1,030	-141	-1	0
1110000	AC PR AMR EL PT SR 3032860	WEB SOFTWARE	SO	-2,680	-53	-647	-184	-396	-1,232	-169	-1	0
1110000	AC PR AMR EL PT SR 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	-1,578	0	0	0	-364	-1,064	-150	-1	0
1110000	AC PR AMR EL PT SR 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGW	-643	-27	-471	-145	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	JBG	-27	-1	-20	-6	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	-4,958	-98	-1,196	-340	-733	-2,278	-312	-1	0
1110000	AC PR AMR EL PT SR 3033090	STEAM PLANT INTANGIBLE ASSETS	CAGE	-14,741	0	0	0	-3,396	-9,938	-1,399	-8	0



Amortization Reserve

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1110000	AC PR AMR EL PT SR 3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	-6,046	-258	-4,427	-1,360	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3033090	STEAM PLANT INTANGIBLE ASSETS	JBG	-919	-39	-673	-207	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3033090	STEAM PLANT INTANGIBLE ASSETS	UT	-5	0	0	0	0	-5	0	0	0
1110000	AC PR AMR EL PT SR 3033170	GTX VERSION 7 SOFTWARE	CN	-3,715	-90	-1,165	-260	-280	-1,765	-154	0	0
1110000	AC PR AMR EL PT SR 3033190	ITRON METER READING SOFTWARE	CN	-5,528	-134	-1,734	-388	-416	-2,627	-230	0	0
1110000	AC PR AMR EL PT SR 3033210	ARCFM SOFTWARE	SO	-2,010	-40	-485	-138	-297	-924	-126	-1	0
1110000	AC PR AMR EL PT SR 3033220	MONARCH EMS/SCADA	SO	-4,910	-97	-1,185	-336	-726	-2,256	-309	-1	0
1110000	AC PR AMR EL PT SR 3033230	VREALIZE VMWARE - SHARED	SO	-325	-6	-78	-22	-48	-149	-20	0	0
1110000	AC PR AMR EL PT SR 3033240	IEE - Itron Enterprise Addition	CN	-645	-16	-202	-45	-49	-307	-27	0	0
1110000	AC PR AMR EL PT SR 3033250	AMI Metering Software	CN	-432	-10	-135	-30	-33	-205	-18	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	-12,728	-251	-3,071	-872	-1,882	-5,848	-800	-3	0
1110000	AC PR AMR EL PT SR 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	CAGW	-8,138	-347	-5,959	-1,831	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3033370	DISTRIBUTION INTANGIBLES	WYP	-24	0	0	0	-24	0	0	0	0
1110000	AC PR AMR EL PT SR 3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	CAGE	-595	0	0	0	-137	-401	-56	0	0
1110000	AC PR AMR EL PT SR 3033390	RMT TRADE SYSTEM	SO	-357	-7	-86	-24	-53	-164	-22	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	CA	0	0	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	CAEE	-12	0	0	0	-3	-8	-1	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	CAGE	-729	0	0	0	-168	-491	-69	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	CAGW	-176	-8	-129	-40	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	CN	-14	0	-4	-1	-1	-6	-1	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	IDU	-1	0	0	0	0	0	-1	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	JBG	-32	-1	-24	-7	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	OR	-12	0	-12	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	SG	-14,218	-215	-3,635	-1,165	-2,148	-6,194	-856	-5	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	SO	-218	-4	-53	-15	-32	-100	-14	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	UT	-6	0	0	0	0	-6	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	WA	0	0	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	WYP	-4	0	0	0	-4	0	0	0	0
1110000	AC PR AMR EL PT SR 3035320	HYDRO PLANT INTANGIBLES	CAGE	-205	0	0	0	-47	-138	-19	0	0
1110000	AC PR AMR EL PT SR 3035320	HYDRO PLANT INTANGIBLES	CAGW	-107	-5	-78	-24	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3035322	ACD-Call Center Automated Call Distribut	CN	-2,809	-68	-881	-197	-211	-1,335	-117	0	0
1110000	AC PR AMR EL PT SR 3035330	OATI-OASIS INTERFACE	SO	-1,228	-24	-296	-84	-181	-564	-77	0	0
1110000	AC PR AMR EL PT SR 3316000	STRUCTURES - LEASE IMPROVEMENTS	CAGW	-2,052	-88	-1,502	-462	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	-734	-734	0	0	0	0	0	0	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	-5,252	0	-5,252	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	-3,507	-69	-846	-240	-518	-1,611	-221	-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	-1,569	0	0	-1,569	0	0	0	0	0



Amortization Reserve

Average of Monthly Averages Ending - June 2018
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	-4,709	0	0	0	-4,709	0	0	0	0
1110000 Total					-565,157	-14,789	-206,554	-58,620	-65,449	-191,582	-28,068	-95	0
Grand Total					-565,157	-14,789	-206,554	-58,620	-65,449	-191,582	-28,068	-95	0

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



Deferred Income Tax Balance

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287051	DTA 705.340 RL-Income Tax Deferral-CA	OTHER	129	0	0	0	0	0	129
1901000	ACCUM DEF INC TAX	287052	DTA 705.341 RL-Income Tax Deferral-ID	OTHER	333	0	0	0	0	0	333
1901000	ACCUM DEF INC TAX	287053	DTA 705.342 RL-Income Tax Deferral-OR	OTHER	1,693	0	0	0	0	0	1,693
1901000	ACCUM DEF INC TAX	287054	DTA 705.343 RL-Income Tax Deferral-UT	OTHER	2,691	0	0	0	0	0	2,691
1901000	ACCUM DEF INC TAX	287055	DTA 705.344 RL-Income Tax Deferral-WA	OTHER	527	0	0	0	0	0	527
1901000	ACCUM DEF INC TAX	287056	DTA 705.345 RL-Income Tax Deferral-WY	OTHER	918	0	0	0	0	0	918
1901000	ACCUM DEF INC TAX	287191	DTA 705.280 RL Excess Def Inc Taxes CA	CA	148	148	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287192	DTA 705.281 RL Excess Def Inc Taxes ID	IDU	222	0	0	0	0	222	0
1901000	ACCUM DEF INC TAX	287193	DTA 705.282 RL Excess Def Inc Taxes OR	OR	2,126	0	2,126	0	0	0	0
1901000	ACCUM DEF INC TAX	287194	DTA 705.283 RL Excess Def Inc Taxes UT	UT	3,990	0	0	0	0	3,990	0
1901000	ACCUM DEF INC TAX	287195	DTA 705.284 RL Excess Def Inc Taxes WA	WA	198	0	0	198	0	0	0
1901000	ACCUM DEF INC TAX	287196	DTA 705.285 RL Excess Def Inc Taxes WY	WYU	1,603	0	0	0	1,603	0	0
1901000	ACCUM DEF INC TAX	287197	DTA 705.286 RL Excess Def Inc Tax FERC	FERC	2	0	0	0	0	0	2
1901000	ACCUM DEF INC TAX	287200	DTA 705.267 RL-WA Decoup Mech	OTHER	872	0	0	0	0	0	872
1901000	ACCUM DEF INC TAX	287206	DTA 415.710 RL-WA Accel Depr	WA	4,231	0	0	4,231	0	0	0
1901000	ACCUM DEF INC TAX	287209	DTA 705.266 RL-Energy Savings Assist-CA	OTHER	185	0	0	0	0	0	185
1901000	ACCUM DEF INC TAX	287210	DTA 505.115 - Sales & Use Tax Audit Exp	OTHER	77	0	0	0	0	0	77
1901000	ACCUM DEF INC TAX	287211	DTA 425.226 - Deferred Revenue Other	OTHER	106	0	0	0	0	0	106
1901000	ACCUM DEF INC TAX	287212	DTA 705.245-RL-OR Dir Acc 5 yr Opt Out	OTHER	574	0	0	0	0	0	574
1901000	ACCUM DEF INC TAX	287214	DTA 910.245 - Contra Rec Joint Owners	SO	629	12	152	43	93	289	40
1901000	ACCUM DEF INC TAX	287216	DTA 605.715 Trapper Mine Contract Oblig	CAEE	1,870	0	0	0	475	1,212	183
1901000	ACCUM DEF INC TAX	287219	DTA 715.810 Chehalis Mitigation Oblig	CAGW	225	10	165	51	0	0	0
1901000	ACCUM DEF INC TAX	287220	DTA 720.560 Pension Liab UMWA Withdraw	CAEE	35,355	0	0	0	8,983	22,900	3,454
1901000	ACCUM DEF INC TAX	287227	DTA 705.531 RL UT Solar Feed-in Tar - NC	OTHER	5,928	0	0	0	0	0	5,928
1901000	ACCUM DEF INC TAX	287229	DTA 705.527 RL CA Solar Feed-in Tar - NC	OTHER	345	0	0	0	0	0	345
1901000	ACCUM DEF INC TAX	287230	DTA 705.521 RL WY Def NPC - Noncurrent	OTHER	2,546	0	0	0	0	0	2,546
1901000	ACCUM DEF INC TAX	287231	DTA 705.519 RL WA Def NPC - Noncurrent	OTHER	4,838	0	0	0	0	0	4,838
1901000	ACCUM DEF INC TAX	287232	DTA 705.517 RL UT Def NPC - Noncurrent	OTHER	833	0	0	0	0	0	833
1901000	ACCUM DEF INC TAX	287233	DTA 705.515 RL OR Def NPC - Noncurrent	OTHER	7,507	0	0	0	0	0	7,507
1901000	ACCUM DEF INC TAX	287237	DTA 705.755 RL-NONCURRENT RECLASS-OTHER	OTHER	29	0	0	0	0	0	29
1901000	ACCUM DEF INC TAX	287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	620	0	0	0	0	0	620
1901000	ACCUM DEF INC TAX	287240	DTA 605.301 Environmental Liab- Reg	SO	16,296	321	3,932	1,117	2,409	7,488	1,025
1901000	ACCUM DEF INC TAX	287252	DTA 705.263 Reg Lia - Sale of REC's-WA	OTHER	17	0	0	0	0	0	17
1901000	ACCUM DEF INC TAX	287253	DTA 705.400 Reg Lia - OR Inj & Dam Reser	OR	2,684	0	2,684	0	0	0	0
1901000	ACCUM DEF INC TAX	287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	202	0	0	0	0	202	0
1901000	ACCUM DEF INC TAX	287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	1,500	0	0	0	0	1,500	0
1901000	ACCUM DEF INC TAX	287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	124	0	0	0	124	0	0
1901000	ACCUM DEF INC TAX	287271	DTA 705.336 RL - Sale of RECs - UT	OTHER	63	0	0	0	0	0	63
1901000	ACCUM DEF INC TAX	287272	DTA 705.337 RL - Sale of RECs - WY	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287274	DTA 705.261 Reg Liab-Sale of RECs-OR	OTHER	64	0	0	0	0	0	64
1901000	ACCUM DEF INC TAX	287281	DTA - CA AMT CREDIT	OTHER	353	0	0	0	0	0	353
1901000	ACCUM DEF INC TAX	287298	DTA 205.210 ERC Impairment Reserve	CAEE	627	0	0	0	159	406	61
1901000	ACCUM DEF INC TAX	287299	DTA 705.265 Reg Liab-OR Energy Conservat	OTHER	996	0	0	0	0	0	996



Deferred Income Tax Balance

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX 287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	JBE	787	35	573	180	0	0	0	0
1901000	ACCUM DEF INC TAX 287304	DTA 610.146 OR REG ASSET/LIAB CONS	OR	-82	0	-82	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	389	8	94	27	58	179	24	0
1901000	ACCUM DEF INC TAX 287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	2,616	52	631	179	387	1,202	164	1
1901000	ACCUM DEF INC TAX 287326	DTA 720.500 Severance Accrual - Cash Ba	SO	266	5	64	18	39	122	17	0
1901000	ACCUM DEF INC TAX 287327	DTA 720.300 Pension/Retirement Accrual -	SO	562	11	136	39	83	258	35	0
1901000	ACCUM DEF INC TAX 287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	8,411	166	2,030	576	1,244	3,865	529	2
1901000	ACCUM DEF INC TAX 287337	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	347	5	89	28	52	151	21	0
1901000	ACCUM DEF INC TAX 287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	128	2	33	11	19	56	8	0
1901000	ACCUM DEF INC TAX 287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	3,462	155	1,294	505	212	1,081	216	0
1901000	ACCUM DEF INC TAX 287341	DTA 910.530 Injuries & Damages Accrual -	SO	3,957	78	955	271	585	1,818	249	1
1901000	ACCUM DEF INC TAX 287370	DTA 425.215 Unearned Joint Use Pole Cont	SNPD	915	29	238	59	98	444	46	0
1901000	ACCUM DEF INC TAX 287371	DTA 930.100 Oregon BETC Credits	SG	2,105	32	538	173	318	917	127	1
1901000	ACCUM DEF INC TAX 287389	DTA 610.145 RL - DSM	OTHER	3,158	0	0	0	0	0	0	3,158
1901000	ACCUM DEF INC TAX 287414	DTA 505.700 RT BONUS	SO	251	5	61	17	37	115	16	0
1901000	ACCUM DEF INC TAX 287415	DTA 205.200 M&S INV	SNPD	761	24	198	49	82	370	38	0
1901000	ACCUM DEF INC TAX 287417	DTA 605.710 ACCRUED FINAL RECLAMATION	OTHER	2,901	0	0	0	0	0	0	2,901
1901000	ACCUM DEF INC TAX 287430	DTA 505.125 Accrued Royalties	CAEE	1,653	0	0	0	420	1,071	162	1
1901000	ACCUM DEF INC TAX 287453	DTA 610.143 WA PRGRM	OTHER	369	0	0	0	0	0	0	369
1901000	ACCUM DEF INC TAX 287473	DTA 705.270 Reg Liab	OTHER	708	0	0	0	0	0	0	708
1901000	ACCUM DEF INC TAX 287474	DTA 705.271 Reg Liab	OTHER	80	0	0	0	0	0	0	80
1901000	ACCUM DEF INC TAX 287475	DTA 705.272 Reg Liab	OTHER	85	0	0	0	0	0	0	85
1901000	ACCUM DEF INC TAX 287476	DTA 705.273 Reg Liab	OTHER	2,579	0	0	0	0	0	0	2,579
1901000	ACCUM DEF INC TAX 287477	DTA 705.274 Reg Liab	OTHER	59	0	0	0	0	0	0	59
1901000	ACCUM DEF INC TAX 287478	DTA 705.275 Reg Liab	OTHER	171	0	0	0	0	0	0	171
1901000	ACCUM DEF INC TAX 287479	DTA 105.221 Saf Har	CAGE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287482	DTA 205.025 PMI Fuel Cost Adjustment	JBE	667	29	485	152	0	0	0	0
1901000	ACCUM DEF INC TAX 287486	DTA 415.926 RL-Depreciation Decrease-OR	OR	1,215	0	1,215	0	0	0	0	0
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	78	1,323	424	782	2,255	312	2
1901000	ACCUM DEF INC TAX 287681	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	JBE	2,615	116	1,903	597	0	0	0	0
1901000	ACCUM DEF INC TAX 287706	DTL 610.100 COAL MINE DEVT PMI	JBE	-476	-21	-347	-109	0	0	0	0
1901000	ACCUM DEF INC TAX 287720	DTL 610.100 PMI DEV'T COST AMORT	JBE	-934	-41	-680	-213	0	0	0	0
1901000	ACCUM DEF INC TAX 287722	DTL 505.510 PMI VAC ACCRUAL	JBE	281	12	205	64	0	0	0	0
1901000	ACCUM DEF INC TAX 287723	DTL 205.411 PMI SEC. 263A	JBE	-900	-40	-655	-205	0	0	0	0
1901000	ACCUM DEF INC TAX 287726	DTL PMI PP&E	JBE	-21,242	-939	-15,456	-4,846	0	0	0	0
1901000	ACCUM DEF INC TAX 287735	DTL 910.905 PMI COST DEPLETION	JBE	-1,492	-66	-1,086	-340	0	0	0	0
1901000	ACCUM DEF INC TAX 287933	DTL 320.282-RA PostRet Stmt Loss-CC-UT	UT	-59	0	0	0	0	-59	0	0
1901000	ACCUM DEF INC TAX 287934	DTL 320.283-RA PostRet Stmt 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	JBE	15	1	11	3	0	0	0	0
1901000	ACCUM DEF INC TAX 287938	DTA 205.205 Inventory Reserve - PMI	JBE	6	0	4	1	0	0	0	0
1901000	ACCUM DEF INC TAX 287941	DTL 430.111 Reg Asset - SB 1149 Balance	OTHER	-2,372	0	0	0	0	0	0	-2,372
1901000	ACCUM DEF INC TAX 287970	DTL 415.815 Insurance Rec Accruals	SO	-3,822	-75	-922	-262	-565	-1,756	-240	-1



Deferred Income Tax Balance

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000 Total			119,590	152	1,910	3,035	17,694	49,874	6,909	32	39,983
1901090	FAS109 DEF TAX ASS	287374	DTA 100.105 FAS 109 Deferred Tax Liabili	WA	36	0	0	36	0	0	0
1901090 Total			36	0	0	0	36	0	0	0	0
2811000	AC DEF TAX-ACCL AM	287960	DTL 105.128 Accel Depr Pollution Cntrl F	SG	0	0	0	0	0	0	0
2811000 Total			0	0	0	0	0	0	0	0	0
2820000	AC DEF INCTX-PROPT	287704	DTL 105.143/165 Basis Diff - Intangibles	SO	-1,288	-25	-311	-88	-190	-592	-81
2820000 Total			-1,288	-25	-311	-88	-190	-592	-81	0	0
2821000	AC DEF TAX-UTILITY	287221	DTA 415.933 RL Contra-Carbon Decomm-ID	IDU	-383	0	0	0	0	-383	0
2821000	AC DEF TAX-UTILITY	287222	DTA 415.934 RL Contra-Carbon Decomm-UT	UT	-2,772	0	0	0	0	-2,772	0
2821000	AC DEF TAX-UTILITY	287223	DTA 415.935 RL Contra-Carbon Decomm-WY	WYP	-502	0	0	0	-502	0	0
2821000	AC DEF TAX-UTILITY	287301	DTA 105.471 UT Klamath Relicensing	OTHER	10,843	0	0	0	0	0	10,843
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	DITBAL	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	CA	-98,089	-98,089	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	IDU	-254,878	0	0	0	0	-254,878	0
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	OTHER	-59,973	0	0	0	0	0	-59,973
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	OR	-1,180,954	0	-1,180,954	0	0	0	0
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	UT	-2,009,013	0	0	0	-2,009,013	0	0
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	WA	-278,210	0	0	-278,210	0	0	0
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	WYP	-642,260	0	0	0	-642,260	0	0
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	SNP	-7,173	-121	-1,559	-448	-1,096	-3,483	-464
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	CIAC	79	3	20	5	8	38	4
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	SG	13,855	210	3,542	1,136	2,093	6,036	834
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	JBG	6	0	4	1	0	0	0
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	SNPD	-758	-24	-197	-49	-81	-368	-38
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	SO	-718	-14	-173	-49	-106	-330	-45
2821000	AC DEF TAX-UTILITY	287607	DTL PMI PP&E	JBE	-5,152	-228	-3,748	-1,175	0	0	0
2821000	AC DEF TAX-UTILITY	287608	DTL Safe Harbor Lease Cholla	CAGE	-1,548	0	0	0	-357	-1,044	-147
2821000	AC DEF TAX-UTILITY	287766	DTL 610.100N Amort	SO	102	2	25	7	15	47	6
2821000	AC DEF TAX-UTILITY	287771	DTL 110.205 SRC tax depletion	CAEE	203	0	0	0	52	131	20
2821000	AC DEF TAX-UTILITY	287928	DTL 425.310 Hydro Relicensing Obligation	OTHER	-5,460	0	0	0	0	0	-5,460
2821000 Total			-4,522,754	-98,262	-1,183,040	-278,782	-642,233	-2,010,757	-255,091	2	-54,591
2831000	AC DEF IN TX UTIL	286901	DTL 415.938 RA - Carbon Pit Dec/Inv-CA	CA	16	16	0	0	0	0	0
2831000	AC DEF IN TX UTIL	286902	DTL 415.918 RA-RPS Compliance Purchases	OTHER	-163	0	0	0	0	0	-163
2831000	AC DEF IN TX UTIL	286905	DTL 415.530 RA-ID 2017 Protocol-MSP Def	IDU	-5	0	0	0	0	-5	0
2831000	AC DEF IN TX UTIL	286906	DTL 415.531 RA-UT 2017 Protocol-MSP Def	UT	-1,278	0	0	0	0	-1,278	0
2831000	AC DEF IN TX UTIL	286907	DTL 415.532 RA-WY 2017 Protocol-MSP Def	WYP	-219	0	0	0	-219	0	0
2831000	AC DEF IN TX UTIL	287341	DTA 910.530 Injuries & Damages Accrual -	SO	764	15	184	52	113	351	48
2831000	AC DEF IN TX UTIL	287570	DTL 415.701 CA Deferred Intervenor Fundi	OTHER	-13	0	0	0	0	0	-13
2831000	AC DEF IN TX UTIL	287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	WYU	-250	0	0	0	-250	0	0
2831000	AC DEF IN TX UTIL	287576	DTL 430.110 REG ASSET RECLASS	OTHER	-3,158	0	0	0	0	0	-3,158
2831000	AC DEF IN TX UTIL	287577	DTL 415.820 Contra Pensn Reg Asset MMT &	OR	327	0	327	0	0	0	0
2831000	AC DEF IN TX UTIL	287579	DTL 415.822 Reg Asset _ Pension MMT_UT	UT	-13	0	0	0	0	-13	0
2831000	AC DEF IN TX UTIL	287581	DTL 415.824 Contra Pensn Reg Asset MMT &	CA	29	29	0	0	0	0	0



Deferred Income Tax Balance

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	-51	0	-51	0	0	0	0
2831000	AC DEF IN TX UTIL	287586	DTL 415.829 Reg Asset - Post - Ret MMT_U	UT	-13	0	0	0	-13	0	0
2831000	AC DEF IN TX UTIL	287588	DTL 415.831 Reg Asset - Post - Ret MMT_C	CA	-5	-5	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287590	DTL 415.840 Reg Asset - Deferred OR Ind	OTHER	-1	0	0	0	0	0	-1
2831000	AC DEF IN TX UTIL	287591	DTL 415.301 Environmental Clean-up Accl	WA	596	0	0	596	0	0	0
2831000	AC DEF IN TX UTIL	287593	DTL 415.874 Deferred Net Power Costs-WY	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287596	DTL 415.892 Deferred Net Power Costs - I	OTHER	-3,161	0	0	0	0	0	-3,161
2831000	AC DEF IN TX UTIL	287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	-105	0	0	-105	0	0	0
2831000	AC DEF IN TX UTIL	287601	DTL 415.677 RA Pref Stock Redemption WA	OTHER	-25	0	0	0	0	0	-25
2831000	AC DEF IN TX UTIL	287614	DTL 430.100 Weatherization	OTHER	984	0	0	0	0	0	984
2831000	AC DEF IN TX UTIL	287634	DTL 415.300 Environmental Clean-up Accru	SO	-24,891	-490	-6,006	-1,706	-3,680	-11,437	-1,565
2831000	AC DEF IN TX UTIL	287635	DTL 415.500 Cholla Plt Transact Costs-AP	CAGE	-1	0	0	0	0	-1	0
2831000	AC DEF IN TX UTIL	287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	-50	0	0	-50	0	0	0
2831000	AC DEF IN TX UTIL	287640	DTL 415.680 Deferred Intervener Funding	OTHER	-156	0	0	0	0	0	-156
2831000	AC DEF IN TX UTIL	287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	-8	0	0	0	0	-8	0
2831000	AC DEF IN TX UTIL	287650	DTL 205.100 Coal Pile Inventory Adjustme	CAEE	-157	0	0	0	-40	-102	-15
2831000	AC DEF IN TX UTIL	287653	DTL 425.250 TGS Buyout	CAGE	-10	0	0	0	-2	-7	-1
2831000	AC DEF IN TX UTIL	287656	DTL 425.280 Joseph Settlement	OTHER	-9	0	0	0	0	0	-9
2831000	AC DEF IN TX UTIL	287661	DTL 425.360 Hermiston Swap	CAGW	-983	-42	-720	-221	0	0	0
2831000	AC DEF IN TX UTIL	287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	-687	0	-687	0	0	0	0
2831000	AC DEF IN TX UTIL	287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	-1,135	0	0	0	0	-1,135	0
2831000	AC DEF IN TX UTIL	287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	-76	0	0	0	0	-76	0
2831000	AC DEF IN TX UTIL	287666	DTL 210.140 Prepaid Taxes - WY PSC	WYP	-52	0	0	0	-52	0	0
2831000	AC DEF IN TX UTIL	287669	DTL 210.180 PRE MEM	SO	-1,202	-24	-290	-82	-178	-553	-76
2831000	AC DEF IN TX UTIL	287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	-1,591	-27	-346	-99	-243	-772	-103
2831000	AC DEF IN TX UTIL	287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	-5,662	-111	-1,366	-388	-837	-2,602	-356
2831000	AC DEF IN TX UTIL	287747	DTL 705.240 CA Energy Program	OTHER	-193	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	OTHER	-1,111	0	0	0	0	0	-1,111
2831000	AC DEF IN TX UTIL	287781	DTL 415.870 Def CA	OTHER	-1,096	0	0	0	0	0	-1,096
2831000	AC DEF IN TX UTIL	287783	DTL 415.880 Def Ut	UT	27	0	0	0	0	27	0
2831000	AC DEF IN TX UTIL	287840	DTL 415.410 RA Energy West Mining	CAEE	-81,597	0	0	0	-20,732	-52,852	-7,972
2831000	AC DEF IN TX UTIL	287841	DTL 415.411 ContraRA DeerCreekAband CA	CA	720	720	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287842	DTL 415.412 ContraRA DeerCreekAband ID	IDU	382	0	0	0	0	382	0
2831000	AC DEF IN TX UTIL	287843	DTL 415.413 ContraRA DeerCreekAband OR	OR	1,693	0	1,693	0	0	0	0
2831000	AC DEF IN TX UTIL	287844	DTL 415.414 ContraRA DeerCreekAband UT	UT	1,004	0	0	0	0	1,004	0
2831000	AC DEF IN TX UTIL	287846	DTL 415.416 ContraRA DeerCreekAband WY	WYU	115	0	0	0	115	0	0
2831000	AC DEF IN TX UTIL	287849	DTL 415.424 ContraRA DeerCreekAband	CAEE	21,826	0	0	0	5,546	14,137	2,133
2831000	AC DEF IN TX UTIL	287850	DTL 415.425 Contra RA UMWA Pension	OTHER	1,320	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287851	DTL 415.417 Contra RA UMWA Pension CA	OTHER	557	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287857	DTL 415.545 Reg Asset WA Merwin Project	OTHER	1	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287858	DTL 415.676 RA Pref Stock Redemption-WY	OTHER	-55	0	0	0	0	0	-55
2831000	AC DEF IN TX UTIL	287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER	-289	0	0	0	0	0	-289
2831000	AC DEF IN TX UTIL	287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	-124	0	0	0	0	0	-124



Deferred Income Tax Balance

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
2831000	AC DEF IN TX UTIL	287864 DTL 415.852 Powerdale Decom Cost Amort-I	IDU	-24	0	0	0	0	-24	0	0	
2831000	AC DEF IN TX UTIL	287868 DTL 415.858 Reg Asset-WY-Def Overburden	WYP	-349	0	0	-349	0	0	0	0	
2831000	AC DEF IN TX UTIL	287871 DTL 415.866 Reg Asset-OR Solar Feed-In T	OTHER	-1,593	0	0	0	0	0	0	-1,593	
2831000	AC DEF IN TX UTIL	287874 DTL 720.843 RA Tax Adj on PR Benefit-OR	OTHER	-38	0	0	0	0	0	0	-38	
2831000	AC DEF IN TX UTIL	287887 DTL 415.881 Def of Excess RECs UT	OTHER	-70	0	0	0	0	0	0	-70	
2831000	AC DEF IN TX UTIL	287888 DTL 415.882 Def of Excess RECs WA	OTHER	-8	0	0	0	0	0	0	-8	
2831000	AC DEF IN TX UTIL	287889 DTL 415.883 Def of Excess RECs WY	OTHER	-122	0	0	0	0	0	0	-122	
2831000	AC DEF IN TX UTIL	287896 DTL 415.875 Def Net Power Cost - UT	OTHER	-1,573	0	0	0	0	0	0	-1,573	
2831000	AC DEF IN TX UTIL	287897 DTL 425.400 RA - UT Klamath Relicensing	OTHER	-5,972	0	0	0	0	0	0	-5,972	
2831000	AC DEF IN TX UTIL	287899 DTL 415.878 RA-UT Liq Damages	UT	-173	0	0	0	-173	0	0	0	
2831000	AC DEF IN TX UTIL	287903 DTL 415.879 RA-Liq Damages N2-WY	WYP	-28	0	0	-28	0	0	0	0	
2831000	AC DEF IN TX UTIL	287906 DTL 415.863 RA-UT Subscriber Solar Prog	UT	-462	0	0	0	-462	0	0	0	
2831000	AC DEF IN TX UTIL	287907 DTL 210.185-Prepaid Aircraft Maint Cost	SG	-20	0	-5	-2	-3	-9	-1	0	
2831000	AC DEF IN TX UTIL	287908 DTL 210.190 - Prepaid Water Rights	CAGE	-215	0	0	0	-50	-145	-20	0	
2831000	AC DEF IN TX UTIL	287917 DTL 705.451 - RL - OR Property Ins Res	OR	-2,123	0	-2,123	0	0	0	0	0	
2831000	AC DEF IN TX UTIL	287919 DTL 425.105 RA-OR Asset Sale Gain GB-NC	OTHER	-164	0	0	0	0	0	0	-164	
2831000	AC DEF IN TX UTIL	287933 DTL 320.282-RA PostRet Sttmt Loss-CC-UT	UT	-229	0	0	0	-229	0	0	0	
2831000	AC DEF IN TX UTIL	287934 DTL 320.283-RA PostRet Sttmt Loss-CC-WY	WYU	-11	0	0	0	-11	0	0	0	
2831000	AC DEF IN TX UTIL	287935 DTL 415.936 RA - Carbon Plt Decom/Inv	CAGE	-1,059	0	0	0	-244	-714	-101	-1	
2831000	AC DEF IN TX UTIL	287939 DTL 415.115 RA-UT STEP Pilot Program	OTHER	1,621	0	0	0	0	0	0	1,621	
2831000	AC DEF IN TX UTIL	287942 DTL 430.112 Reg Asset - Other - Balance	OTHER	-85	0	0	0	0	0	0	-85	
2831000	AC DEF IN TX UTIL	287947 DTL 415.501 Cholla Plant Transaction Cos	IDU	0	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	0	
2831000	AC DEF IN TX UTIL	287970 DTL 415.815 Insurance Rec Accruals	SO	-1,042	-21	-252	-71	-154	-479	-66	0	
2831000	AC DEF IN TX UTIL	287971 DTL 415.868 RA UT Solar Incentive Prog	OTHER	-1,621	0	0	0	0	0	0	-1,621	
2831000	AC DEF IN TX UTIL	287975 DTL 415.655 RA - CA GHG Allowances	OTHER	-65	0	0	0	0	0	0	-65	
2831000	AC DEF IN TX UTIL	287977 DTL 415.885 RA-NONCURRENT RECLASS-OTHER	OTHER	-29	0	0	0	0	0	0	-29	
2831000	AC DEF IN TX UTIL	287978 DTL 415.906 RA OR RECs in Rate - NC	OTHER	-39	0	0	0	0	0	0	-39	
2831000	AC DEF IN TX UTIL	287981 DTL 415.920 RA-Depreciation Increase-ID	IDU	-1,279	0	0	0	0	-1,279	0	0	
2831000	AC DEF IN TX UTIL	287982 DTL 415.921 RA-Depreciation Increase-UT	UT	-533	0	0	0	-533	0	0	0	
2831000	AC DEF IN TX UTIL	287983 DTL 415.922 RA-Depreciation Increase-WY	WYP	-1,841	0	0	-1,841	0	0	0	0	
2831000	AC DEF IN TX UTIL	287984 DTL 415.923 RA-Carbon Unrec Plant - ID	IDU	-449	0	0	0	0	-449	0	0	
2831000	AC DEF IN TX UTIL	287985 DTL 415.924 RA-Carbon Unrec Plant - UT	UT	-3,231	0	0	0	-3,231	0	0	0	
2831000	AC DEF IN TX UTIL	287986 DTL 415.925 RA-Carbon Unrec Plant - WY	WYP	-1,086	0	0	-1,086	0	0	0	0	
2831000	AC DEF IN TX UTIL	287996 DTL 415.675 RA Pref Stock Redemption-UT	OTHER	-159	0	0	0	0	0	0	-159	
2831000	AC DEF IN TX UTIL	287997 DTL 415.862 RA-CA Mobile Home Park Conv	OTHER	-28	0	0	0	0	0	0	-28	
2831000 Total				-123,332	61	-9,641	-1,971	-24,331	-61,221	-9,555	-39	-16,636
Grand Total				-4,527,747	-98,074	-1,191,081	-277,770	-649,060	-2,022,695	-257,817	-5	-31,243



Investment Tax Credit Balance

Average of Monthly Averages Ending - June 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2551000	ACC DEF ITC - FED	285606	ACCUM DEF ITC - PPL - 1987	ITC88	0	0	0	0	0	0	0
2551000	ACC DEF ITC - FED	285607	ACCUM DEF ITC - PPL - 1988	ITC89	-17	-1	-10	-3	-4	0	0
2551000	ACC DEF ITC - FED	285608	JIM BRIDGER RETROFIT ITC - PPL	ITC90	-86	-1	-14	-3	-15	-40	-12
2551000	ACC DEF ITC - FED	285620	Accum Def ITC - Solar Arrays - 2013	SG	-140	-2	-36	-11	-21	-61	-8
2551000	ACC DEF ITC - FED	285621	Accum Def ITC - Solar Arrays - 2014	SG	-94	-1	-24	-8	-14	-41	-6
2551000 Total					-337	-6	-83	-25	-54	-142	-26
Grand Total					-337	-6	-83	-25	-54	-142	-26

B20. CUSTOMER ADVANCES



Customer Advances

Average of Monthly Averages Ending - June 2018
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	CAGE	-15,672	0	0	0	-3,611	-10,566	-1,487	-8	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	OR	-430	0	-430	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	SG	-19	0	-5	-2	-3	-8	-1	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	UT	-398	0	0	0	0	-398	0	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WA	-6	0	0	-6	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WYP	225	0	0	0	225	0	0	0	0
2520000	CUST ADV CONSTRUCT	210553	Transmission Payments Received - Capital	CAGE	-10,669	0	0	0	-2,458	-7,193	-1,013	-5	0
2520000	CUST ADV CONSTRUCT	210556	Net Metering Fees-Refundable	UT	-43	0	0	0	0	-43	0	0	0
2520000	CUST ADV CONSTRUCT	210556	Net Metering Fees-Refundable	WA	-1	0	0	-1	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	CAGE	-10,796	0	0	0	-2,487	-7,278	-1,025	-6	0
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	SG	342	5	87	28	52	149	21	0	0
2520000 Total					-37,469	5	-348	19	-8,283	-25,338	-3,505	-19	0
Grand Total					-37,469	5	-348	19	-8,283	-25,338	-3,505	-19	0