



Washington Jurisdiction
RESULTS OF OPERATIONS

For Period Ended
June 30, 2019

1. SUMMARY

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - West Control Area
Twelve Months Ended June 2019

	(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	326,549,202	2,700,213	329,249,415	-	329,249,415
3 Interdepartmental	-	-	-	-	-
4 Special Sales	17,019,166	-	17,019,166	6,910,011	23,929,178
5 Other Operating Revenues	10,619,467	(105,882)	10,513,585	84,368	10,597,953
6 Total Operating Revenues	<u>354,187,835</u>	<u>2,594,331</u>	<u>356,782,166</u>	<u>6,994,379</u>	<u>363,776,545</u>
7					
8 Operating Expenses:					
9 Steam Production	70,560,214	(476,846)	70,083,368	(7,101,033)	62,982,335
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	6,841,672	33,490	6,875,162	52,203	6,927,365
12 Other Power Supply	63,424,679	(5,505,769)	57,918,910	14,897,912	72,816,822
13 Transmission	32,375,788	(307,370)	32,068,417	1,107,762	33,176,180
14 Distribution	11,761,768	254,213	12,015,981	131,747	12,147,728
15 Customer Accounting	5,981,922	112,908	6,094,829	47,877	6,142,706
16 Customer Service & Info	1,003,435	8,957	1,012,392	9,288	1,021,679
17 Sales	-	-	-	-	-
18 Administrative & General	9,015,080	(1,494,643)	7,520,437	54,696	7,575,132
19 Total O&M Expenses	200,964,557	(7,375,061)	193,589,496	9,200,452	202,789,948
20 Depreciation	48,982,077	(115,260)	48,866,817	(32,795)	48,834,022
21 Amortization	5,113,848	28,952	5,142,800	-	5,142,800
22 Taxes Other Than Income	22,603,339	(287,845)	22,315,494	161,877	22,477,371
23 Income Taxes - Federal	18,041,170	105,195	18,146,364	(12,537,665)	5,608,700
24 Income Taxes - State	-	-	-	-	-
25 Income Taxes - Def Net	(7,119,821)	3,108,302	(4,011,519)	6,526,904	2,515,385
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	(260,134)	325,569	65,435	-	65,435
28 Total Operating Expenses:	<u>288,325,037</u>	<u>(4,210,149)</u>	<u>284,114,888</u>	<u>3,318,773</u>	<u>287,433,661</u>
29					
30 Operating Rev For Return:	<u>65,862,798</u>	<u>6,804,480</u>	<u>72,667,278</u>	<u>3,675,606</u>	<u>76,342,884</u>
31					
32 Rate Base:					
33 Electric Plant In Service	1,869,127,180	30,154,645	1,899,281,825	(1,530,155)	1,897,751,670
34 Plant Held for Future Use	34,943	-	34,943	-	34,943
35 Misc Deferred Debits	4,541,410	(4,016,276)	525,133	(384,539)	140,594
36 Elec Plant Acq Adj	-	-	-	-	-
37 Pensions	-	-	-	-	-
38 Prepayments	2,033,329	(2,033,329)	-	-	-
39 Fuel Stock	5,721,216	(5,721,216)	-	-	-
40 Material & Supplies	8,818,868	(8,818,868)	0	-	0
41 Working Capital	2,839,474	20,620,031	23,459,505	-	23,459,505
42 Weatherization	5,093	-	5,093	-	5,093
43 Misc Rate Base	-	-	-	-	-
44 Total Electric Plant:	<u>1,893,121,513</u>	<u>30,184,986</u>	<u>1,923,306,499</u>	<u>(1,914,695)</u>	<u>1,921,391,804</u>
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(743,720,455)	(49,798,283)	(793,518,738)	101,929,959	(691,588,779)
48 Accum Prov For Amort	(61,553,794)	(2,423,618)	(63,977,412)	-	(63,977,412)
49 Accum Def Income Tax	(272,700,961)	9,221,848	(263,479,113)	(5,201,045)	(268,680,158)
50 Unamortized ITC	(19,597)	-	(19,597)	-	(19,597)
51 Customer Adv For Const	22,215	(2,502,028)	(2,479,813)	-	(2,479,813)
52 Customer Service Deposits	-	(2,829,106)	(2,829,106)	-	(2,829,106)
53 Misc Rate Base Deductions	(36,449,286)	1,058,812	(35,390,474)	-	(35,390,474)
54					
55 Total Rate Base Deductions	<u>(1,114,421,878)</u>	<u>(47,272,376)</u>	<u>(1,161,694,255)</u>	<u>96,728,914</u>	<u>(1,064,965,341)</u>
56					
57 Total Rate Base:	<u>778,699,634</u>	<u>(17,087,390)</u>	<u>761,612,244</u>	<u>94,814,219</u>	<u>856,426,464</u>
58					
59 Return on Rate Base	8.46%		9.54%		8.91%
60 Return on Equity	11.86%	2.206%	14.06%	-1.28%	12.79%
61					
62 TAX CALCULATION:					
63 Operating Revenue	76,784,147	10,017,977	86,802,124	(2,335,155)	84,466,969
64 Other Deductions	-	-	-	-	-
65 Interest (AFUDC)	(3,011,899)	(4,620)	(3,016,520)	-	(3,016,520)
66 Interest	22,042,471	(1,980,858)	20,061,613	2,497,499	22,559,112
67 Schedule "M" Additions	91,716,240	(11,348,833)	80,367,408	2,000,480	82,367,888
68 Schedule "M" Deductions	58,295,026	153,696	58,448,722	37,553,066	96,001,788
69 Income Before Tax	91,174,790	500,926	91,675,717	(40,385,241)	51,290,476
70					
71 State Income Taxes	-	-	-	-	-
72 Taxable Income	<u>91,174,790</u>	<u>500,926</u>	<u>91,675,717</u>	<u>(40,385,241)</u>	<u>51,290,476</u>
73					
74 Federal Income Taxes + Other	<u>18,041,170</u>	<u>105,195</u>	<u>18,146,364</u>	<u>(12,537,665)</u>	<u>5,608,700</u>

WASHINGTON SUMMARY OF ADJUSTMENTS TOTAL

	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	2,700,213	22,857,402	(20,157,189)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	6,910,011	-	-	6,910,011	-	-	-
5 Other Operating Revenues	(21,514)	(21,514)	-	-	-	-	-
6 Total Operating Revenues:	9,588,710	22,835,887	(20,157,189)	6,910,011	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(7,577,879)	-	133,545	(7,711,424)	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	85,693	-	85,693	-	-	-	-
12 Other Power Supply	9,392,143	-	220,401	9,171,742	-	-	-
13 Transmission	800,392	-	(268,661)	1,069,053	-	-	-
14 Distribution	385,960	-	385,960	-	-	-	-
15 Customer Accounting	160,785	-	160,785	-	-	-	-
16 Customer Service & Info	18,245	-	18,245	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(1,439,947)	-	(1,874,312)	(4,015)	-	-	438,379
19 Total O&M Expenses	1,825,391	-	(1,138,345)	2,525,357	-	-	438,379
20 Depreciation	(148,055)	-	(485,149)	(344,696)	904,514	-	(222,724)
21 Amortization	28,952	-	-	-	28,952	-	-
22 Taxes Other Than Income	(125,968)	-	-	(37,469)	-	(88,499)	-
23 Income Taxes: Federal	(12,432,470)	4,795,536	(3,947,757)	935,652	(40,224)	(6,615,071)	(7,560,606)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	9,635,206	-	-	70,160	(198,387)	2,740,866	7,022,567
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	325,569	-	265,149	-	-	-	60,420
28 Total Operating Expenses:	(891,376)	4,795,536	(5,306,101)	3,149,003	694,855	(3,962,704)	(261,965)
29							
30 Operating Rev For Return:	10,480,086	18,040,351	(14,851,087)	3,761,008	(694,855)	3,962,704	261,965
31							
32 Rate Base:							
33 Electric Plant In Service	28,624,490	-	-	(27,627,626)	-	-	56,252,116
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(4,400,816)	-	-	-	-	-	(4,400,816)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	(2,033,329)	-	-	-	-	-	(2,033,329)
39 Fuel Stock	(5,721,216)	-	-	-	-	-	(5,721,216)
40 Material & Supplies	(8,818,868)	-	-	-	-	-	(8,818,868)
41 Working Capital	20,620,031	-	-	-	-	-	20,620,031
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	28,270,292	-	-	(27,627,626)	-	-	55,897,918
45							
46 Deductions:							
47 Accum Prov For Deprec	52,131,676	-	-	20,667,243	(16,904,351)	-	48,368,784
48 Accum Prov For Amort	(2,423,618)	-	-	-	(2,423,618)	-	-
49 Accum Def Income Tax	4,020,802	-	-	1,832,988	532,382	8,240,211	(6,584,780)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	(2,502,028)	-	-	-	-	-	(2,502,028)
52 Customer Service Deposits	(2,829,106)	-	-	-	-	-	(2,829,106)
53 Miscellaneous Deductions	1,058,812	-	-	-	-	-	1,058,812
54							
55 Total Deductions:	49,456,538	-	-	22,500,232	(18,795,587)	8,240,211	37,511,681
56							
57 Total Rate Base:	77,726,830	-	-	(5,127,395)	(18,795,587)	8,240,211	93,409,599
58							
59							
60 Estimated ROE impact	0.93%	4.72%	-3.88%	1.10%	0.24%	0.85%	-1.78%
61 Estimated Price Change	(6,381,235)	(23,953,198)	19,718,631	(5,490,683)	(899,187)	(4,462,814)	8,706,016
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	7,682,822	22,835,887	(18,798,844)	4,766,820	(933,466)	88,499	(276,075)
67 Other Deductions							
68 Interest (AFUDC)	(4,620)	-	-	-	-	(4,620)	-
69 Interest	516,642	-	-	-	-	516,642	-
70 Schedule "M" Additions	(9,348,353)	-	-	(52,188)	741,922	(11,758,890)	1,720,803
72 Schedule "M" Deductions	37,706,762	-	-	259,147	-	-	37,447,615
73 Income Before Tax	(39,884,314)	22,835,887	(18,798,844)	4,455,485	(191,544)	(12,182,412)	(36,002,886)
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	(39,884,314)	22,835,887	(18,798,844)	4,455,485	(191,544)	(12,182,412)	(36,002,886)
78							
79 Federal Income Taxes	(12,432,470)	4,795,536	(3,947,757)	935,652	(40,224)	(6,615,071)	(7,560,606)

	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	2,700,213	22,857,402	(20,157,189)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(105,882)	(105,882)	-	-	-	-	-
6 Total Operating Revenues	2,594,331	22,751,520	(20,157,189)	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(476,846)	-	52,191	(529,037)	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	33,490	-	33,490	-	-	-	-
12 Other Power Supply	(5,505,769)	-	169,862	(5,675,631)	-	-	-
13 Transmission	(307,370)	-	(307,370)	0	-	-	-
14 Distribution	254,213	-	254,213	-	-	-	-
15 Customer Accounting	112,908	-	112,908	-	-	-	-
16 Customer Service & Info	8,957	-	8,957	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(1,494,643)	-	(1,929,008)	(4,015)	-	-	438,379
19 Total O&M Expenses	(7,375,061)	-	(1,604,757)	(6,208,683)	-	-	438,379
20 Depreciation	(115,260)	-	(485,149)	(344,696)	567,022	-	147,563
21 Amortization	28,952	-	-	-	28,952	-	-
22 Taxes Other Than Income	(287,845)	-	-	(37,469)	-	(250,376)	-
23 Income Taxes: Federal	105,195	4,777,819	(3,849,811)	1,318,698	(0)	(1,999,838)	(141,674)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	3,108,302	-	-	70,160	(146,530)	3,170,471	14,201
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	325,569	-	265,149	-	-	-	60,420
28 Total Operating Expenses:	(4,210,149)	4,777,819	(5,674,567)	(5,201,991)	449,444	920,258	518,888
29							
30 Operating Rev For Return:	6,804,480	17,973,701	(14,482,621)	5,201,991	(449,444)	(920,258)	(518,888)
31							
32 Rate Base:							
33 Electric Plant In Service	30,154,645	-	-	(27,627,626)	-	-	57,782,271
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(4,016,276)	-	-	-	-	-	(4,016,276)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	(2,033,329)	-	-	-	-	-	(2,033,329)
39 Fuel Stock	(5,721,216)	-	-	-	-	-	(5,721,216)
40 Material & Supplies	(8,818,868)	-	-	-	-	-	(8,818,868)
41 Working Capital	20,620,031	-	-	-	-	-	20,620,031
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	30,184,986	-	-	(27,627,626)	-	-	57,812,612
45							
46 Deductions:							
47 Accum Prov For Deprec	(49,798,283)	-	-	20,667,243	(16,699,602)	-	(53,765,925)
48 Accum Prov For Amort	(2,423,618)	-	-	-	(2,423,618)	-	-
49 Accum Def Income Tax	9,221,848	-	-	1,832,988	146,530	6,814,890	427,439
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	(2,502,028)	-	-	-	-	-	(2,502,028)
52 Customer Service Deposits	(2,829,106)	-	-	-	-	-	(2,829,106)
53 Miscellaneous Deductions	1,058,812	-	-	-	-	-	1,058,812
54							
55 Total Deductions:	(47,272,376)	-	-	22,500,232	(18,976,690)	6,814,890	(57,610,809)
56							
57 Total Rate Base:	(17,087,390)	-	-	(5,127,395)	(18,976,690)	6,814,890	201,804
58							
59							
60 Estimated ROE impact	2.21%	4.70%	-3.79%	1.48%	0.31%	-0.39%	-0.14%
61 Estimated Price Change	(10,690,911)	(23,864,702)	19,229,398	(7,403,957)	(1,242,587)	1,882,420	708,518
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	10,017,977	22,751,520	(18,332,432)	6,590,848	(595,974)	250,376	(646,362)
67 Other Deductions							
68 Interest (AFUDC)	(4,620)	-	-	-	-	(4,620)	-
69 Interest	(1,980,858)	-	-	-	-	(1,980,858)	-
70 Schedule "M" Additions	(11,348,833)	-	-	(52,188)	595,974	(11,758,890)	(133,728)
72 Schedule "M" Deductions	153,696	-	-	259,147	-	-	(105,452)
73 Income Before Tax	500,926	22,751,520	(18,332,432)	6,279,513	(0)	(9,523,036)	(674,639)
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	500,926	22,751,520	(18,332,432)	6,279,513	(0)	(9,523,036)	(674,639)
78							
79 Federal Income Taxes	105,195	4,777,819	(3,849,811)	1,318,698	(0)	(1,999,838)	(141,674)

	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	6,910,011	-	-	6,910,011	-	-	-
5 Other Operating Revenues	84,368	84,368	-	-	-	-	-
6 Total Operating Revenues:	6,994,379	84,368	-	6,910,011	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(7,101,033)	-	81,354	(7,182,387)	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	52,203	-	52,203	-	-	-	-
12 Other Power Supply	14,897,912	-	50,539	14,847,373	-	-	-
13 Transmission	1,107,762	-	38,709	1,069,053	-	-	-
14 Distribution	131,747	-	131,747	-	-	-	-
15 Customer Accounting	47,877	-	47,877	-	-	-	-
16 Customer Service & Info	9,288	-	9,288	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	54,696	-	54,696	-	-	-	-
19 Total O&M Expenses	9,200,452	-	466,412	8,734,040	-	-	-
20 Depreciation	(32,795)	-	-	-	337,492	-	(370,287)
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	161,877	-	-	-	-	161,877	-
23 Income Taxes: Federal	(12,537,665)	17,717	(97,947)	(383,046)	(40,224)	(4,615,233)	(7,418,932)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	6,526,904	-	-	-	(51,857)	(429,605)	7,008,366
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	3,318,773	17,717	368,466	8,350,994	245,411	(4,882,962)	(780,853)
29							
30 Operating Rev For Return:	3,675,606	66,651	(368,466)	(1,440,983)	(245,411)	4,882,962	780,853
31							
32 Rate Base:							
33 Electric Plant In Service	(1,530,155)	-	-	-	-	-	(1,530,155)
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(384,539)	-	-	-	-	-	(384,539)
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:	(1,914,695)	-	-	-	-	-	(1,914,695)
45							
46 Deductions:							
47 Accum Prov For Deprec	101,929,959	-	-	-	(204,749)	-	102,134,708
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(5,201,045)	-	-	-	385,852	1,425,321	(7,012,218)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	96,728,914	-	-	-	181,103	1,425,321	95,122,490
56							
57 Total Rate Base:	94,814,219	-	-	-	181,103	1,425,321	93,207,796
58							
59							
60 Estimated ROE impact	-1.28%	0.02%	-0.10%	-0.39%	-0.07%	1.27%	-1.93%
61 Estimated Price Change	4,309,676	(88,496)	489,233	1,913,274	343,400	(6,345,234)	7,997,498
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(2,335,155)	84,368	(466,412)	(1,824,029)	(337,492)	(161,877)	370,287
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	2,497,499	-	-	-	-	2,497,499	-
70 Schedule "M" Additions	2,000,480	-	-	-	145,948	-	1,854,532
72 Schedule "M" Deductions	37,553,066	-	-	-	-	-	37,553,066
73 Income Before Tax	(40,385,241)	84,368	(466,412)	(1,824,029)	(191,544)	(2,659,376)	(35,328,248)
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	(40,385,241)	84,368	(466,412)	(1,824,029)	(191,544)	(2,659,376)	(35,328,248)
78							
79 Federal Income Taxes	(12,537,665)	17,717	(97,947)	(383,046)	(40,224)	(4,615,233)	(7,418,932)

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - West Control Area
Twelve Months Ended June 2019

	(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	326,549,202	9,164,208	335,713,410	(6,463,995)	329,249,415	-	329,249,415
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	17,019,166	-	17,019,166	-	17,019,166	6,910,011	23,929,178
5 Other Operating Revenues	10,619,467	(105,882)	10,513,585	-	10,513,585	84,368	10,597,953
6 Total Operating Revenues	354,187,835	9,058,326	363,246,161	(6,463,995)	356,782,166	6,994,379	363,776,545
7							
8 Operating Expenses:							
9 Steam Production	70,560,214	(476,846)	70,083,368	-	70,083,368	(7,101,033)	62,982,335
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	6,841,672	33,490	6,875,162	-	6,875,162	52,203	6,927,365
12 Other Power Supply	63,424,679	169,862	63,594,541	(5,675,631)	57,918,910	14,897,912	72,816,822
13 Transmission	32,375,788	(307,370)	32,068,417	0	32,068,417	1,107,762	33,176,180
14 Distribution	11,761,768	254,213	12,015,981	-	12,015,981	131,747	12,147,728
15 Customer Accounting	5,981,922	112,908	6,094,829	-	6,094,829	47,877	6,142,706
16 Customer Service & Info	1,003,435	8,957	1,012,392	-	1,012,392	9,288	1,021,679
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	9,015,080	(1,494,643)	7,520,437	-	7,520,437	54,696	7,575,132
19 Total O&M Expenses	200,964,557	(1,699,430)	199,265,127	(5,675,631)	193,589,496	9,200,452	202,789,948
20 Depreciation	48,982,077	(115,260)	48,866,817	-	48,866,817	(32,795)	48,834,022
21 Amortization	5,113,848	28,952	5,142,800	-	5,142,800	-	5,142,800
22 Taxes Other Than Income	22,603,339	(287,845)	22,315,494	-	22,315,494	161,877	22,477,371
23 Income Taxes - Federal	18,041,170	270,751	18,311,921	(165,556)	18,146,364	(12,537,665)	5,608,700
24 Income Taxes - State	-	-	-	-	-	-	-
25 Income Taxes - Def Net	(7,119,821)	3,108,302	(4,011,519)	-	(4,011,519)	6,526,904	2,515,385
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(260,134)	325,569	65,435	-	65,435	-	65,435
28 Total Operating Expenses:	288,325,037	1,631,039	289,956,076	(5,841,188)	284,114,888	3,318,773	287,433,661
29							
30 Operating Rev For Return:	65,862,798	7,427,287	73,290,086	(622,807)	72,667,278	3,675,606	76,342,884
31							
32 Rate Base:							
33 Electric Plant In Service	1,869,127,180	30,154,645	1,899,281,825	-	1,899,281,825	(1,530,155)	1,897,751,670
34 Plant Held for Future Use	34,943	-	34,943	-	34,943	-	34,943
35 Misc Deferred Debits	4,541,410	(4,016,276)	525,133	-	525,133	(384,539)	140,594
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	2,033,329	(2,033,329)	-	-	-	-	-
39 Fuel Stock	5,721,216	(5,721,216)	-	-	-	-	-
40 Material & Supplies	8,818,868	(8,818,868)	0	-	0	-	0
41 Working Capital	2,839,474	20,620,031	23,459,505	-	23,459,505	-	23,459,505
42 Weatherization	5,093	-	5,093	-	5,093	-	5,093
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	1,893,121,513	30,184,986	1,923,306,499	-	1,923,306,499	(1,914,695)	1,921,391,804
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(743,720,455)	(49,798,283)	(793,518,738)	-	(793,518,738)	101,929,959	(691,588,779)
48 Accum Prov For Amort	(61,553,794)	(2,423,618)	(63,977,412)	-	(63,977,412)	-	(63,977,412)
49 Accum Def Income Tax	(272,700,961)	9,221,848	(263,479,113)	-	(263,479,113)	(5,201,045)	(268,680,158)
50 Unamortized ITC	(19,597)	-	(19,597)	-	(19,597)	-	(19,597)
51 Customer Adv For Const	22,215	(2,502,028)	(2,479,813)	-	(2,479,813)	-	(2,479,813)
52 Customer Service Deposits	-	(2,829,106)	(2,829,106)	-	(2,829,106)	-	(2,829,106)
53 Misc Rate Base Deductions	(36,449,286)	1,058,812	(35,390,474)	-	(35,390,474)	-	(35,390,474)
54							
55 Total Rate Base Deductions	(1,114,421,878)	(47,272,376)	(1,161,694,255)	-	(1,161,694,255)	96,728,914	(1,064,965,341)
56							
57 Total Rate Base:	778,699,634	(17,087,390)	761,612,244	-	761,612,244	94,814,219	856,426,464
58							
59 Return on Rate Base	8.46%		9.62%		9.54%		8.91%
60 Return on Equity	11.86%	2.373%	14.23%	-0.17%	14.06%	-1.28%	12.79%
61							
62 TAX CALCULATION:							
63 Operating Revenue	76,784,147	10,806,340	87,590,488	(788,364)	86,802,124	(2,335,155)	84,466,969
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	(3,011,899)	(4,620)	(3,016,520)	-	(3,016,520)	-	(3,016,520)
66 Interest	22,042,471	(1,980,858)	20,061,613	-	20,061,613	2,497,499	22,559,112
67 Schedule "M" Additions	91,716,240	(11,348,833)	80,367,408	-	80,367,408	2,000,480	82,367,888
68 Schedule "M" Deductions	58,295,026	153,696	58,448,722	-	58,448,722	37,553,066	96,001,788
69 Income Before Tax	91,174,790	1,289,290	92,464,080	(788,364)	91,675,717	(40,385,241)	51,290,476
70							
71 State Income Taxes	-	-	-	-	-	-	-
72 Taxable Income	91,174,790	1,289,290	92,464,080	(788,364)	91,675,717	(40,385,241)	51,290,476
73							
74 Federal Income Taxes + Other	18,041,170	270,751	18,311,921	(165,556)	18,146,364	(12,537,665)	5,608,700

- (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 2019
FILE:	WA JAM June 2019 Result
PREPARED BY:	Revenue Requirement Department
DATE:	October 25, 2019
TIME:	4:08:27 PM
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	21.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.328
FEDERAL/STATE COMBINED RATE	21.000%

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	50.88%	5.18%	2.63%
PREFERRED	0.02%	6.75%	0.00%
COMMON	49.10%	9.50%	4.66%
	<u>100.00%</u>		<u>7.30%</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.

JUNE 2019 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	4,738,801,365	4,412,252,164	326,549,202	2,700,213	329,249,415
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	92,960,317	75,941,151	17,019,166	6,910,011	23,929,178
5	Other Operating Revenues	2.4	177,063,148	166,443,681	10,619,467	(21,514)	10,597,953
6	Total Operating Revenues	2.4	5,008,824,830	4,654,636,995	354,187,835	9,588,710	363,776,545
7							
8	Operating Expenses:						
9	Steam Production	2.6	581,389,214	510,829,000	70,560,214	(7,577,879)	62,982,335
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.9	42,248,599	35,406,927	6,841,672	85,693	6,927,365
12	Other Power Supply	2.10	273,936,150	210,511,471	63,424,679	9,392,143	72,816,822
13	Transmission	2.12	195,950,398	163,574,611	32,375,788	800,392	33,176,180
14	Distribution	2.13	198,586,379	186,824,611	11,761,768	385,960	12,147,728
15	Customer Accounts	2.14	82,050,225	76,068,304	5,981,922	160,785	6,142,706
16	Customer Service	2.14	99,292,578	98,289,143	1,003,435	18,245	1,021,679
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	144,693,786	135,678,706	9,015,080	(1,439,947)	7,575,132
19							
20	Total O & M Expenses	2.16	1,618,147,330	1,417,182,773	200,964,557	1,825,391	202,789,948
21							
22	Depreciation	2.18	723,487,510	674,505,433	48,982,077	(148,055)	48,834,022
23	Amortization Expense	2.19	53,571,608	48,457,760	5,113,848	28,952	5,142,800
24	Taxes Other Than Income	2.19	199,541,666	176,938,326	22,603,339	(125,968)	22,477,371
25	Income Taxes - Federal	2.22	464,810,742	446,769,572	18,041,170	(12,432,470)	5,608,700
26	Income Taxes - State	2.22	102,097,212	102,097,212	0	0	-
27	Income Taxes - Def Net	2.21	(184,341,081)	(177,221,261)	(7,119,821)	9,635,206	2,515,385
28	Investment Tax Credit Adj.	2.20	(2,943,987)	(2,943,987)	0	0	0
29	Misc Revenue & Expense	2.4	(3,327,067)	(3,066,933)	(260,134)	325,569	65,435
30							
31	Total Operating Expenses	2.22	2,971,043,932	2,682,718,895	288,325,037	(891,376)	287,433,661
32							
33	Operating Revenue for Return		2,037,780,899	1,971,918,100	65,862,798	10,480,086	76,342,884
34							
35	Rate Base:						
36	Electric Plant in Service	2.32	27,890,085,517	26,020,958,337	1,869,127,180	28,624,490	1,897,751,670
37	Plant Held for Future Use	2.33	26,330,964	26,296,021	34,943	0	34,943
38	Misc Deferred Debits	2.35	384,511,834	379,970,424	4,541,410	(4,400,816)	140,594
39	Elec Plant Acq Adj	2.33	27,853,927	27,853,927	0	0	0
40	Pensions	2.33	0	0	0	0	0
41	Prepayments	2.35	50,895,410	48,862,081	2,033,329	(2,033,329)	0
42	Fuel Stock	2.34	177,204,226	171,483,010	5,721,216	(5,721,216)	0
43	Material & Supplies	2.34	242,375,361	233,556,492	8,818,868	(8,818,868)	0
44	Working Capital	2.35	26,097,671	23,258,197	2,839,474	20,620,031	23,459,505
45	Weatherization Loans	2.34	(8,203,661)	(8,208,753)	5,093	0	5,093
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		28,817,151,248	26,924,029,736	1,893,121,513	28,270,292	1,921,391,804
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(9,819,100,118)	(9,075,379,663)	(743,720,455)	52,131,676	(691,588,779)
52	Accum Prov For Amort	2.41	(600,446,648)	(538,892,854)	(61,553,794)	(2,423,618)	(63,977,412)
53	Accum Def Income Taxes	2.37	(4,380,768,520)	(4,108,067,559)	(272,700,961)	4,020,802	(268,680,158)
54	Unamortized ITC	2.37	(279,298)	(259,700)	(19,597)	0	(19,597)
55	Customer Adv for Const	2.36	(59,661,091)	(59,683,306)	22,215	(2,502,028)	(2,479,813)
56	Customer Service Deposits	2.36	0	0	0	(2,829,106)	(2,829,106)
57	Misc. Rate Base Deductions	2.36	(532,208,891)	(495,759,605)	(36,449,286)	1,058,812	(35,390,474)
58							
59	Total Rate Base Deductions		(15,392,464,566)	(14,278,042,688)	(1,114,421,878)	49,456,538	(1,064,965,341)
60							
61	Total Rate Base		13,424,686,682	12,645,987,048	778,699,634	77,726,830	856,426,464
62							
63	Return on Rate Base		15.179%		8.46%		8.91%
64							
65	Return on Equity		25.548%		11.86%		12.79%
66	Net Power Costs		546,019,139		121,104,117		117,252,515
67	100 Basis Points in Equity:		65,915,212		3,823,415		4,205,054
68	Revenue Requirement Impact		83,436,977		4,839,766		5,322,853
69	Rate Base Decrease		(420,636,355)		(42,724,262)		(44,710,263)

**JUNE 2019 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES**

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
219	421	(Gain) / Loss on Sale of Utility Plant							
220		DPW	S		734,943	736,016	(1,073)	(62)	(1,135)
221		T	DGP		-	-	-	-	-
222		T	CAEE		-	-	-	-	-
223		CUST	CN		-	-	-	-	-
224		PTD	SO		(3,951,390)	(3,686,577)	(264,813)	265,211	398
225		P	CAGW		26,718	20,953	5,765	-	5,765
226		P	CAGE		(137,165)	(137,165)	-	-	-
227		P	SG		-	-	-	-	-
228				B1	(3,326,894)	(3,066,773)	(260,121)	265,149	5,028
229									
230		Total Miscellaneous Revenues			(3,327,067)	(3,066,933)	(260,134)	265,149	5,016
231		Miscellaneous Expenses							
232	4311	Interest on Customer Deposits							
233		CUST	S		-	-	-	60,420	60,420
234					-	-	-	60,420	60,420
235		Total Miscellaneous Expenses			-	-	-	60,420	60,420
236									
237		Net Misc Revenue and Expense			(3,327,067)	(3,066,933)	(260,134)	325,569	65,435
238									
239	500	Operation Supervision & Engineering							
240		P	SG		473,386	436,409	36,977	658	37,635
241		P	CAGW		33,946	26,621	7,325	(2,163)	5,161
242		P	CAGE		3,522,311	3,522,311	-	-	-
243		P	JBG		14,029,902	11,002,643	3,027,259	12,093	3,039,352
244		P	CAGE		-	-	-	-	-
245				B2	18,059,545	14,987,984	3,071,560	10,588	3,082,148
246									
247	501	Fuel Related							
248		P	SE		(179,889)	(166,511)	(13,378)	-	(13,378)
249		P	S		2,494,393	2,494,393	-	-	-
250		P	SE		-	-	-	-	-
251		P	CAGW		1,437,815	1,127,575	310,240	(91,917)	218,323
252		P	CAGE		-	-	-	-	-
253		P	CAEW		-	-	-	-	-
254		P	CAEE		21,705,580	21,705,580	-	-	-
255		P	JBE		2,911,613	2,253,833	657,779	-	657,779
256		P	CAEE		-	-	-	-	-
257		P	JBG		-	-	-	-	-
258				B2	28,369,511	27,414,870	954,642	(91,917)	862,725
259									
260	501NPC	Fuel Related							
261			S		-	-	-	-	-
262			SE		-	-	-	-	-
263			SE		-	-	-	-	-
264			SE		-	-	-	-	-
265			CAGW		-	-	-	-	-
266			CAGE		-	-	-	-	-
267			CAEW		245,722,226	190,209,707	55,512,519	(7,182,387)	48,330,132
268			CAEE		-	-	-	-	-
269			JBE		-	-	-	-	-
270			CAEE		-	-	-	-	-
271			JBG		-	-	-	-	-
272				B2	245,722,226	190,209,707	55,512,519	(7,182,387)	48,330,132
273									
274		Total Fuel Related			274,091,738	217,624,577	56,467,161	(7,274,304)	49,192,857
275									
276	502	Steam Expenses							
277		P	SG		-	-	-	-	-
278		P	CAGW		1,050,663	823,960	226,704	(67,167)	159,537
279		P	CAGE		60,427,742	60,427,742	-	-	-
280		P	JBG		20,769,697	16,288,180	4,481,518	-	4,481,518
281		P	CAGE		-	-	-	-	-
282				B2	82,248,103	77,539,882	4,708,221	(67,167)	4,641,054
283									
284	503	Steam From Other Sources							
285		P	SE		-	-	-	-	-
286		P	CAEW		-	-	-	-	-
287		P	CAEE		-	-	-	-	-
288				B2	-	-	-	-	-
289									
290	503NPC	Steam From Other Sources-NPC							
291			SE		-	-	-	-	-
292			CAEW		-	-	-	-	-
293			CAEE	B2	-	-	-	-	-
294					-	-	-	-	-

JUNE 2019 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
521	547NPC	Fuel-NPC							
522			SE		-	-	-	-	-
523			CAEW		60,748,148	47,024,185	13,723,963	6,453,751	20,177,714
524			CAEE		-	-	-	-	-
525			SSECT		-	-	-	-	-
526				B2	60,748,148	47,024,185	13,723,963	6,453,751	20,177,714
527									
528	548	Generation Expense							
529		P	SG		-	-	-	3,376	3,376
530		P	CAGW		9,240,465	7,246,632	1,993,833	12,852	2,006,685
531		P	CAGE		8,530,246	8,530,246	-	-	-
532		P	S		-	-	-	-	-
533				B2	17,770,711	15,776,878	1,993,833	16,228	2,010,061
534									
535	549	Miscellaneous Other							
536		0	S		96,122	96,122	-	-	-
537		P	SG		1,020,109	940,427	79,682	-	79,682
538		P	CAGW		1,548,102	1,214,065	334,037	-	334,037
539		P	CAGE		2,544,625	2,544,625	-	-	-
540		P	CAGE		-	-	-	-	-
541				B2	5,208,958	4,795,240	413,719	-	413,719
542									
543									
544									
545									
546	550	Rents							
547			S		288,047	288,047	-	-	-
548		P	SG		39,499	36,413	3,085	-	3,085
549		P	CAGW		1,862,488	1,460,616	401,873	-	401,873
550		P	CAGE		1,744,352	1,744,352	-	-	-
551		P	CAGE		-	-	-	-	-
552				B2	3,934,386	3,529,428	404,958	-	404,958
553									
554	551	Maint Supervision & Engineering							
555		P	SG		-	-	-	-	-
556		P	CAGW		-	-	-	-	-
557		P	CAGE		-	-	-	-	-
558				B2	-	-	-	-	-
559									
560	552	Maintenance of Structures							
561		P	SG		-	-	-	-	-
562		P	CAGW		25,929	20,334	5,595	-	5,595
563		P	CAGE		2,904,133	2,904,133	-	-	-
564		P	CAGE		-	-	-	-	-
565				B2	2,930,062	2,924,467	5,595	-	5,595
566									
567	553	Maint of Generation & Electric Plant							
568		P	SG		-	-	-	-	-
569		P	CAGW		4,790,562	3,756,893	1,033,669	44,302	1,077,971
570		P	CAGE		9,905,701	9,905,701	-	-	-
571		P	CAGE		-	-	-	-	-
572				B2	14,696,262	13,662,593	1,033,669	44,302	1,077,971
573									
574	554	Maintenance of Misc. Other							
575		P	SG		-	-	-	-	-
576		P	CAGW		232,733	182,516	50,217	-	50,217
577		P	CAGE		1,010,815	1,010,815	-	-	-
578		P	CAGE		-	-	-	-	-
579				B2	1,243,548	1,193,331	50,217	-	50,217
580									
581		Total Other Power Generation		B2	106,812,491	89,160,719	17,651,772	6,514,281	24,166,053
582									
583									
584	555	Purchased Power							
585		P	S		(69,142,527)	(70,283,657)	1,141,130	-	1,141,130
586			CAEW		-	-	-	-	-
587			CAGW		-	-	-	-	-
588					(69,142,527)	(70,283,657)	1,141,130	-	1,141,130

JUNE 2019 West Control Area AVERAGE-OF-MONTHLY-AVERAGES						UNADJUSTED RESULTS			WASHINGTON	
FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
ACCT	DESCRIP	FUNC	FACTOR							
589	555NPC	Purchased Power-NPC								
590		P	SG	-	-	-	-	-		
591		P	SE	-	-	-	-	-		
592		P	CAGW	-	-	-	-	-		
593		P	CAGW	192,672,007	151,098,796	41,573,210	368,743	41,941,953		
594		P	CAGE	-	-	-	-	-		
595		P	CAEW	1,051,205	813,721	237,484	2,347,816	2,585,300		
596		P	CAEE	-	-	-	-	-		
597			DGP	-	-	-	-	-		
598			S	215,592	-	215,592	1,432	217,024		
599				193,938,804	151,912,518	42,026,286	2,717,991	44,744,277		
600										
601			Total Purchased Power	B2	124,796,276	81,628,860	43,167,416	2,717,991	45,885,407	
602										
603	556	System Control & Load Dispatch								
604		P	SG	909,957	838,879	71,078	-	71,078		
605		P	CAGW	-	-	-	-	-		
606		P	CAGE	-	-	-	-	-		
607										
608				B2	909,957	838,879	71,078	-	71,078	
609										
610										
611										
612	557	Other Expenses								
613		P	S	5,529,036	5,529,036	-	6,754	6,754		
614		P	SG	26,559,612	24,485,013	2,074,599	(25,960)	2,048,639		
615		P	SGCT	-	-	-	-	-		
616		P	SO	-	-	-	5,290	5,290		
617		P	CAEE	-	-	-	-	-		
618		P	TROJP	-	-	-	-	-		
619		P	CAGW	237,385	186,164	51,221	173,787	225,008		
620		P	CAGE	7,198,186	7,198,186	-	-	-		
621		P	JBG	1,884,023	1,477,504	406,519	-	406,519		
622		P	CAEW	-	-	-	-	-		
623		P	JBE	9,184	7,109	2,075	-	2,075		
624				B2	41,417,427	38,883,013	2,534,414	159,870	2,694,285	
625										
626										
627			Total Other Power Supply	B2	167,123,659	121,350,752	45,772,907	2,877,862	48,650,769	
628										
629			TOTAL PRODUCTION EXPENSE	B2	897,573,964	756,747,398	140,826,566	1,899,957	142,726,523	
630										
631										
632		Summary of Production Expense by Factor								
633			S	(60,519,337)	(61,876,059)	1,356,722	8,186	1,364,908		
634			SG	29,002,561	26,737,141	2,265,420	(21,926)	2,243,494		
635			SE	(179,889)	(166,511)	(13,378)	-	(13,378)		
636			JBG	60,189,544	47,202,330	12,987,214	132,881	13,120,094		
637			TROJP	-	-	-	-	-		
638			JBE	2,920,796	2,260,942	659,854	-	659,854		
639			DGP	-	-	-	-	-		
640			DEU	-	-	-	-	-		
641			DEP	-	-	-	-	-		
642			CAGW	250,712,723	196,615,955	54,096,767	156,346	54,253,114		
643			CAGE	286,220,406	286,220,406	-	-	-		
644			CAEW	307,521,580	238,047,613	69,473,966	1,619,180	71,093,146		
645			CAEE	21,705,580	21,705,580	-	-	-		
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	897,573,964	756,747,398	140,826,566	1,894,667	142,721,233	

**JUNE 2019 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES**

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
656	560	Operation Supervision & Engineering							
657		T	SG		6,534,640	6,024,212	510,428	29,871	540,298
658		T	JBG		-	-	-	310	310
659		T	CAGW		242,112	189,871	52,241	3,992	56,233
660		T	CAGE		512,697	512,697	-	-	-
661				B2	7,289,449	6,726,780	562,668	34,173	596,841
662									
663	561	Load Dispatching							
664		T	SG		17,602,975	16,227,988	1,374,987	-	1,374,987
665		T	JBG		0	0	0	-	0
666		T	CAGW		460,334	361,006	99,327	-	99,327
667		T	CAGE		1,934,070	1,934,070	-	-	-
668				B2	19,997,379	18,523,065	1,474,314	-	1,474,314
669	562	Station Expense							
670		T	SG		15,852	14,613	1,238	-	1,238
671		T	JBG		69,706	54,665	15,041	-	15,041
672		T	CAGW		625,703	490,694	135,009	-	135,009
673		T	CAGE		2,077,494	2,077,494	-	-	-
674				B2	2,788,755	2,637,467	151,288	-	151,288
675									
676	563	Overhead Line Expense							
677		T	SG		-	-	-	-	-
678		T	CAGW		135,204	106,031	29,173	-	29,173
679		T	CAGE		903,206	903,206	-	-	-
680				B2	1,038,410	1,009,236	29,173	-	29,173
681									
682	564	Underground Line Expense							
683		T	SG		-	-	-	-	-
684		T	CAGW		-	-	-	-	-
685		T	CAGE		-	-	-	-	-
686				B2	-	-	-	-	-
687									
688	565	Transmission of Electricity by Others							
689		T	SG		-	-	-	-	-
690		T	SE		-	-	-	-	-
691		T	CAGW		-	-	-	-	-
692		T	CAGE		-	-	-	-	-
693		T	CAEW		-	-	-	-	-
694		T	CAEE		-	-	-	-	-
695				B2	-	-	-	-	-
696									
697	565NPC	Transmission of Electricity by Others-NPC							
698			SG		-	-	-	-	-
699			SE		-	-	-	-	-
700			CAGW		124,485,683	97,625,167	26,860,516	485,185	27,345,701
701			CAGE		-	-	-	-	-
702			CAEW		-	-	-	583,868	583,868
703			CAEE		-	-	-	-	-
704					124,485,683	97,625,167	26,860,516	1,069,053	27,929,569
705									
706		Total Transmission of Electricity by Other							
707					124,485,683	97,625,167	26,860,516	1,069,053	27,929,569
708	566	Misc. Transmission Expense							
709		T	SG		2,360,754	2,176,353	184,401	-	184,401
710		T	CAGW		81,841	64,182	17,659	-	17,659
711		T	CAGE		429,103	429,103	-	-	-
712		0	S		-	-	-	-	-
713				B2	2,871,698	2,669,638	202,060	-	202,060
714									
715	567	Rents - Transmission							
716		T	SG		17,693	16,311	1,382	-	1,382
717		T	JBG		-	-	-	-	-
718		T	CAGW		933,281	731,905	201,376	-	201,376
719		T	CAGE		1,170,292	1,170,292	-	-	-
720				B2	2,121,266	1,918,508	202,758	-	202,758
721									
722	568	Maint Supervision & Engineering							
723		T	SG		577,949	532,804	45,144	-	45,144
724		T	CAGW		225,270	176,663	48,607	-	48,607
725		T	CAGE		547,229	547,229	-	-	-
726				B2	1,350,447	1,256,696	93,751	-	93,751
727									
728	569	Maintenance of Structures							
729		T	SG		5,299,751	4,885,782	413,969	-	413,969
730		T	CAGW		370,264	290,371	79,893	-	79,893
731		T	CAGE		136,545	136,545	-	-	-
732				B2	5,806,560	5,312,698	493,862	-	493,862

**JUNE 2019 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES**

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1168	Summary of Depreciation Expense by Factor									
1169	S				172,931,803	157,466,423	15,465,380	301,819	15,767,199	
1170	DGP				-	-	-	-	-	
1171	DGU				-	-	-	-	-	
1172	SG				33,690	31,059	2,632	-	2,632	
1173	SO				15,567,254	14,523,974	1,043,280	(38,500)	1,004,780	
1174	CN				1,040,345	968,186	72,159	(1,923)	70,236	
1175	SE				-	-	-	-	-	
1176	CAGW				108,809,723	85,331,640	23,478,084	(534,133)	22,943,951	
1177	CAGE				383,666,907	383,666,907	-	-	-	
1178	CAEW				-	-	-	-	-	
1179	CAEE				95,328	95,328	-	-	-	
1180	JBG				41,342,459	32,421,917	8,920,542	124,682	9,045,224	
1181	JBE				-	-	-	-	-	
1182	Total Depreciation Expense By Factor				B3	723,487,510	674,505,433	48,982,077	(148,055)	48,834,022
1183										
1184	404GP	Amort of LT Plant - Capital Lease Gen								
1185		I-SITU	S		576,525	494,491	82,034	-	82,034	
1186		I-SG	SG		-	-	-	-	-	
1187		PTD	SO		289,934	270,503	19,431	-	19,431	
1188		I-DGU	DGU		-	-	-	-	-	
1189		CUST	CN		-	-	-	-	-	
1190		I-SG	CAGW		-	-	-	-	-	
1191		I-SG	CAGE		-	-	-	-	-	
1192		I-DGP	DGP		-	-	-	-	-	
1193					B4	866,459	764,994	101,464	-	101,464
1194										
1195	404SP	Amort of LT Plant - Cap Lease Steam								
1196		P	SG		-	-	-	-	-	
1197		P	DGP		-	-	-	-	-	
1198										
1199										
1200	404IP	Amort of LT Plant - Intangible Plant								
1201		I-SITU	S		821,777	818,754	3,024	-	3,024	
1202		P	SE		-	-	-	-	-	
1203		I-SG	SG		7,593,454	7,000,321	593,133	-	593,133	
1204		PTD	SO		10,992,229	10,255,556	736,673	6,148	742,821	
1205		CUST	CN		9,726,915	9,052,247	674,667	23,844	698,512	
1206		I-SG	CAGW		-	-	-	-	-	
1207		I-SG	CAGE		-	-	-	-	-	
1208		I-DGP	DGP		-	-	-	-	-	
1209		I-SG	CAGE		-	-	-	-	-	
1210		I-SG	CAGE		-	-	-	-	-	
1211		I-SG	CAGW		13,386,379	10,497,974	2,888,405	(1,073)	2,887,332	
1212		I-SG	CAGE		4,471,041	4,471,041	-	-	-	
1213		P	JBG		224,240	175,855	48,385	33	48,418	
1214		P	CAEW		-	-	-	-	-	
1215		P	CAEE		1,239	1,239	-	-	-	
1216		I-DGU	DGU		-	-	-	-	-	
1217					B4	47,217,274	42,272,988	4,944,286	28,952	4,973,238
1218										
1219	404MP	Amort of LT Plant - Mining Plant								
1220		P	SE		-	-	-	-	-	
1221										
1222										
1223	404OP	Amort of LT Plant - Other Plant								
1224		P	CAGE		-	-	-	-	-	
1225		P	CAGE		-	-	-	-	-	
1226					B4	-	-	-	-	
1227										
1228										
1229	404HP	Amortization of Other Electric Plant								
1230		P	DGP		-	-	-	-	-	
1231		P	DGU		-	-	-	-	-	
1232		P	CAGW		311,125	243,993	67,132	-	67,132	
1233		P	CAGE		-	-	-	-	-	
1234		P	SG		-	-	-	-	-	
1235					B4	311,125	243,993	67,132	-	67,132
1236										
1237	Total Amortization of Limited Term Plant				B4	48,394,858	43,281,975	5,112,882	28,952	5,141,835
1238										
1239										
1240	405	Amortization of Other Electric Plant								
1241		GP	S		-	-	-	-	-	
1242										
1243					B4	-	-	-	-	
1244										

**JUNE 2019 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES**

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1379	41110	Deferred Income Tax - Federal-CR								
1380		GP	S		(130,031,059)	(128,262,592)	(1,768,468)	(708,063)	(2,476,531)	
1381		DPW	CIAC		(25,324,501)	(23,693,369)	(1,631,132)	-	(1,631,132)	
1382		GP	SCHMDEXP		(241,934,106)	(225,554,507)	(16,379,599)	2,891,111	(13,488,487)	
1383		GP	SNP		(10,288,673)	(9,662,153)	(626,520)	8,757	(617,762)	
1384		PT	SG		114,577	105,627	8,950	(8,950)	-	
1385		PT	SNPD		(516,039)	(482,801)	(33,238)	-	(33,238)	
1386		LABOF	SO		(417,668)	(389,677)	(27,991)	(4,750)	(32,741)	
1387		IBT	TAXDEPR		-	-	-	-	-	
1388		CUST	JBG		-	-	-	(5,163)	(5,163)	
1389		CUST	BADDEBT		(97,689)	(85,423)	(12,266)	12,266	-	
1390		GP	GPS		145,317	135,578	9,739	(9,739)	-	
1391		P	CN		-	-	-	-	-	
1392		P	JBE		(4,376,003)	(3,387,395)	(988,608)	65,403	(923,205)	
1393		PT	CAGW		(10,103)	(7,923)	(2,180)	(60,507)	(62,687)	
1394		PT	CAGE		(348,307)	(348,307)	-	-	-	
1395		P	SE		-	-	-	-	-	
1396		P	CAEE		(4,291,166)	(4,291,166)	-	-	-	
1397				B7	(417,375,420)	(395,924,108)	(21,451,312)	2,180,366	(19,270,946)	
1398										
1399		TOTAL DEFERRED INCOME TAXES			B7	(184,341,081)	(177,221,261)	(7,119,821)	9,635,206	2,515,385
1400	SCHMAF	Additions - Flow Through								
1401			SCHM/S		-	-	-	-	-	
1402			SCHM/SNP		-	-	-	-	-	
1403			SCHM/SO		-	-	-	-	-	
1404			SCHM/SE		-	-	-	-	-	
1405			SCHM/TROJP		-	-	-	-	-	
1406			SCHM/DGP		-	-	-	-	-	
1407				B6	-	-	-	-	-	
1408										
1409	SCHMAP	Additions - Permanent								
1410		P	S		-	-	-	-	-	
1411		P	BADDEBT		-	-	-	-	-	
1412		P	JBE		58,125	44,994	13,131	-	13,131	
1413		P	SCHMDEXP		129,290	120,537	8,753	-	8,753	
1414		P	CAEE		-	-	-	-	-	
1415		P	CAGW		-	-	-	-	-	
1416		P	CAGE		-	-	-	-	-	
1417			LABOF/SNP		-	-	-	-	-	
1418			SCHM/SO		2,371,219	2,212,305	158,913	-	158,913	
1419										
1420				B6	2,558,634	2,377,836	180,798	-	180,798	
1421										
1422	SCHMAT	Additions - Temporary								
1423			SCHM/S		13,158,549	1,679,527	11,479,022	166,109	11,645,132	
1424		P	JBE		17,798,327	13,777,405	4,020,922	-	4,020,922	
1425		DPW	CIAC		103,001,232	96,367,000	6,634,231	-	6,634,231	
1426			SCHM/SNP		41,846,673	39,298,457	2,548,216	-	2,548,216	
1427		P	TROJD		-	-	-	-	-	
1428		P	CN		-	-	-	21,921	21,921	
1429			SCHM/SE		-	-	-	-	-	
1430		P	SG		(466,012)	(429,612)	(36,401)	-	(36,401)	
1431			SCHM/GPS		(591,042)	(551,432)	(39,610)	-	(39,610)	
1432			SCHM/SO		1,698,765	1,584,918	113,847	(62,316)	51,531	
1433			SCHM/SNPD		2,098,862	1,963,676	135,186	-	135,186	
1434		P	JBG		-	-	-	87,799	87,799	
1435		CUST	BADDEBT		397,328	347,437	49,891	-	49,891	
1436		P	CAGW		46,873	36,759	10,114	2,197,023	2,207,137	
1437		P	CAGE		15,474	15,474	-	-	-	
1438			SCHM/CAEW		-	-	-	-	-	
1439			SCHM/CAEE		17,453,269	17,453,269	-	-	-	
1440			BOOKI/SCHMDEXP		984,007,982	917,387,959	66,620,023	(11,758,890)	54,861,133	
1441				B6	1,180,466,280	1,088,930,838	91,535,442	(9,348,353)	82,187,090	
1442										
1443		TOTAL SCHEDULE - M ADDITIONS			B6	1,183,024,913	1,091,308,673	91,716,240	(9,348,353)	82,367,888
1444										
1445	SCHMDF	Deductions - Flow Through								
1446			SCHM/S		-	-	-	-	-	
1447			SCHM/CAGW		-	-	-	-	-	
1448			SCHM/CAGE		-	-	-	-	-	
1449			SCHM/DGP		-	-	-	-	-	
1450			SCHM/DGU		-	-	-	-	-	
1451				B6	-	-	-	-	-	

**JUNE 2019 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES**

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1520	Adjustments to Calculated Tax:								
1521	40910	Fed. Credit	P SE		-	-	-	-	-
1522	40910	Fed. Credit	P JBE		(18,519)	(14,335)	(4,184)	-	(4,184)
1523	40910	Fed. Credit	P SO		(41,507)	(38,725)	(2,782)	-	(2,782)
1524	40910	Fed. Credit	P SG		-	-	-	-	-
1525	40910	Fed. Credit	CAGW		(5,091,351)	(3,992,780)	(1,098,571)	(4,056,764)	(5,155,335)
1526	40910	Fed. Credit	CAEE		-	-	-	-	-
1527	FEDERAL INCOME TAX				464,810,742	446,769,572	18,041,170	(12,432,470)	5,608,700
1528									
1529	TOTAL OPERATING EXPENSES				2,971,043,932	2,682,718,895	288,325,037	(891,376)	287,433,661
1530	310	Land and Land Rights							
1531		P	DGP		-	-	-	-	-
1532		P	DGU		-	-	-	-	-
1533		P	SG		-	-	-	-	-
1534		P	CAGW		1,788,644	1,402,705	385,939	-	385,939
1535		P	CAGE		90,007,495	90,007,495	-	-	-
1536		P	JBG		1,193,761	936,181	257,580	-	257,580
1537		P	S		-	-	-	-	-
1538		P	CAGE		-	-	-	-	-
1539				B8	92,989,900	92,346,381	643,519	-	643,519
1540									
1541	311	Structures and Improvements							
1542		P	DGP		-	-	-	-	-
1543		P	DGU		-	-	-	-	-
1544		P	SG		-	-	-	-	-
1545		P	CAGW		62,979,416	49,390,226	13,589,190	28,620	13,617,810
1546		P	CAGE		822,926,268	822,926,268	-	-	-
1547		P	JBG		148,219,714	116,238,061	31,981,653	177,301	32,158,955
1548		P	CAGE		-	-	-	-	-
1549				B8	1,034,125,398	988,554,555	45,570,843	205,921	45,776,764
1550									
1551	312	Boiler Plant Equipment							
1552		P	DGP		-	-	-	-	-
1553		P	DGU		-	-	-	-	-
1554		P	SG		-	-	-	-	-
1555		P	CAGW		122,341,922	95,943,970	26,397,952	(27,594,933)	(1,196,981)
1556		P	CAGE		3,507,824,449	3,507,824,449	-	-	-
1557		P	JBG		992,279,162	778,173,175	214,105,988	(46,950,967)	167,155,021
1558		P	S		-	-	-	(264,462)	(264,462)
1559				B8	4,622,445,534	4,381,941,594	240,503,940	(74,810,362)	165,693,578
1560									
1561	314	Turbogenerator Units							
1562		P	DGP		-	-	-	-	-
1563		P	DGU		-	-	-	-	-
1564		P	SG		-	-	-	-	-
1565		P	CAGW		39,056,062	30,628,860	8,427,202	(15,657)	8,411,544
1566		P	CAGE		754,220,625	754,220,625	-	-	-
1567		P	JBG		205,729,752	161,339,047	44,390,705	95,631	44,486,336
1568		P	CAGE		-	-	-	-	-
1569				B8	999,006,439	946,188,532	52,817,907	79,974	52,897,881
1570									
1571	315	Accessory Electric Equipment							
1572		P	DGP		-	-	-	-	-
1573		P	DGU		-	-	-	-	-
1574		P	SG		-	-	-	-	-
1575		P	CAGW		9,346,937	7,330,130	2,016,807	3,382	2,020,188
1576		P	CAGE		417,783,383	417,783,383	-	-	-
1577		P	JBG		60,820,909	47,697,464	13,123,445	23,659	13,147,104
1578		P	CAGE		-	-	-	-	-
1579				B8	487,951,228	472,810,977	15,140,251	27,041	15,167,292
1580									
1581									
1582									
1583	316	Misc Power Plant Equipment							
1584		P	DGP		-	-	-	-	-
1585		P	DGU		-	-	-	-	-
1586		P	SG		-	-	-	-	-
1587		P	CAGW		420,931	330,106	90,825	2,978	93,803
1588		P	CAGE		27,181,448	27,181,448	-	-	-
1589		P	JBG		5,154,995	4,042,692	1,112,303	(33)	1,112,271
1590		P	CAGE		-	-	-	-	-
1591				B8	32,757,373	31,554,245	1,203,128	2,946	1,206,074
1592									
1593	317	Steam Plant ARO							
1594		P	S		-	-	-	-	-
1595					-	-	-	-	-
1596					-	-	-	-	-

**JUNE 2019 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES**

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2033	391	Office Furniture & Equipment							
2034		G-SITLS			6,800,987	6,480,148	320,839	(12,622)	308,217
2035		G-DGFDGP			-	-	-	-	-
2036		G-DGLDGU			-	-	-	-	-
2037		CUST CN			4,590,640	4,272,229	318,411	(38,146)	280,265
2038		G-SG SG			-	-	-	-	-
2039		P SE			-	-	-	-	-
2040		PTD SO			62,323,443	58,146,674	4,176,769	(728,309)	3,448,460
2041		G-SG CAGW			567,402	444,973	122,429	(8,466)	113,964
2042		G-SG CAGE			2,247,033	2,247,033	-	-	-
2043		P JBG			214,201	167,983	46,219	1,706	47,925
2044		P JBE			-	-	-	-	-
2045		P CAEE			16,822	16,822	-	-	-
2046		G-SG CAGE			-	-	-	-	-
2047		G-SG CAGE			-	-	-	-	-
2048				B8	76,760,527	71,775,861	4,984,667	(785,837)	4,198,830
2049									
2050	392	Transportation Equipment							
2051		G-SITLS			87,206,196	81,861,286	5,344,910	(17,785)	5,327,125
2052		PTD SO			7,441,968	6,943,225	498,743	(36,735)	462,008
2053		G-SG SG			-	-	-	-	-
2054		CUST CN			-	-	-	-	-
2055		G-DGLDGU			-	-	-	-	-
2056		P SE			-	-	-	-	-
2057		G-DGFDGP			-	-	-	-	-
2058		G-SG CAGW			5,730,349	4,493,901	1,236,448	15,882	1,252,330
2059		G-SG CAGE			13,456,434	13,456,434	-	-	-
2060		P JBG			2,516,532	1,973,535	542,997	17,795	560,792
2061		P CAEW			-	-	-	-	-
2062		P CAEE			515,447	515,447	-	-	-
2063		G-SG CAGE			-	-	-	-	-
2064		G-SG CAGE			-	-	-	-	-
2065				B8	116,866,926	109,243,828	7,623,098	(20,843)	7,602,255
2066									
2067	393	Stores Equipment							
2068		G-SITLS			8,505,092	7,787,125	717,967	(20,858)	697,109
2069		G-DGFDGP			-	-	-	-	-
2070		G-DGLDGU			-	-	-	-	-
2071		PTD SO			255,085	237,989	17,095	-	17,095
2072		G-SG SG			-	-	-	-	-
2073		G-SG CAGW			759,222	595,403	163,819	5,180	168,998
2074		G-SG CAGE			4,279,936	4,279,936	-	-	-
2075		G-SG JBG			807,954	633,620	174,334	14,841	189,174
2076		G-SG CAGE			-	-	-	-	-
2077				B8	14,607,288	13,534,073	1,073,215	(838)	1,072,377
2078									
2079	394	Tools, Shop & Garage Equipment							
2080		G-SITLS			34,250,682	31,455,362	2,795,320	(51,167)	2,744,153
2081		G-DGFDGP			-	-	-	-	-
2082		G-SG SG			-	-	-	-	-
2083		PTD SO			2,596,430	2,422,423	174,007	(31,448)	142,559
2084		P SE			-	-	-	-	-
2085		G-DGLDGU			-	-	-	-	-
2086		G-SG CAGW			2,741,539	2,149,992	591,547	(13,955)	577,592
2087		G-SG CAGE			18,499,240	18,499,240	-	-	-
2088		P JBG			3,021,149	2,369,270	651,879	9,345	661,224
2089		P CAEW			-	-	-	-	-
2090		P CAEE			109,044	109,044	-	-	-
2091		G-SG CAGE			-	-	-	-	-
2092		G-SG CAGE			-	-	-	-	-
2093				B8	61,218,085	57,005,332	4,212,753	(87,225)	4,125,528
2094									
2095	395	Laboratory Equipment							
2096		G-SITLS			21,363,907	20,076,686	1,287,220	(9,826)	1,277,395
2097		G-DGFDGP			-	-	-	-	-
2098		G-DGLDGU			-	-	-	-	-
2099		PTD SO			4,830,177	4,506,470	323,707	9,608	333,315
2100		P SE			-	-	-	-	-
2101		G-SG SG			-	-	-	-	-
2102		G-SG CAGW			1,337,331	1,048,773	288,559	(642)	287,916
2103		G-SG CAGE			4,815,582	4,815,582	-	-	-
2104		P JBG			326,496	256,047	70,449	6,745	77,193
2105		P CAEW			-	-	-	-	-
2106		P CAEE			1,211,258	1,211,258	-	-	-
2107		G-SG CAGE			-	-	-	-	-
2108		G-SG CAGE			-	-	-	-	-
2109				B8	33,884,752	31,914,817	1,969,935	5,884	1,975,819

JUNE 2019 West Control Area AVERAGE-OF-MONTHLY-AVERAGES					UNADJUSTED RESULTS			WASHINGTON	
FERC	BUS	WCA			TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR	Ref					
2110									
2111	396	Power Operated Equipment							
2112		G-SITLS			134,059,257	125,120,252	8,939,006	(514)	8,938,492
2113		G-DGFDGP			-	-	-	-	-
2114		G-SG SG			-	-	-	-	-
2115		PTD SO			6,102,851	5,693,852	408,999	(647)	408,351
2116		G-DGLDGU			-	-	-	-	-
2117		P SE			-	-	-	-	-
2118		G-SG CAGW			3,592,571	2,817,395	775,176	(1,151)	774,025
2119		G-SG CAGE			32,697,530	32,697,530	-	-	-
2120		P JBG			10,066,212	7,894,206	2,172,006	(3,162)	2,168,844
2121		P CAEW			-	-	-	-	-
2122		P CAEE			327,247	327,247	-	-	-
2123		G-SG CAGE			-	-	-	-	-
2124		G-SG CAGE			-	-	-	-	-
2125				B8	186,845,668	174,550,482	12,295,186	(5,474)	12,289,713
2126	397	Communication Equipment							
2127		G-SITLS			197,593,449	183,911,664	13,681,785	105,065	13,786,850
2128		COM_IDGP			-	-	-	-	-
2129		COM_IDGU			-	-	-	-	-
2130		PTD SO			91,729,685	85,582,180	6,147,505	89,186	6,236,692
2131		CUST CN			3,848,526	3,581,589	266,937	(0)	266,937
2132		G-SG SG			138,684	127,851	10,833	-	10,833
2133		COM_I SE			-	-	-	-	-
2134		G-SG CAGW			51,367,256	40,283,644	11,083,612	130,981	11,214,593
2135		COM_I CAGE			121,125,837	121,125,837	-	-	-
2136		COM_I JBG			4,792,061	3,758,069	1,033,992	9,433	1,043,425
2137		COM_I CAEW			-	-	-	-	-
2138		COM_I CAEE			341,558	341,558	-	-	-
2139		COM_I CAGE			-	-	-	-	-
2140		COM_I CAGE			-	-	-	-	-
2141				B8	470,937,055	438,712,391	32,224,664	334,666	32,559,330
2142									
2143	398	Misc. Equipment							
2144		G-SITLS			2,924,725	2,742,189	182,536	(1,573)	180,963
2145		G-DGFDGP			-	-	-	-	-
2146		G-DGLDGU			-	-	-	-	-
2147		CUST CN			74,544	69,374	5,170	552	5,722
2148		PTD SO			2,325,845	2,169,972	155,873	(8,089)	147,783
2149		P SE			-	-	-	-	-
2150		G-SG SG			-	-	-	-	-
2151		G-SG CAGW			407,725	319,749	87,976	423	88,399
2152		G-SG CAGE			2,050,079	2,050,079	-	-	-
2153		P JBG			186,493	146,253	40,240	4,430	44,670
2154		P CAEW			-	-	-	-	-
2155		P CAEE			4,270	4,270	-	-	-
2156		G-SG CAGE			-	-	-	-	-
2157				B8	7,973,682	7,501,887	471,795	(4,257)	467,537
2158									
2159	399	Coal Mine							
2160		P SE			-	-	-	-	-
2161		P CAEW			-	-	-	-	-
2162		P CAEE			1,854,828	1,854,828	-	-	-
2163	MP	P JBE			-	-	-	67,764,618	67,764,618
2164				B8	1,854,828	1,854,828	-	67,764,618	67,764,618
2165									
2166	399L	WIDCO Capital Lease							
2167		P SE			-	-	-	-	-
2168					-	-	-	-	-
2169					-	-	-	-	-
2170		Remove Capital Leases			-	-	-	-	-
2171					-	-	-	-	-
2172					-	-	-	-	-
2173	1011390	General Capital Leases							
2174		G-SITLS			4,661,541	4,661,541	-	-	-
2175		P CAGW			3,255,146	2,552,776	702,369	-	702,369
2176		P CAGE			7,844,631	7,844,631	-	-	-
2177		PTD SO			2,156,217	2,011,712	144,505	-	144,505
2178				B9	17,917,534	17,070,661	846,874	-	846,874
2179									
2180		Remove Capital Leases			(17,917,534)	(17,070,661)	(846,874)	-	(846,874)
2181				B9	-	-	-	-	-
2182									
2183	1011392	General Vehicles Capital Leases							
2184		LABOF SO			-	-	-	-	-
2185				B9	-	-	-	-	-

JUNE 2019 West Control Area AVERAGE-OF-MONTHLY-AVERAGES						UNADJUSTED RESULTS			WASHINGTON	
FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
ACCT	DESCRIP	FUNC	FACTOR							
2186										
2187										
2188				B9						
2189										
2190	GP		Unclassified Gen Plant - Acct 300							
2191			G-SITL S							
2192		PTD SO		26,642,708	24,857,177	1,785,531	857,422	2,642,953		
2193		CUST CN								
2194		G-SG SG		(6,846)	(6,311)	(535)	535			
2195		G-SG CAGE		6,846	6,846					
2196		G-DGL CAGW								
2197				26,642,708	24,857,712	1,784,996	857,957	2,642,953		
2198										
2199	399G		Unclassified Gen Plant - Acct 300							
2200			G-SITL S							
2201		PTD SO								
2202		G-SG SG								
2203		G-DGF DGP								
2204		G-DGL DGU								
2205										
2206										
2207			TOTAL GENERAL PLANT	B8	1,265,545,780	1,175,554,223	89,991,557	68,095,847	158,087,404	
2208										
2209			Summary of General Plant by Factor							
2210		S		643,110,059	594,836,756	48,273,303	30,191	48,303,495		
2211		JBG		21,953,529	17,216,573	4,736,955	61,134	4,798,089		
2212		JBE					67,764,618	67,764,618		
2213		SG		131,838	121,540	10,298	535	10,833		
2214		SO		310,528,128	289,717,272	20,810,856	147,035	20,957,892		
2215		SE								
2216		CN		17,825,885	16,589,466	1,236,419	(35,927)	1,200,493		
2217		DEU								
2218		CAGW		73,089,204	57,318,605	15,770,598	128,260	15,898,858		
2219		CAGE		211,280,971	211,280,971					
2220		CAEW								
2221		CAEE		5,543,701	5,543,701					
2222		SSGCT								
2223		SSGCH								
2224		Less Capital Leases		(17,917,534)	(17,070,661)	(846,874)		(846,874)		
2225		Total General Plant by Factor		1,265,545,780	1,175,554,223	89,991,557	68,095,847	158,087,404		
2226	301		Organization							
2227		I-SITU: S								
2228		PTD SO								
2229		I-SG CAGW								
2230		I-SG CAGE								
2231		I-SG SG								
2232										
2233	302		Franchise & Consent							
2234		I-SITU: S		(31,081,215)	(31,081,215)					
2235		I-SG SG								
2236		I-SG CAGW								
2237		I-SG CAGE								
2238		I-SG CAGW		181,298,688	142,179,520	39,119,167	(32,660)	39,086,508		
2239		I-SG CAGE		14,386,245	14,386,245					
2240		I-DGP DGP								
2241		I-DGU DGU								
2242				164,603,717	125,484,550	39,119,167	(32,660)	39,086,508		
2243										
2244	303		Miscellaneous Intangible Plant							
2245		I-SITU: S		21,215,139	19,178,776	2,036,363		2,036,363		
2246		I-SG SG		1,600,187	1,475,195	124,992		124,992		
2247		PTD SO		383,478,029	357,778,244	25,699,785	150,750	25,850,536		
2248		P SE								
2249		CUST CN		170,442,379	158,620,345	11,822,034	392,909	12,214,943		
2250		I-SG CAGW		76,950,152	60,346,470	16,603,683	(2,418)	16,601,265		
2251		I-SG CAGE		86,355,414	86,355,414					
2252		P JBG		2,130,388	1,670,710	459,678	312	459,990		
2253		P CAEW								
2254		P CAEE		6,716	6,716					
2255		I-SG CAGE								
2256		I-SG CAGE								
2257				742,178,404	685,431,869	56,746,535	541,554	57,288,089		
2258	303		Less Non-Utility Plant							
2259		I-SITU: S								
2260				742,178,404	685,431,869	56,746,535	541,554	57,288,089		

**JUNE 2019 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES**

ACCT	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2338	115	Accum	Provision for Asset Acquisition Adjustments						
2339		P	S		(1,143,453)	(1,143,453)	-	-	-
2340		P	SG		-	-	-	-	-
2341		P	CAGW		-	-	-	-	-
2342		P	CAGE		(125,934,375)	(125,934,375)	-	-	-
2343		P	DGP		-	-	-	-	-
2344		Total Accum Provision for Asset Acq. Adj.		B15	(127,077,828)	(127,077,828)	-	-	-
2345									
2346	128	Pensions							
2347		P	SO		-	-	-	-	-
2348		Total Pensions			-	-	-	-	-
2349									
2350	124	Weatherization							
2351		DMSC	S		817,715	812,286	5,428	-	5,428
2352		DMSC	SO		(5,008)	(4,672)	(336)	-	(336)
2353				B16	812,707	807,614	5,093	-	5,093
2354									
2355	182W	Weatherization							
2356		DMSC	S		(9,016,367)	(9,016,367)	-	-	-
2357		DMSC	SG		-	-	-	-	-
2358		DMSC	CAGE		-	-	-	-	-
2359		DMSC	SO		-	-	-	-	-
2360				B16	(9,016,367)	(9,016,367)	-	-	-
2361									
2362	186W	Weatherization							
2363		DMSC	S		-	-	-	-	-
2364		DMSC	CN		-	-	-	-	-
2365		DMSC	CNP		-	-	-	-	-
2366		DMSC	SG		-	-	-	-	-
2367		DMSC	SO		-	-	-	-	-
2368				B16	-	-	-	-	-
2369									
2370		Total Weatherization			(8,203,661)	(8,208,753)	5,093	-	5,093
2371									
2372	151	Fuel Stock							
2373		P	DEU		-	-	-	-	-
2374		P	SE		-	-	-	-	-
2375		P	CAEW		1,733,255	1,341,686	391,570	(391,570)	0
2376		P	CAEE		157,089,241	157,089,241	-	-	-
2377		P	JBE		23,591,301	18,261,654	5,329,646	(5,329,646)	-
2378		P	CAEE		-	-	-	-	-
2379		P	CAEE		-	-	-	-	-
2380		Total Fuel Stock		B13	182,413,797	176,692,581	5,721,216	(5,721,216)	0
2381									
2382	152	Fuel Stock - Undistributed							
2383		P	SE		-	-	-	-	-
2384		P	CAEW		-	-	-	-	-
2385		P	CAEE		-	-	-	-	-
2386					-	-	-	-	-
2387					-	-	-	-	-
2388	25316	DG&T Working Capital Deposit							
2389		P	SE		-	-	-	-	-
2390		P	CAEW		-	-	-	-	-
2391		P	CAEE		(2,601,958)	(2,601,958)	-	-	-
2392				B13	(2,601,958)	(2,601,958)	-	-	-
2393									
2394	25317	DG&T Working Capital Deposit							
2395		P	SE		-	-	-	-	-
2396		P	CAEW		-	-	-	-	-
2397		P	CAEE		(2,607,613)	(2,607,613)	-	-	-
2398				B13	(2,607,613)	(2,607,613)	-	-	-
2399									
2400	25319	Provo Working Capital Deposit							
2401		P	SE		-	-	-	-	-
2402		P	CAEW		-	-	-	-	-
2403		P	CAEE		-	-	-	-	-
2404					-	-	-	-	-
2405					-	-	-	-	-
2406		Total Fuel Stock		B13	177,204,226	171,483,010	5,721,216	(5,721,216)	0

**JUNE 2019 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES**

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2628	283	Accumulated Deferred Income Taxes								
2629		GP	S		(32,520,048)	(32,988,134)	468,086	(468,086)	0	
2630		P	SG		(4,780)	(4,407)	(373)	373	(0)	
2631		P	SE		-	-	-	-	-	
2632		LABOF	SO		(21,711,223)	(20,256,188)	(1,455,035)	1,455,035	0	
2633		GP	GPS		(3,444,682)	(3,213,827)	(230,854)	230,854	0	
2634		PTD	SNP		(1,119,888)	(1,051,693)	(68,195)	68,195	(0)	
2635		P	TROJD		-	-	-	-	-	
2636		PTD	SGCT		-	-	-	-	-	
2637		P	CAGW		(742,255)	(582,097)	(160,158)	160,158	0	
2638		P	CAGE		(1,017,254)	(1,017,254)	-	-	-	
2639		P	CAEW		-	-	-	-	-	
2640		P	CAEE		(44,111,274)	(44,111,274)	-	-	-	
2641		P	JBE		(22,439)	(17,370)	(5,069)	5,069	0	
2642		P	SGCT		-	-	-	-	-	
2643										
2644				B19	(104,693,842)	(103,242,244)	(1,451,598)	1,451,598	0	
2645										
2646		TOTAL ACCUM DEF INCOME TAX			B19	(4,380,768,520)	(4,108,067,559)	(272,700,961)	4,020,802	(268,680,158)
2647	255	Accumulated Investment Tax Credit								
2648		PTD	S		-	-	-	-	-	
2649		PTD	ITC84		-	-	-	-	-	
2650		PTD	ITC85		-	-	-	-	-	
2651		PTD	ITC86		-	-	-	-	-	
2652		PTD	ITC88		-	-	-	-	-	
2653		PTD	ITC89		-	-	-	-	-	
2654		PTD	ITC90		(56,922)	(54,695)	(2,227)	-	(2,227)	
2655		PTD	SG		(222,376)	(205,006)	(17,370)	-	(17,370)	
2656		Total Accumulated ITC			B19	(279,298)	(259,700)	(19,597)	-	(19,597)
2657										
2658		TOTAL RATE BASE DEDUCTIONS				(4,972,917,800)	(4,663,770,171)	(309,147,629)	(251,520)	(309,399,150)
2659										
2660										
2661										
2662	108SP	Steam Prod Plant Accumulated Depr								
2663		P	S		11,296,935	11,296,935	-	-	-	
2664		P	DGP		-	-	-	-	-	
2665		P	DGU		-	-	-	-	-	
2666		P	SG		-	-	-	-	-	
2667		P	CAGW		(127,154,503)	(99,718,131)	(27,436,372)	20,436,116	(7,000,256)	
2668		P	CAGE		(2,470,411,980)	(2,470,411,980)	-	-	-	
2669		P	JBG		(586,871,177)	(460,240,852)	(126,630,325)	2,299,848	(124,330,477)	
2670		P	CAGE		-	-	-	-	-	
2671				B17	(3,173,140,725)	(3,019,074,028)	(154,066,697)	22,735,963	(131,330,734)	
2672										
2673	108NP	Nuclear Prod Plant Accumulated Depr								
2674		P	DGP		-	-	-	-	-	
2675		P	DGU		-	-	-	-	-	
2676		P	SG		-	-	-	-	-	
2677					-	-	-	-	-	
2678										
2679										
2680	108HP	Hydraulic Prod Plant Accum Depr								
2681		P	S		3,073,536	3,073,536	-	-	-	
2682		P	DGP		-	-	-	-	-	
2683		P	DGU		-	-	-	-	-	
2684		P	CAGW		(346,418,424)	(271,671,053)	(74,747,371)	(3,282,623)	(78,029,994)	
2685		P	CAGE		(84,244,032)	(84,244,032)	-	-	-	
2686		P	CAGW		-	-	-	-	-	
2687		P	CAGE		-	-	-	-	-	
2688				B17	(427,588,919)	(352,841,548)	(74,747,371)	(3,282,623)	(78,029,994)	
2689										
2690	108OP	Other Production Plant - Accum Depr								
2691		P	S		-	-	-	-	-	
2692		P	DGU		-	-	-	-	-	
2693		P	DGP		-	-	-	-	-	
2694		P	SG		-	-	-	-	-	
2695		P	CAGW		(475,615,060)	(372,990,682)	(102,624,378)	101,955,854	(668,524)	
2696		P	CAGE		(669,765,790)	(669,765,790)	-	-	-	
2697		P	CAGE		-	-	-	-	-	
2698				B17	(1,145,380,850)	(1,042,756,472)	(102,624,378)	101,955,854	(668,524)	
2699										
2700	108EP	Experimental Plant - Accum Depr								
2701		P	DGP		-	-	-	-	-	
2702		P	SG		-	-	-	-	-	
2703					-	-	-	-	-	

JUNE 2019 West Control Area AVERAGE-OF-MONTHLY-AVERAGES						UNADJUSTED RESULTS			WASHINGTON	
FERC	BUS	WCA				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR	Ref						
2704										
2705	TOTAL PRODUCTION PLANT DEPR					(4,746,110,495)	(4,414,672,048)	(331,438,447)	121,409,195	(210,029,251)
2706										
2707	Summary of Prod Plant Depreciation by Factor									
2708	S					14,370,471	14,370,471	-	-	-
2709	DGP					-	-	-	-	-
2710	DGU					-	-	-	-	-
2711	SG					-	-	-	-	-
2712	CAGW					(949,187,986)	(744,379,865)	(204,808,121)	119,109,348	(85,698,774)
2713	CAGE					(3,224,421,802)	(3,224,421,802)	-	-	-
2714	JBG					(586,871,177)	(460,240,852)	(126,630,325)	2,299,848	(124,330,477)
2715	SSGCT					-	-	-	-	-
2716	Total of Prod Plant Depreciation by Factor					(4,746,110,495)	(4,414,672,048)	(331,438,447)	121,409,195	(210,029,251)
2717										
2718										
2719	108TP	Transmission Plant Accumulated Depr								
2720		T DGP				-	-	-	-	-
2721		T DGU				-	-	-	-	-
2722		T CAGW				(532,522,773)	(417,619,308)	(114,903,465)	(6,835,577)	(121,739,042)
2723		T CAGE				(1,176,481,288)	(1,176,481,288)	-	-	-
2724		T JBG				(42,748,325)	(33,524,436)	(9,223,888)	(1,746,934)	(10,970,823)
2725		T SG				8,533,992	7,867,393	666,599	(82)	666,517
2726	TOTAL TRANS PLANT ACCUM DEPR				B17	(1,743,218,394)	(1,619,757,639)	(123,460,755)	(8,582,593)	(132,043,347)
2727	108360	Land and Land Rights								
2728		DPW S				(10,115,100)	(9,926,275)	(188,825)	(4,146)	(192,972)
2729					B17	(10,115,100)	(9,926,275)	(188,825)	(4,146)	(192,972)
2730										
2731	108361	Structures and Improvements								
2732		DPW S				(27,437,881)	(26,266,839)	(1,171,041)	(46,301)	(1,217,342)
2733					B17	(27,437,881)	(26,266,839)	(1,171,041)	(46,301)	(1,217,342)
2734										
2735	108362	Station Equipment								
2736		DPW S				(287,817,174)	(265,212,993)	(22,604,181)	(539,963)	(23,144,145)
2737					B17	(287,817,174)	(265,212,993)	(22,604,181)	(539,963)	(23,144,145)
2738										
2739	108363	Storage Battery Equipment								
2740		DPW S				-	-	-	-	-
2741					B17	-	-	-	-	-
2742										
2743	108364	Poles, Towers & Fixtures								
2744		DPW S				(652,635,646)	(582,545,296)	(70,090,350)	(1,411,144)	(71,501,494)
2745					B17	(652,635,646)	(582,545,296)	(70,090,350)	(1,411,144)	(71,501,494)
2746										
2747	108365	Overhead Conductors								
2748		DPW S				(332,533,819)	(298,554,526)	(33,979,293)	(542,476)	(34,521,769)
2749					B17	(332,533,819)	(298,554,526)	(33,979,293)	(542,476)	(34,521,769)
2750										
2751	108366	Underground Conduit								
2752		DPW S				(168,730,062)	(157,627,095)	(11,102,967)	(250,073)	(11,353,041)
2753					B17	(168,730,062)	(157,627,095)	(11,102,967)	(250,073)	(11,353,041)
2754										
2755	108367	Underground Conductors								
2756		DPW S				(397,948,954)	(384,515,102)	(13,433,851)	(366,921)	(13,800,772)
2757					B17	(397,948,954)	(384,515,102)	(13,433,851)	(366,921)	(13,800,772)
2758										
2759	108368	Line Transformers								
2760		DPW S				(538,609,060)	(478,284,364)	(60,324,696)	(1,011,760)	(61,336,457)
2761					B17	(538,609,060)	(478,284,364)	(60,324,696)	(1,011,760)	(61,336,457)
2762										
2763	108369	Services								
2764		DPW S				(319,346,056)	(290,597,972)	(28,748,084)	(777,701)	(29,525,784)
2765					B17	(319,346,056)	(290,597,972)	(28,748,084)	(777,701)	(29,525,784)
2766										
2767	108370	Meters								
2768		DPW S				(84,903,372)	(79,712,213)	(5,191,159)	(266,060)	(5,457,220)
2769					B17	(84,903,372)	(79,712,213)	(5,191,159)	(266,060)	(5,457,220)
2770										
2771										
2772										
2773	108371	Installations on Customers' Premises								
2774		DPW S				(7,269,901)	(6,906,324)	(363,577)	2,723	(360,854)
2775					B17	(7,269,901)	(6,906,324)	(363,577)	2,723	(360,854)
2776										
2777	108372	Leased Property								
2778		DPW S				-	-	-	-	-
2779					B17	-	-	-	-	-

JUNE 2019 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2925	111390	Accum Amtr - Capital Lease								
2926		G-SITL S				-	-	-	-	-
2927		G-SITL SG				-	-	-	-	-
2928		P CAGE				-	-	-	-	-
2929		PTD CAGW				-	-	-	-	-
2930		PTD SO				-	-	-	-	-
2931						-	-	-	-	-
2932						-	-	-	-	-
2933		Remove Capital Lease Amtr				-	-	-	-	-
2934						-	-	-	-	-
2935		TOTAL ACCUM PROV FOR AMORTIZ			B18	(600,446,648)	(538,892,854)	(61,553,794)	(2,423,618)	(63,977,412)
2936										
2937										
2938										
2939										
2940		Summary of Amortization by Factor								
2941		S				15,557,868	17,211,021	(1,653,153)	(42,412)	(1,695,565)
2942		DGP				-	-	-	-	-
2943		DGU				-	-	-	-	-
2944		SE				-	-	-	-	-
2945		SO				(290,856,691)	(271,364,168)	(19,492,523)	(231,453)	(19,723,977)
2946		CN				(131,913,030)	(122,763,425)	(9,149,605)	(357,717)	(9,507,321)
2947		SSGCT				-	-	-	-	-
2948		JBG				(1,203,083)	(943,492)	(259,592)	(24,204)	(283,796)
2949		CAGW				(136,634,298)	(107,152,453)	(29,481,846)	(1,569,035)	(31,050,881)
2950		CAGE				(35,968,923)	(35,968,923)	-	-	-
2951		CAEW				-	-	-	-	-
2952		CAEE				(6,449)	(6,449)	-	-	-
2953		SG				(19,422,042)	(17,904,966)	(1,517,076)	(198,798)	(1,715,874)
2954		Less Capital Lease				-	-	-	-	-
2955		Total Provision For Amortization by Factor			B18	(600,446,648)	(538,892,854)	(61,553,794)	(2,423,618)	(63,977,412)

3. REVENUE ADJUSTMENTS

	3.1	3.2	3.3	0	0	0
	Temperature	Revenue	Wheeling Revenue			
Total Normalized	Normalization	Normalizing		0	0	0
1 Operating Revenues:						
2 General Business Revenues	22,857,402	(6,463,995)	29,321,397	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(21,514)	-	(21,514)	-	-	-
6 Total Operating Revenues	22,835,887	(6,463,995)	29,321,397	(21,514)	-	-
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	4,795,536	(1,357,439)	6,157,493	(4,518)	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	4,795,536	(1,357,439)	6,157,493	(4,518)	-	-
29						
30 Operating Rev For Return:	18,040,351	(5,106,556)	23,163,903	(16,996)	-	-
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	4.718%	-1.336%	6.058%	-0.004%	0.000%	0.000%
61 Estimated Price Change	(23,953,198)	6,780,264	(30,756,029)	22,567	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	22,835,887	(6,463,995)	29,321,397	(21,514)	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	22,835,887	(6,463,995)	29,321,397	(21,514)	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	22,835,887	(6,463,995)	29,321,397	(21,514)	-	-
77						
78 Federal Income Taxes	4,795,536	(1,357,439)	6,157,493	(4,518)	-	-

	3.1	3.2	3.3	0	0	0
	Temperature	Revenue	Wheeling Revenue			
Total Normalized	Normalization	Normalizing		0	0	0
1 Operating Revenues:						
2 General Business Revenues	22,857,402	(6,463,995)	29,321,397	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(105,882)	-	-	(105,882)	-	-
6 Total Operating Revenues	22,751,520	(6,463,995)	29,321,397	(105,882)	-	-
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	4,777,819	(1,357,439)	6,157,493	(22,235)	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	4,777,819	(1,357,439)	6,157,493	(22,235)	-	-
29						
30 Operating Rev For Return:	17,973,701	(5,106,556)	23,163,903	(83,647)	-	-
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	4.701%	-1.336%	6.058%	-0.022%	0.000%	0.000%
61 Estimated Price Change	(23,864,702)	6,780,264	(30,756,029)	111,063	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	22,751,520	(6,463,995)	29,321,397	(105,882)	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	22,751,520	(6,463,995)	29,321,397	(105,882)	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	22,751,520	(6,463,995)	29,321,397	(105,882)	-	-
77						
78 Federal Income Taxes	4,777,819	(1,357,439)	6,157,493	(22,235)	-	-

	3.1	3.2	3.3	0	0	0
	Temperature	Revenue	Wheeling Revenue			
Total Normalized	Normalization	Normalizing		0	0	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	84,368	-	84,368	-	-	-
6 Total Operating Revenues	84,368	-	84,368	-	-	-
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	17,717	-	17,717	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	17,717	-	17,717	-	-	-
29						
30 Operating Rev For Return:	66,651	-	66,651	-	-	-
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	0.018%	0.000%	0.000%	0.018%	0.000%	0.000%
61 Estimated Price Change	(88,496)	-	-	(88,496)	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	84,368	-	84,368	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	84,368	-	84,368	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	84,368	-	84,368	-	-	-
77						
78 Federal Income Taxes	17,717	-	17,717	-	-	-

	<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	(5,364,940)	WA	Situs	(5,364,940)	3.1.1
Commercial	442	RES	(928,264)	WA	Situs	(928,264)	3.1.1
Industrial ¹	442	RES	(170,791)	WA	Situs	(170,791)	3.1.1
Public Street & Highway	444	RES	-	WA	Situs	-	3.1.1
			<u>(6,463,995)</u>			<u>(6,463,995)</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 2019
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	Total Annualized Adjustments	Annualizing Adjusted Revenue	Pro Forma Price Change	Total Pro Forma Adjustments	Total Washington Revenue
Residential	\$137,110,175	\$7,854,475	\$144,964,649	\$11,458,415	(\$5,364,940)	\$6,093,475	\$151,058,124	\$0	\$0	\$151,058,124	\$0	\$0	\$151,058,124
Commercial	\$124,009,834	(\$3,156,766)	\$120,853,068	\$11,372,330	(\$928,264)	\$10,444,066	\$131,297,134	\$0	\$0	\$131,297,134	\$0	\$0	\$131,297,134
Industrial	\$46,327,303	(\$1,369,113)	\$44,958,190	\$5,405,307	\$0	\$5,405,307	\$50,363,496	\$0	\$0	\$50,363,496	\$0	\$0	\$50,363,496
Irrigation	\$14,276,013	\$254,605	\$14,530,618	\$1,015,991	(\$170,791)	\$845,200	\$15,375,818	\$0	\$0	\$15,375,818	\$0	\$0	\$15,375,818
Public St & Hwy	\$1,265,386	(\$22,709)	\$1,242,677	\$69,354	\$0	\$69,354	\$1,312,031	\$0	\$0	\$1,312,031	\$0	\$0	\$1,312,031
Total Washington	\$322,988,711	\$3,560,491	\$326,549,202	\$29,321,397	(\$6,463,995)	\$22,857,402	\$349,406,604	\$0	\$0	\$349,406,604	\$0	\$0	\$349,406,604
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	H	G + I	Table 3	K	J + L

¹ Amounts included in 305 Report and not unadjusted results relate to Blue Sky revenues \$169,669, BPA Residential Exchange Credits (\$13,999,321), and DSM revenues \$10,269,257.

² Adjustments back out Schedule 191 (System Benefits Charge) (\$12,165,430), PCAM Sch 97 \$11,400,267, Decoupling Sch 93 \$2,911,215, FTAA Sch 197 \$3,728,230, Out of Period -\$88,772, Tolerance -\$63,863, Alternative Revenue \$1,463,027, Deferred NPC -\$129,220, Revenue Accounting Adj \$22,388,035, Irrigation Demand -\$122,000 and Merger Credit \$4.

PacifiCorp
Results of Operations - June 2019
Summary of kWh Adjustments

KWhs			
	A	B	C
	Total kWhs	Total Adjustments ¹ kWhs	Total Adjusted KWhs
Residential	1,608,219,052	(60,426,969)	1,547,792,083
Commercial	1,573,280,974	(13,671,621)	1,559,609,353
Industrial	749,630,726	136,255	749,766,981
Irrigation	167,243,151	(2,447,353)	164,795,798
Public St & Hwy	9,126,707	42,704	9,169,411
Total Washington	4,107,500,610	(76,366,984)	4,031,133,626
Source / Formula	305 Report	Table 2	A + B

¹ Temperature normalization -77,101,943 kWh, and Out of Period 718,779 and tolerance adjustment 16,180.

PacifiCorp
 Results of Operations - June 2019
 Summary of Revenue Adjustments

	Average Customers	Adjustment	Average Customers Actual	Booked kWhs	Unbilled Adjustment	Normalization Adjustments	Restating Temperature Adjustments ² kWhs	Total Adjustments kWhs	Adjusted kWhs	Booked Revenues \$	Restating Adjustments ² \$	Annualized Adjustments \$	Total Adjustments	Adjusted Revenue
Residential														
02RES00016	101,754	-261	101,493	1,510,928,203	-19,398,897	-44,432	-56,391,636	-75,834,965	1,435,093,238	\$127,643,581	\$11,818,689	\$0	\$11,818,689	\$139,462,271
02RES00017	5,103	-41	5,061	79,640,499	-1,022,509	-8,286	-3,544,776	-4,573,572	75,066,927	\$6,710,939	\$597,769	\$0	\$597,769	\$7,308,708
02RES00018	79	0	79	2,117,570	-27,188	-3,399	-80,541	-111,128	2,006,442	\$199,014	\$15,062	\$0	\$15,062	\$214,077
02RES0018X	13	0	13	321,154	-4,123	0	0	-4,123	317,031	\$29,743	\$3,377	\$0	\$3,377	\$33,120
02NETMT135	1,089	55	1,144	12,389,265	-159,067	4,375	0	-154,692	12,234,573	\$1,117,751	\$149,039	\$0	\$149,039	\$1,266,790
02RGSB024	3,460	7	3,466	21,191,503	-272,079	-155,017	-209,419	-636,515	20,554,988	\$2,335,929	\$167,368	\$0	\$167,368	\$2,503,297
02RGSB036	0	0	0	1,681,480	0	0	0	0	1,681,480	\$119,191	\$0	\$0	\$0	\$119,191
Subtotal	111,497	-241	111,256	1,628,169,674	-20,883,862	-204,759	-60,226,373	-81,314,994	1,546,854,680	\$138,156,148	\$12,751,305	\$0	\$12,751,305	\$150,907,453
02OALTO15R	1,033	3	1,036	945,378	-12,138	4,163	0	-7,975	937,403	\$140,239	\$8,613	\$0	\$8,613	\$148,851
Subtotal	1,033	3	1,036	945,378	-12,138	4,163	0	-7,975	937,403	\$140,239	\$8,613	\$0	\$8,613	\$148,851
AGA	0	0	0	0	0	0	0	0	0	\$1,820	\$0	\$0	\$0	\$1,820
Chehalis Deferral	0	0	0	0	0	0	0	0	0	\$62,654	-\$62,654	\$0	-\$62,654	\$0
Rev Adjustment	0	0	0	0	0	0	0	0	0	-\$8,932,141	\$8,932,141	\$0	\$8,932,141	\$0
Acquisition Commitment	0	0	0	0	0	0	0	0	0	\$1,597,390	-\$1,597,390	\$0	-\$1,597,390	\$0
Centralia Refund	0	0	0	0	0	0	0	0	0	\$101,816	-\$101,816	\$0	-\$101,816	\$0
Merger Credit	0	0	0	0	0	0	0	0	0	-\$4	\$4	\$0	\$4	\$0
DSM	0	0	0	0	0	0	0	0	0	\$4,584,004	-\$4,584,004	\$0	-\$4,584,004	\$0
Blue Sky	0	0	0	0	0	0	0	0	0	\$153,647	-\$153,647	\$0	-\$153,647	\$0
BPA Balance Acct.	0	0	0	0	0	0	0	0	0	\$654,602	-\$654,602	\$0	-\$654,602	\$0
Unbilled Sales	0	0	0	20,896,000	20,896,000	0	0	20,896,000	0	\$590,000	-\$590,000	\$0	-\$590,000	\$0
Total	112,531	-239	112,292	1,608,219,052	0	-200,596	-60,226,373	-60,426,969	1,547,792,083	\$137,110,175	\$13,947,950	\$0	\$13,947,950	\$151,058,124
Commercial														
02GNSV0024	15,947	-40	15,907	516,083,774	4,703,700	728,592	-5,144,881	287,411	516,371,185	\$47,177,393	\$1,028,070	\$0	\$1,028,070	\$48,205,463
02GNSV024F	110	0	110	1,223,885	11,155	2,234	0	13,389	1,237,274	\$168,998	\$3,846	\$0	\$3,846	\$172,844
02GNSV24FP	74	-3	71	130,258	1,187	-387	0	800	131,058	\$68,383	\$1,991	\$0	\$1,991	\$70,374
Subtotal	16,131	-43	16,088	517,437,917	4,716,042	730,439	-5,144,881	301,601	517,739,518	\$47,414,774	\$1,033,907	\$0	\$1,033,907	\$48,448,681
02LGSV0036	976	-2	974	845,092,131	7,716,768	-32,214	-7,672,617	11,937	845,104,068	\$65,916,320	\$1,702,637	\$0	\$1,702,637	\$67,618,957
Subtotal	976	-2	974	845,092,131	7,716,768	-32,214	-7,672,617	11,937	845,104,068	\$65,916,320	\$1,702,637	\$0	\$1,702,637	\$67,618,957
02LGSV048T	36	0	36	194,294,801	1,770,845	126,900	-1,686,957	210,788	194,505,589	\$14,223,219	\$202,434	\$0	\$202,434	\$14,425,653
Subtotal	36	0	36	194,294,801	1,770,845	126,900	-1,686,957	210,788	194,505,589	\$14,223,219	\$202,434	\$0	\$202,434	\$14,425,653
02OALTO15N	1,235	2	1,237	1,950,213	17,775	6,909	0	24,683	1,974,896	\$286,986	\$8,996	\$0	\$8,996	\$295,982
02RCFL0054	27	0	27	281,912	2,569	800	0	3,369	285,281	\$26,058	\$371	\$0	\$371	\$26,429
Subtotal	1,262	2	1,264	2,232,125	20,344	7,709	0	28,053	2,260,178	\$313,043	\$9,367	\$0	\$9,367	\$322,410
AGA	0	0	0	0	0	0	0	0	0	\$481,433	\$0	\$0	\$0	\$481,433
Deferred NPC	0	0	0	0	0	0	0	0	0	\$60,445	-\$60,445	\$0	-\$60,445	\$0
Rev Adjustment	0	0	0	0	0	0	0	0	0	-\$9,069,191	\$9,069,191	\$0	\$9,069,191	\$0
Acquisition Commitment	0	0	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
DSM	0	0	0	0	0	0	0	0	0	\$3,814,919	-\$3,814,919	\$0	-\$3,814,919	\$0
Blue Sky	0	0	0	0	0	0	0	0	0	\$15,727	-\$15,727	\$0	-\$15,727	\$0
BPA Balance Acct	0	0	0	0	0	0	0	0	0	\$19,092	-\$19,092	\$0	-\$19,092	\$0
Alt Revenue Program	0	0	0	0	0	0	0	0	0	-\$967,039	\$967,039	\$0	\$967,039	\$0
Tax	0	0	0	0	0	0	0	0	0	\$93,091	-\$93,091	\$0	-\$93,091	\$0
Unbilled Sales	0	0	0	14,224,000	-14,224,000	0	0	-14,224,000	0	\$1,694,000	-\$1,694,000	\$0	-\$1,694,000	\$0
Total	18,405	-43	18,362	1,573,280,974	0	832,834	-14,504,455	-13,671,621	1,559,609,353	\$124,009,834	\$7,287,300	\$0	\$7,287,300	\$131,297,134
Industrial														
02GNSV0024	373	-3	369	16,054,268	300,687	51,256	0	351,943	16,406,211	\$1,500,754	\$38,012	\$0	\$38,012	\$1,538,766
02GNSV024F	4	0	4	33,312	624	0	0	624	33,936	\$8,734	\$98	\$0	\$98	\$8,832
02GNSV24FP	1	0	1	4,397	82	0	0	82	4,479	\$1,449	\$38	\$0	\$38	\$1,488
Subtotal	378	-3	374	16,091,977	301,393	51,256	0	352,649	16,444,626	\$1,510,938	\$38,148	\$0	\$38,148	\$1,549,086
02LGSV0036	103	-1	102	101,387,310	1,898,923	769,480	0	2,668,403	104,055,713	\$8,286,103	\$223,379	\$0	\$223,379	\$8,509,482
Subtotal	103	-1	102	101,387,310	1,898,923	769,480	0	2,668,403	104,055,713	\$8,286,103	\$223,379	\$0	\$223,379	\$8,509,482
02PRSV47TM	1	0	1	2,624,625	49,158	5,375	0	54,533	2,679,158	\$380,222	\$4,780	\$0	\$4,780	\$385,002
02LGSV048M	28	0	28	202,575,950	3,794,125	-690,100	0	3,104,025	205,679,975	\$14,588,580	\$151,284	\$0	\$151,284	\$14,739,863
02LGSV048T	1	0	1	413,046,000	7,736,101	0	0	7,736,101	420,782,101	\$24,703,959	\$425,448	\$0	\$425,448	\$25,129,407
Subtotal	30	0	30	618,246,575	11,579,383	-684,725	0	10,894,658	629,141,233	\$39,672,760	\$581,512	\$0	\$581,512	\$40,254,272
02OALTO15N	51	0	51	122,864	2,301	244	0	2,545	125,409	\$16,788	\$378	\$0	\$378	\$17,166
Subtotal	51	0	51	122,864	2,301	244	0	2,545	125,409	\$16,788	\$378	\$0	\$378	\$17,166
AGA	0	0	0	0	0	0	0	0	0	\$33,490	\$0	\$0	\$0	\$33,490
Deferred NPC	0	0	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Rev Adjustment	0	0	0	0	0	0	0	0	0	-\$3,494,193	\$3,494,193	\$0	\$3,494,193	\$0
DSM	0	0	0	0	0	0	0	0	0	\$1,387,645	-\$1,387,645	\$0	-\$1,387,645	\$0
Blue Sky	0	0	0	0	0	0	0	0	0	\$21	-\$21	\$0	-\$21	\$0
BPA Balancing Acct	0	0	0	0	0	0	0	0	0	-\$176	\$176	\$0	\$176	\$0
Alt Revenue Program	0	0	0	0	0	0	0	0	0	-\$1,435,849	\$1,435,849	\$0	\$1,435,849	\$0
Tax	0	0	0	0	0	0	0	0	0	\$48,775	-\$48,775	\$0	-\$48,775	\$0
Unbilled Sales	0	0	0	13,782,000	-13,782,000	0	0	-13,782,000	0	\$301,000	-\$301,000	\$0	-\$301,000	\$0
Total	562	-4	558	749,630,726	0	136,255	0	136,255	749,766,981	\$46,327,303	\$4,036,194	\$0	\$4,036,194	\$50,363,496

PacifiCorp
 Results of Operations - June 2019
 Summary of Revenue Adjustments

	Average Customers	Adjustment	Average Customers Actual	Booked kWhs	Unbilled Adjustment	Normalization Adjustments	Restating Temperature Adjustments ¹ kWhs	Total Adjustments kWhs	Adjusted kWhs	Booked Revenues \$	Restating Adjustments ² \$	Annualized Adjustments \$	Total Adjustments	Adjusted Revenue
Irrigation														
02APSV0040	2,873	67	2,940	99,183,957	5,472,390	-1,117,006	-2,371,115	1,984,269	101,168,226	\$8,446,190	\$878,164	\$0	\$878,164	\$9,324,354
02APSV040X	<u>2,290</u>	<u>-95</u>	<u>2,196</u>	<u>59,314,194</u>	<u>3,272,610</u>	<u>1,040,768</u>	<u>0</u>	<u>4,313,378</u>	<u>63,627,572</u>	<u>\$5,499,999</u>	<u>\$340,496</u>	<u>\$0</u>	<u>\$340,496</u>	<u>\$5,840,495</u>
Subtotal	5,164	-28	5,136	158,498,151	8,745,000	-76,238	-2,371,115	6,297,647	164,795,798	\$13,946,189	\$1,218,660	\$0	\$1,218,660	\$15,164,849
AGA	0			0			0	0	0	\$210,969	\$0	\$0	\$0	\$210,969
Irrigation Demand Charge	0			0			0	0	0	\$122,000	-\$122,000	\$0	-\$122,000	\$0
Chehalis Deferral	0			0			0	0	0	\$6,121	-\$6,121	\$0	-\$6,121	\$0
Rev Adjustment	0			0			0	0	0	-\$1,087,001	\$1,087,001	\$0	\$1,087,001	\$0
Centralia Refund	0			0			0	0	0	\$459,274	-\$459,274	\$0	-\$459,274	\$0
Merger Credit	0			0			0	0	0	\$274	-\$274	\$0	-\$274	\$0
BPA Balancing Acct	0			0			0	0	0	-\$18,800	\$18,800	\$0	\$18,800	\$0
Tax	0			0			0	0	0	\$8,521	-\$8,521	\$0	-\$8,521	\$0
Alt Rate Program	0			0			0	0	0	-\$657,529	\$657,529	\$0	\$657,529	\$0
BPA Adjustment Fee	0			0			0	0	0	\$112,996	-\$112,996	\$0	-\$112,996	\$0
Unbilled Sales	0			8,745,000	-8,745,000		0	-8,745,000	0	\$1,173,000	-\$1,173,000	\$0	-\$1,173,000	\$0
Total	5,164	-28	5,136	167,243,151	0	-76,238	-2,371,115	-2,447,353	164,795,798	\$14,276,013	\$1,099,805	\$0	\$1,099,805	\$15,375,818
Public Street & Highway Lighting														
02COSL0052	14	0	14	141,214	3,830	-354	0	3,476	144,690	\$30,476	\$415	\$0	\$415	\$30,891
02CUSL053F	120	0	120	2,957,358	80,210	520	0	80,730	3,038,088	\$213,592	\$4,820	\$0	\$4,820	\$218,412
02CUSL053M	112	0	112	736,432	20,028	-413	0	19,615	756,047	\$53,026	\$1,050	\$0	\$1,050	\$54,077
02HPSV0051	220	24	244	3,588,894	97,339	33,056	0	130,395	3,719,289	\$792,437	\$21,803	\$0	\$21,803	\$814,240
02MVSU0057	35	-3	32	1,459,809	39,593	9,895	0	49,488	1,509,297	\$190,063	\$4,257	\$0	\$4,257	\$194,320
02CFR0012	0	0	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Sub Total	501	22	523	8,885,707	241,000	42,704	0	283,704	9,169,411	\$1,279,594	\$32,346	\$0	\$32,346	\$1,311,940
AGA	0			0			0	0	0	\$91	\$0	\$0	\$0	\$91
Chehalis Deferral	0			0			0	0	0	\$0	\$0	\$0	\$0	\$0
Rev Adjustment	0			0			0	0	0	-\$57,714	\$57,714	\$0	\$57,714	\$0
Centralia Refund	0			0			0	0	0	\$23,415	-\$23,415	\$0	-\$23,415	\$0
Unbilled Sales	0			241,000	-241,000		0	-241,000	0	\$20,000	-\$20,000	\$0	-\$20,000	\$0
Total	501	22	523	9,126,707	0	42,704	0	42,704	9,169,411	\$1,265,386	\$46,645	\$0	\$46,645	\$1,312,031
Total	137,161	-291	136,870	4,107,500,610	0	734,959	-77,101,943	-76,366,984	4,031,133,626	\$22,988,711	\$26,417,893	\$0	\$26,417,893	\$49,406,604

¹ Temperature normalization.

² Removes Schedule 98 (BPA), Schedule 191 (System Benefits Charge), Schedule 97 (PCAM), Schedule 93 (Decoupling) Schedule 197 (FTAA) Revenue Accounting Adjustments (Alter Rev, NPC, Irr KW, DSM, Blue Sky, Tax), Out-of-Period and Tolerance Adjustment.

PacifiCorp
Results of Operations - June 2019
Summary of Revenue Adjustments

	305											Restating	
	Booked Revenues	Unbilled Adjustment	Normalization	BPA Adjustment	Temperature	Total Restating Adj.	Total Adj. Rev.	Total Annualized Adj.	Total Adj. Rev. Restating and Annualized	Total Pro Forma Adj.	Total Adj. Rev. Restating & Annualized	Total Adjustments	Adjusted Revenue
Residential													
02RESDD0016	\$127,643,581	\$545,023	\$3,990,546	\$12,303,087	-\$5,019,966	\$11,818,689	\$139,462,271	\$0	\$139,462,271	\$0	\$139,462,271	\$11,818,689	\$139,462,271
02RESDD0017	\$6,710,939	\$28,655	\$237,271	\$649,072	-\$317,228	\$597,769	\$7,308,708	\$0	\$7,308,708	\$0	\$7,308,708	\$597,769	\$7,308,708
02RESDD0018	\$159,014	\$850	\$4,701	\$17,258	-\$7,747	\$15,062	\$214,077	\$0	\$214,077	\$0	\$214,077	\$15,062	\$214,077
02RESDD018X	\$29,743	\$127	\$633	\$2,617	\$0	\$3,377	\$33,120	\$0	\$33,120	\$0	\$33,120	\$3,377	\$33,120
02NETMT135	\$1,117,751	\$4,773	\$44,359	\$99,908	\$0	\$149,039	\$1,266,790	\$0	\$1,266,790	\$0	\$1,266,790	\$149,039	\$1,266,790
02RGNBS024	\$2,335,929	\$9,974	\$9,821	\$167,572	-\$19,998	\$167,368	\$2,503,297	\$0	\$2,503,297	\$0	\$2,503,297	\$167,368	\$2,503,297
02RGNBS036	\$119,191	\$0	\$0	\$0	\$0	\$0	\$119,191	\$0	\$119,191	\$0	\$119,191	\$0	\$119,191
Subtotal	\$138,156,148	\$589,401	\$4,287,331	\$13,239,513	-\$5,364,940	\$12,751,305	\$150,907,453	\$0	\$150,907,453	\$0	\$150,907,453	\$12,751,305	\$150,907,453
02OALTO15R	\$140,239	\$599	\$306	\$7,708	\$0	\$8,613	\$148,851	\$0	\$148,851	\$0	\$148,851	\$8,613	\$148,851
Subtotal	\$140,239	\$599	\$306	\$7,708	\$0	\$8,613	\$148,851	\$0	\$148,851	\$0	\$148,851	\$8,613	\$148,851
AGA	\$1,820	\$0	\$0	\$0	\$0	\$0	\$1,820	\$0	\$1,820	\$0	\$1,820	\$0	\$1,820
Deferred NPC	\$62,654	\$62,654	\$0	\$0	\$0	-\$62,654	\$0	\$0	\$0	\$0	\$0	-\$62,654	\$0
Rev Adjustment	-\$8,932,141	-\$8,932,141	\$0	\$0	\$0	\$8,932,141	\$0	\$0	\$0	\$0	\$0	\$8,932,141	\$0
Alt Revenue Program	\$1,597,390	\$1,597,390	\$0	\$0	\$0	-\$1,597,390	\$0	\$0	\$0	\$0	\$0	-\$1,597,390	\$0
Income Tax Deferra	\$101,816	\$101,816	\$0	\$0	\$0	-\$101,816	\$0	\$0	\$0	\$0	\$0	-\$101,816	\$0
Merger Credit	-\$4	-\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0
DSM	\$4,584,004	\$4,584,004	\$0	\$0	\$0	-\$4,584,004	\$0	\$0	\$0	\$0	\$0	-\$4,584,004	\$0
Blue Sky	\$153,647	\$153,647	\$0	\$0	\$0	-\$153,647	\$0	\$0	\$0	\$0	\$0	-\$153,647	\$0
BPA Balancing Account	\$654,602	\$654,602	\$0	-\$654,602	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$654,602	\$0
Unbilled Rev	\$590,000	-\$590,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$590,000	\$0
Total	\$137,110,175	\$0	\$6,720,270	\$12,592,619	-\$5,364,940	\$13,947,950	\$151,058,124	\$0	\$151,058,124	\$0	\$151,058,124	\$13,947,950	\$151,058,124
Commercial													
02GNSV0024	\$47,177,393	\$624,429	\$585,089	\$233,271	-\$414,718	\$1,028,070	\$48,205,463	\$0	\$48,205,463	\$0	\$48,205,463	\$1,028,070	\$48,205,463
02GNSV024F	\$168,998	\$2,237	\$1,602	\$7	\$0	\$3,846	\$172,844	\$0	\$172,844	\$0	\$172,844	\$3,846	\$172,844
02GNSV24FP	\$68,383	\$905	\$57	\$1,028	\$0	\$1,991	\$70,374	\$0	\$70,374	\$0	\$70,374	\$1,991	\$70,374
Subtotal	\$47,414,774	\$627,571	\$586,748	\$234,306	-\$414,718	\$1,033,907	\$48,448,681	\$0	\$48,448,681	\$0	\$48,448,681	\$1,033,907	\$48,448,681
02LGSV0036	\$65,916,320	\$874,031	\$805,991	\$454,620	-\$432,004	\$1,702,637	\$67,618,957	\$0	\$67,618,957	\$0	\$67,618,957	\$1,702,637	\$67,618,957
Subtotal	\$65,916,320	\$874,031	\$805,991	\$454,620	-\$432,004	\$1,702,637	\$67,618,957	\$0	\$67,618,957	\$0	\$67,618,957	\$1,702,637	\$67,618,957
02LGSV048T	\$14,223,219	\$188,255	\$95,720	\$0	-\$81,542	\$202,434	\$14,425,653	\$0	\$14,425,653	\$0	\$14,425,653	\$202,434	\$14,425,653
Subtotal	\$14,223,219	\$188,255	\$95,720	\$0	-\$81,542	\$202,434	\$14,425,653	\$0	\$14,425,653	\$0	\$14,425,653	\$202,434	\$14,425,653
02OALTO15N	\$286,986	\$3,798	\$1,034	\$4,163	\$0	\$8,996	\$295,982	\$0	\$295,982	\$0	\$295,982	\$8,996	\$295,982
02RCFL0054	\$28,058	\$345	\$26	\$0	\$0	\$371	\$28,429	\$0	\$28,429	\$0	\$28,429	\$371	\$28,429
Subtotal	\$313,043	\$4,143	\$1,060	\$4,163	\$0	\$9,367	\$322,410	\$0	\$322,410	\$0	\$322,410	\$9,367	\$322,410
AGA	\$481,433	\$0	\$0	\$0	\$0	\$0	\$481,433	\$0	\$481,433	\$0	\$481,433	\$0	\$481,433
Deferred NPC	\$60,445	\$60,445	\$0	\$0	\$0	-\$60,445	\$0	\$0	\$0	\$0	\$0	-\$60,445	\$0
Rev Adjustment	-\$9,069,191	-\$9,069,191	\$0	\$0	\$0	\$9,069,191	\$0	\$0	\$0	\$0	\$0	\$9,069,191	\$0
Acquisition Commitmen	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DSM	\$3,814,919	\$3,814,919	\$0	\$0	\$0	-\$3,814,919	\$0	\$0	\$0	\$0	\$0	-\$3,814,919	\$0
Blue Sky	\$15,727	\$15,727	\$0	\$0	\$0	-\$15,727	\$0	\$0	\$0	\$0	\$0	-\$15,727	\$0
BPA Balance Acct	\$19,092	\$19,092	\$0	-\$19,092	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$19,092	\$0
Alt Revenue Program	-\$967,039	-\$967,039	\$0	\$0	\$0	\$967,039	\$0	\$0	\$0	\$0	\$0	\$967,039	\$0
Income Tax Deferra	\$93,091	\$93,091	\$0	\$0	\$0	-\$93,091	\$0	\$0	\$0	\$0	\$0	-\$93,091	\$0
Unbilled Rev	\$1,694,000	-\$1,694,000	\$0	\$0	\$0	-\$1,694,000	\$0	\$0	\$0	\$0	\$0	-\$1,694,000	\$0
Total	\$124,009,834	\$0	\$7,541,567	\$673,997	-\$928,264	\$7,287,300	\$131,297,134	\$0	\$131,297,134	\$0	\$131,297,134	\$7,287,300	\$131,297,134
Industrial													
02GNSV0024	\$1,500,754	\$9,128	\$20,688	\$8,196	\$0	\$38,012	\$1,538,766	\$0	\$1,538,766	\$0	\$1,538,766	\$38,012	\$1,538,766
02GNSV024F	\$8,734	\$53	\$45	\$0	\$0	\$98	\$8,832	\$0	\$8,832	\$0	\$8,832	\$98	\$8,832
02GNSV24FP	\$1,448	\$9	\$6	\$36	\$0	\$38	\$1,488	\$0	\$1,488	\$0	\$1,488	\$38	\$1,488
Subtotal	\$1,510,936	\$9,190	\$20,727	\$8,231	\$0	\$38,148	\$1,549,086	\$0	\$1,549,086	\$0	\$1,549,086	\$38,148	\$1,549,086
02LGSV0036	\$8,286,103	\$50,400	\$163,051	\$9,928	\$0	\$223,379	\$8,509,482	\$0	\$8,509,482	\$0	\$8,509,482	\$223,379	\$8,509,482
Subtotal	\$8,286,103	\$50,400	\$163,051	\$9,928	\$0	\$223,379	\$8,509,482	\$0	\$8,509,482	\$0	\$8,509,482	\$223,379	\$8,509,482
02PRSV47TM	\$380,222	\$2,313	\$2,467	\$0	\$0	\$4,780	\$385,002	\$0	\$385,002	\$0	\$385,002	\$4,780	\$385,002
02LGSV048M	\$14,588,580	\$88,734	\$62,549	\$0	\$0	\$151,284	\$14,739,863	\$0	\$14,739,863	\$0	\$14,739,863	\$151,284	\$14,739,863
02LGSV048T	\$24,703,959	\$150,261	\$275,187	\$0	\$0	\$425,448	\$25,129,407	\$0	\$25,129,407	\$0	\$25,129,407	\$425,448	\$25,129,407
Subtotal	\$39,672,760	\$241,308	\$340,204	\$0	\$0	\$581,512	\$40,254,272	\$0	\$40,254,272	\$0	\$40,254,272	\$581,512	\$40,254,272
02OALTO15N	\$16,788	\$102	\$59	\$217	\$0	\$378	\$17,166	\$0	\$17,166	\$0	\$17,166	\$378	\$17,166
Subtotal	\$16,788	\$102	\$59	\$217	\$0	\$378	\$17,166	\$0	\$17,166	\$0	\$17,166	\$378	\$17,166
AGA	\$33,490	\$0	\$0	\$0	\$0	\$0	\$33,490	\$0	\$33,490	\$0	\$33,490	\$0	\$33,490
Deferred NPC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rev Adjustment	-\$3,494,193	-\$3,494,193	\$0	\$0	\$0	\$3,494,193	\$0	\$0	\$0	\$0	\$0	\$3,494,193	\$0
DSM	\$1,387,645	\$1,387,645	\$0	\$0	\$0	-\$1,387,645	\$0	\$0	\$0	\$0	\$0	-\$1,387,645	\$0
Blue Sky	\$21	\$21	\$0	\$0	\$0	-\$21	\$0	\$0	\$0	\$0	\$0	-\$21	\$0
BPA Balancing Acct	-\$176	-\$176	\$0	\$176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$176	\$0
Alt Revenue Program	-\$1,435,849	-\$1,435,849	\$0	\$0	\$0	\$1,435,849	\$0	\$0	\$0	\$0	\$0	\$1,435,849	\$0
Income Tax Deferra	\$48,775	\$48,775	\$0	\$0	\$0	-\$48,775	\$0	\$0	\$0	\$0	\$0	-\$48,775	\$0
Unbilled Rev	\$301,000	-\$301,000	\$0	\$0	\$0	-\$301,000	\$0	\$0	\$0	\$0	\$0	-\$301,000	\$0
Total	\$46,327,303	\$0	\$4,017,641	\$18,553	\$0	\$4,036,194	\$50,363,496	\$0	\$50,363,496	\$0	\$50,363,496	\$4,036,194	\$50,363,496

PacifiCorp
Results of Operations - June 2019
Summary of Revenue Adjustments

Booked Revenues	Restating											Total Adjustments	Adjusted Revenue
	Unbilled Adjustment	Normalization ¹	BPA Adjustment	Temperature	Total Restating Adj.	Total Adj. Rev.	Total Annualized Adj.	Total Adj. Rev. Restating and Annualized	Total Pro Forma Adj.	Total Adj. Rev. Restating & Annualized	Total Adjustments		
Irrigation													
02APSV0040	\$8,446,190	\$710,401	-\$469,794	\$808,348	-\$170,791	\$878,164	\$9,324,354	\$0	\$9,324,354	\$0	\$9,324,354	\$878,164	\$9,324,354
02APSV040X	\$5,499,999	\$462,599	-\$122,103	\$0	\$0	\$340,496	\$5,840,495	\$0	\$5,840,495	\$0	\$5,840,495	\$340,496	\$5,840,495
Subtotal	\$13,946,189	\$1,173,000	-\$591,897	\$808,348	-\$170,791	\$1,218,660	\$15,164,849	\$0	\$15,164,849	\$0	\$15,164,849	\$1,218,660	\$15,164,849
AGA	\$210,969	\$0	\$0	\$0	\$0	\$0	\$210,969	\$0	\$210,969	\$0	\$210,969	\$0	\$210,969
Irrigation Demand Charge	\$122,000	\$0	-\$122,000	\$0	\$0	-\$122,000	\$0	\$0	\$0	\$0	\$0	-\$122,000	\$0
Deferred NPC	\$6,121	\$0	-\$6,121	\$0	\$0	-\$6,121	\$0	\$0	\$0	\$0	\$0	-\$6,121	\$0
Rev Adjustment	-\$1,087,001	\$1,087,001	\$0	\$0	\$0	\$1,087,001	\$0	\$0	\$0	\$0	\$0	\$1,087,001	\$0
DSM	\$459,274	\$0	-\$459,274	\$0	\$0	-\$459,274	\$0	\$0	\$0	\$0	\$0	-\$459,274	\$0
Blue Sky	\$274	\$0	-\$274	\$0	\$0	-\$274	\$0	\$0	\$0	\$0	\$0	-\$274	\$0
BPA Balancing Acct	-\$18,800	\$0	\$18,800	\$0	\$0	\$18,800	\$0	\$0	\$0	\$0	\$0	\$18,800	\$0
Income Tax Deferra	\$8,521	\$0	-\$8,521	\$0	\$0	-\$8,521	\$0	\$0	\$0	\$0	\$0	-\$8,521	\$0
Alt Revenue Program	-\$657,529	\$657,529	\$0	\$0	\$0	\$657,529	\$0	\$0	\$0	\$0	\$0	\$657,529	\$0
BPA Adjustment Fee	\$112,996	\$0	-\$112,996	\$0	\$0	-\$112,996	\$0	\$0	\$0	\$0	\$0	-\$112,996	\$0
Unbilled Rev.	\$1,173,000	-\$1,173,000	\$0	\$0	\$0	-\$1,173,000	\$0	\$0	\$0	\$0	\$0	-\$1,173,000	\$0
Total	\$14,276,013	\$0	\$556,444	\$714,152	-\$170,791	\$1,099,805	\$15,375,818	\$0	\$15,375,818	\$0	\$15,375,818	\$1,099,805	\$15,375,818
Public Street & Highway Lighting													
02COSL0052	\$30,476	\$476	-\$61	\$0	\$0	\$415	\$30,891	\$0	\$30,891	\$0	\$30,891	\$415	\$30,891
02CUSL053F	\$213,592	\$3,338	\$1,482	\$0	\$0	\$4,820	\$218,412	\$0	\$218,412	\$0	\$218,412	\$4,820	\$218,412
02CUSL053M	\$53,026	\$829	\$222	\$0	\$0	\$1,050	\$54,077	\$0	\$54,077	\$0	\$54,077	\$1,050	\$54,077
02HPSL0051	\$792,437	\$12,386	\$9,418	\$0	\$0	\$21,803	\$814,240	\$0	\$814,240	\$0	\$814,240	\$21,803	\$814,240
02MVSLL0057	\$190,063	\$2,971	\$1,286	\$0	\$0	\$4,257	\$194,320	\$0	\$194,320	\$0	\$194,320	\$4,257	\$194,320
02CFR0012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total	\$1,279,594	\$20,000	\$12,346	\$0	\$0	\$32,346	\$1,311,940	\$0	\$1,311,940	\$0	\$1,311,940	\$32,346	\$1,311,940
AGA	\$91	\$0	\$0	\$0	\$0	\$0	\$91	\$0	\$91	\$0	\$91	\$0	\$91
Deferred NPC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rev Adjustment	-\$57,714	\$57,714	\$0	\$0	\$0	\$57,714	\$0	\$0	\$0	\$0	\$0	\$57,714	\$0
DSM	\$23,415	\$0	-\$23,415	\$0	\$0	-\$23,415	\$0	\$0	\$0	\$0	\$0	-\$23,415	\$0
Unbilled Rev.	\$20,000	-\$20,000	\$0	\$0	\$0	-\$20,000	\$0	\$0	\$0	\$0	\$0	-\$20,000	\$0
Total	\$1,265,386.29	\$0	\$46,645	\$0	\$0	\$46,645	\$1,312,031	\$0	\$1,312,031	\$0	\$1,312,031	\$46,645	\$1,312,031
Washington Total	\$322,988,711	\$0	\$18,882,566	\$13,999,321	-\$6,463,995	\$26,417,893	\$349,406,604	\$0	\$349,406,604	\$0	\$349,406,604	\$26,417,893	\$349,406,604

¹ Adjustments back out Schedule 191 (System Benefits Charge) -\$12,165,430, PCAM Sch 97 \$11,400,267, Decoupling Sch 93 \$2,911,215, FTAA Sch 197 \$3,728,230, Out of Period -\$88,772, Tolerance -\$63,81 Alternative Revenue \$1,463,027, Deferred NPC -\$129,220, Revenue Accounting Adj \$22,388,035, Irrigation Demand -\$122,000, DSM -\$10,269,257, Blue Sky -\$169,669 and Merger Credit !
² No rate change

	<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	11,458,415	WA	Situs	11,458,415	3.1.1
Commercial	442	RES	11,372,330	WA	Situs	11,372,330	3.1.1
Industrial ¹	442	RES	6,421,298	WA	Situs	6,421,298	3.1.1
Public Street & Highway	444	RES	69,354	WA	Situs	69,354	3.1.1
			<u>29,321,397</u>			<u>29,321,397</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 2019 are normalized by removing Schedule 191 (System Benefits Charge) (\$12,165,430), PCAM Sch 97 \$11,400,267, Decoupling Sch 93 \$2,911,215, FTAA Sch 197 \$3,728,230, Out of Period (\$88,772), Tolerance (\$63,863), Alternative Revenue \$1,463,027, Deferred NPC (\$129,220), Revenue Accounting Adjustment \$22,388,035, Irrigation Demand (\$122,000) and Merger Credit \$4.

	<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	(2,200,553)	WRG	4.812%	(105,882)	3.3.1
Other Electric Revenues	456	PRO	<u>1,753,419</u>	WRG	4.812%	<u>84,368</u>	3.3.1
			<u>(447,134)</u>			<u>(21,514)</u>	

Adjustment Detail:

Actual Wheeling Revenues 12 ME June 2019	115,311,933	3.3.1
Total Adjustments	<u>(447,134)</u>	Above
Adjusted Wheeling Revenues 12 ME June 2020	<u>114,864,799</u>	3.3.1

Description of Adjustment

This adjustment removes out-of-period and one-time adjustments from the 12 months ended June 2019 and adds in pro forma changes through June 2020.

PacifiCorp
Results of Operations - June 2019
Wheeling Revenue

Customer	Total
3 Phases Renewables, Inc.	(1,368)
Avangrid Renewables, LLC	(6,077,922)
Avista Corporation	(20,985)
BASIN ELECTRIC POWER COOPERATIVE	(1,873,667)
BLACK HILLS POWER & LIGHT COMPANY	(3,860,257)
BONNEVILLE POWER ADMINISTRATION	(16,667,343)
BONNEVILLE POWER ADMINISTRATION	(4,472,439)
Brookfield Energy Marketing L.P.	(89,212)
Calpine Energy Solutions, LLC	(1,222,740)
City of Anaheim	(1,205)
City of Roseville	(1,629,586)
Clatskanie PUD	(1,040,170)
Colorado Electric Utility Co.	(5,322)
Constellation NewEnergy, Inc.	(37,423)
CONSTELLATION POWER SOURCE, INC.	(1,526,735)
DESERET GENERATION & TRANS. CO-OP.	(4,584,913)
Eagle Energy Partners I LP	(5,897)
Eugene Water & Electric Board	(571,516)
Evergreen BioPower	(379,381)
FALL RIVER RURAL ELECTRIC COOPERATI	(151,308)
Idaho Power Co. Balancing Ops	(1,108,637)
Intermountain Renewable(Cyrq Enrgy)	(411,124)
Los Angeles Dept. of Water & Power	(1,238,409)
Macquarie Energy LLC	(390,017)
MAG Energy Solutions Inc.	(105,986)
Moon Lake Electric Association	(19,262)
MORGAN STANLEY CAPITAL	(5,425,643)
Municipal Energy Agency of Nebraska	(7,211)
Navajo Tribal Utility Authority	(68,814)
NextEra Energy Resources, LLC	(3,276,886)
NV Energy	(402,587)
PACIFIC GAS & ELECTRIC COMPANY	(154,526)
PORTLAND GENERAL ELECTRIC COMPANY	(301,115)
POWEREX	(20,409,950)
PUBLIC SERVICE COMPANY OF COLORADO	(25)
RAINBOW ENERGY MARKETING CORPORATIO	(180,670)
Sacramento Municipal Utility Dist	(654,849)
Salt River Project	(866,003)
SeaWest Windpower, Inc.	(67,585)
Shell Energy NA (Coral Power)	(2,770,900)
SIERRA PACIFIC POWER COMPANY	(36,159)
Simplot Phosphates, LLC	(3,887)
So. Cal Public Power Authority	(24,972)
Southern California Edison Company	(3,708,795)
State of South Dakota	(137,863)
Tenaska Power Services Company	(360,788)
The Energy Authority	(54,939)
TRANSALTA ENERGY MARKETING CORP.	(339,277)
TRI-STATE GEN. & TRANS. ASSOCIATION	(582,649)

PacifiCorp
 Results of Operations - June 2019
 Wheeling Revenue

Customer	Total
U.S. Bureau of Reclamation	(59,859)
UTAH ASSOCIATED MUNICIPAL POWER SYS	(18,724,538)
UTAH MUNICIPAL POWER AGENCY	(3,287,302)
Warm Springs Power Enterprises	(119,700)
Westar Energy, Inc.	(24,497)
WESTERN AREA POWER ADMIN. - UT	(3,234,598)
WESTERN AREA POWER ADMINISTRATION	(112,915)
Enel Cove Fort LLC	(119,620)
Cowlitz Revenue	(181,067)
Accruals and Adjustments	(2,118,921)

Total **(115,311,933)**
 Ref 3.3

Type

RES	Remove refunds and other out of period adjustments	2,437,814
RES	Annualize EWEB 25MW PTP	(652,832)
RES	Annualize Navajo Tribal Utility Authority	(13,854)
RES	Clatskanie Reduction of Reservation	429,424
PRO	Obsidian Renewables 50MW PTP	(1,753,419)

Test Period Incremental Adjustments **447,134**
 Ref 3.3

Accum Test Period Totals **(114,864,799)**
 Ref 3.3

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	Insurance Expense
1 Operating Revenues:						
2 General Business Revenues	(20,157,189)	(20,157,189)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	(20,157,189)	(20,157,189)	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	133,545	-	52,191	-	81,354	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	85,693	-	33,490	-	52,203	-
12 Other Power Supply	220,401	(403)	32,422	-	50,539	40,092
13 Transmission	(268,661)	-	24,833	-	38,709	(332,204)
14 Distribution	385,960	-	37,259	47,261	131,747	169,938
15 Customer Accounting	160,785	(304)	-	30,715	34,318	13,560
16 Customer Service & Info	18,245	13,146	-	5,958	-	9,288
17 Sales	-	-	-	-	-	-
18 Administrative & General	(1,874,312)	(1,361,498)	33,532	1,557	-	54,696
19 Total O&M Expenses	(1,138,345)	(1,349,060)	213,728	85,491	388,869	77,543
20 Depreciation	(485,149)	(485,149)	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(3,947,757)	(3,903,507)	(44,883)	(17,953)	(81,663)	(16,284)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	265,149	265,149	-	-	-	-
28 Total Operating Expenses:	(5,306,101)	(5,472,567)	168,845	67,538	307,207	61,259
29						
30 Operating Rev For Return:	(14,851,087)	(14,684,622)	(168,845)	(67,538)	(307,207)	(61,259)
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	-3.884%	-3.841%	-0.044%	-0.018%	-0.080%	-0.016%
61 Estimated Price Change	19,718,631	19,497,606	224,185	89,674	407,896	81,337
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(18,798,844)	(18,588,129)	(213,728)	(85,491)	(388,869)	(77,543)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(18,798,844)	(18,588,129)	(213,728)	(85,491)	(388,869)	(77,543)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(18,798,844)	(18,588,129)	(213,728)	(85,491)	(388,869)	(77,543)
77						
78 Federal Income Taxes	(3,947,757)	(3,903,507)	(44,883)	(17,953)	(81,663)	(16,284)

	4.5	4.6	4.7	4.8	0	0	0
	Advertising	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense	Legal Expenses	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	-	-	-	97,752	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	(245)	-	-	-
15 Customer Accounting	-	-	62,259	20,238	-	-	-
16 Customer Service & Info	(10,147)	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(2,854)	15,875	-	(78,807)	-	-	-
19 Total O&M Expenses	(13,001)	15,875	62,259	38,938	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	2,730	(3,334)	(13,074)	(8,177)	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(10,271)	12,542	49,185	30,761	-	-	-
29							
30 Operating Rev For Return:	10,271	(12,542)	(49,185)	(30,761)	-	-	-
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%	-0.003%	-0.013%	-0.008%	0.000%	0.000%	0.000%
61 Estimated Price Change	(13,637)	16,652	65,305	40,843	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	13,001	(15,875)	(62,259)	(38,938)	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	13,001	(15,875)	(62,259)	(38,938)	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	13,001	(15,875)	(62,259)	(38,938)	-	-	-
77							
78 Federal Income Taxes	2,730	(3,334)	(13,074)	(8,177)	-	-	-

	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	Insurance Expense	
1 Operating Revenues:							
2 General Business Revenues	(20,157,189)	(20,157,189)	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	
5 Other Operating Revenues	-	-	-	-	-	-	
6 Total Operating Revenues	(20,157,189)	(20,157,189)	-	-	-	-	
7							
8 Operating Expenses:							
9 Steam Production	52,191	-	52,191	-	-	-	
10 Nuclear Production	-	-	-	-	-	-	
11 Hydro Production	33,490	-	33,490	-	-	-	
12 Other Power Supply	169,862	(403)	32,422	-	-	40,092	
13 Transmission	(307,370)	-	24,833	-	-	(332,204)	
14 Distribution	254,213	-	37,259	47,261	-	169,938	
15 Customer Accounting	112,908	(304)	-	30,715	-	-	
16 Customer Service & Info	8,957	13,146	-	5,958	-	-	
17 Sales	-	-	-	-	-	-	
18 Administrative & General	(1,929,008)	(1,361,498)	33,532	1,557	-	(536,814)	
19 Total O&M Expenses	(1,604,757)	(1,349,060)	213,728	85,491	-	(658,987)	
20 Depreciation	(485,149)	(485,149)	-	-	-	-	
21 Amortization	-	-	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	
23 Income Taxes: Federal	(3,849,811)	(3,903,507)	(44,883)	(17,953)	-	138,387	
24 State	-	-	-	-	-	-	
25 Deferred Income Taxes	-	-	-	-	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	265,149	265,149	-	-	-	-	
28 Total Operating Expenses:	(5,674,567)	(5,472,567)	168,845	67,538	-	(520,600)	
29							
30 Operating Rev For Return:	(14,482,621)	(14,684,622)	(168,845)	(67,538)	-	520,600	
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	-3.788%	-3.841%	-0.044%	-0.018%	0.000%	0.000%	0.136%
61 Estimated Price Change	19,229,398	19,497,606	224,185	89,674	-	-	(691,230)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(18,332,432)	(18,588,129)	(213,728)	(85,491)	-	658,987	
67 Other Deductions	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	
70 Schedule "M" Additions	-	-	-	-	-	-	
71 Schedule "M" Deductions	-	-	-	-	-	-	
72 Income Before Tax	(18,332,432)	(18,588,129)	(213,728)	(85,491)	-	658,987	
73							
74 State Income Taxes	-	-	-	-	-	-	
75							
76 Taxable Income	(18,332,432)	(18,588,129)	(213,728)	(85,491)	-	658,987	
77							
78 Federal Income Taxes	(3,849,811)	(3,903,507)	(44,883)	(17,953)	-	138,387	

	4.5	4.6	4.7	4.8	0	0	0
	Advertising	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense	Legal Expenses	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	-	-	-	97,752	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	(245)	-	-	-
15 Customer Accounting	-	-	62,259	20,238	-	-	-
16 Customer Service & Info	(10,147)	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(2,854)	15,875	-	(78,807)	-	-	-
19 Total O&M Expenses	(13,001)	15,875	62,259	38,938	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	2,730	(3,334)	(13,074)	(8,177)	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(10,271)	12,542	49,185	30,761	-	-	-
29							
30 Operating Rev For Return:	10,271	(12,542)	(49,185)	(30,761)	-	-	-
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%	-0.003%	-0.013%	-0.008%	0.000%	0.000%	0.000%
61 Estimated Price Change	(13,637)	16,652	65,305	40,843	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	13,001	(15,875)	(62,259)	(38,938)	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	13,001	(15,875)	(62,259)	(38,938)	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	13,001	(15,875)	(62,259)	(38,938)	-	-	-
77							
78 Federal Income Taxes	2,730	(3,334)	(13,074)	(8,177)	-	-	-

	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	Insurance Expense
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	81,354	-	-	81,354	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	52,203	-	-	52,203	-	-
12 Other Power Supply	50,539	-	-	50,539	-	-
13 Transmission	38,709	-	-	38,709	-	-
14 Distribution	131,747	-	-	131,747	-	-
15 Customer Accounting	47,877	-	-	34,318	13,560	-
16 Customer Service & Info	9,288	-	-	-	9,288	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	54,696	-	-	-	54,696	-
19 Total O&M Expenses	466,412	-	-	388,869	77,543	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(97,947)	-	-	(81,663)	(16,284)	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	368,466	-	-	307,207	61,259	-
29						
30 Operating Rev For Return:	(368,466)	-	-	(307,207)	(61,259)	-
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	-0.099%	0.000%	0.000%	0.000%	-0.082%	-0.016%
61 Estimated Price Change	489,233	-	-	-	407,896	81,337
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(466,412)	-	-	(388,869)	(77,543)	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(466,412)	-	-	(388,869)	(77,543)	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(466,412)	-	-	(388,869)	(77,543)	-
77						
78 Federal Income Taxes	(97,947)	-	-	(81,663)	(16,284)	-

	4.5	4.6	4.7	4.8	0	0	0
	Advertising	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense	Legal Expenses	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	-	-	-	-	-	-	-
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 Revenue:							
Residential	440	RES	(5,311,068)	WA	Situs	(5,311,068)	4.1.1
Commercial and Industrial	442	RES	(14,815,222)	WA	Situs	(14,815,222)	4.1.1
Street & Highway Lighting	444	RES	(30,898)	WA	Situs	(30,898)	4.1.1
			<u>(20,157,189)</u>			<u>(20,157,189)</u>	
Gain on Property Sales	421	RES	(613,406)	CAGE	0.000%	-	
Gain on Property Sales	421	RES	(105,668)	UT	Situs	-	
Gain on Property Sales	421	RES	(62)	WA	Situs	(62)	
Gain on Property Sales	421	RES	3,965,281	SO	6.702%	265,744	
Loss on Property Sales	421	RES	7,672	CAGE	0.000%	-	
Loss on Property Sales	421	RES	196	WY-ALL	Situs	-	
Loss on Property Sales	421	RES	81	OR	Situs	-	
Loss on Property Sales	421	RES	(7,949)	SO	6.702%	(533)	
			<u>3,246,145</u>			<u>265,149</u>	4.1.2
Adjustment to Expense							
Steam Depreciation Expense	403SP	RES	(2,248,434)	CAGW	21.577%	(485,149)	
Amortization of Unrecovered Plant	407	RES	2,248,434	OR	Situs	-	
Other Expenses	557	RES	(5,165)	SG	7.811%	(403)	
Customer Records	903	RES	(4,389)	CN	6.936%	(304)	
Customer Records	903	RES	(22,179)	OR	Situs	-	
Informational Advertising	909	RES	(2,290)	CA	Situs	-	
Informational Advertising	909	RES	(33,143)	CN	6.936%	(2,299)	
Informational Advertising	909	RES	10,877	ID	Situs	-	
Informational Advertising	909	RES	35,790	OR	Situs	-	
Informational Advertising	909	RES	(1,795)	UT	Situs	-	
Informational Advertising	909	RES	15,444	WA	Situs	15,444	
Informational Advertising	909	RES	(1,062)	WY-ALL	Situs	-	
Administrative & General Salaries	920	RES	(1,916)	SO	6.702%	(128)	
Office Supplies and Expense	921	RES	(41,446)	SO	6.702%	(2,778)	
Outside Services	923	RES	(14,920)	SO	6.702%	(1,000)	
Employee Pensions & Benefits	926	RES	1,455,589	SO	6.702%	97,550	
Employee Pensions & Benefits	926	RES	(1,455,589)	WA	Situs	(1,455,589)	
Regulatory Commission Expense	928	RES	(10,940)	WY-ALL	Situs	-	
Regulatory Commission Expense	928	RES	(8,037)	OR	Situs	-	
Regulatory Commission Expense	928	RES	(9,536)	UT	Situs	-	
Regulatory Commission Expense	928	RES	(268)	WA	Situs	(268)	
Regulatory Commission Expense	928	RES	28,780	SO	6.702%	1,929	
Duplicate Charges	929	RES	(18,115)	SO	6.702%	(1,214)	
Advertising	930	RES	531	UT	Situs	-	
			<u>(83,778)</u>			<u>(1,834,209)</u>	4.1.2

Description of Adjustment

This adjustment recognizes the deferral of Washington revenues related to accelerated steam depreciation, decoupling and the Tax Cuts and Jobs Act (TCJA). 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 2019
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)	Total	Account	Factor	
Residential	(5,026,976)	3,067,988	(3,352,080)	(5,311,068)	440	WA	Ref 4.1
Commercial & Industrial	(7,553,706)	(2,310,302)	(4,951,214)	(14,815,222)	442	WA	Ref 4.1
Street & Highway Lighting	(30,898)	-	-	(30,898)	444	WA	Ref 4.1
	(12,611,581)	757,686	(8,303,294)	(20,157,189)			

PacifiCorp

Results of Operations - June 2019

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	(613,406)	
Gain on Property Sales	421	UT	(105,668)	
Gain on Property Sales	421	WA	(62)	
Gain on Property Sales	421	SO	3,965,281	
Loss on Property Sales	421	CAGE	7,672	
Loss on Property Sales	421	WYP	196	
Loss on Property Sales	421	OR	81	
Loss on Property Sales	421	SO	(7,949)	
			<u>3,246,145</u>	Ref 4.1
Depreciation Allocation Correction				
System allocated give-back	403SP	CAGW	(2,248,434)	
Situs allocated give-back	407	OR	2,248,434	
			<u>-</u>	
Non Regulated Flights				
Other Expenses	557	SG	(5,165)	
Informational Advertising	909	CN	(1,713)	
Admin & General	920	SO	(1,916)	
Office Supplies and Expenses	921	SO	(24,820)	
			<u>(33,613)</u>	
Informational & Instructional Advertising				
Blue Sky	909	CN	4,893	
Blue Sky	909	OR	31,489	
Blue Sky	903	CN	(4,389)	
Blue Sky	903	OR	(22,179)	
Blue Sky	929	SO	(18,115)	
DSM	909	CN	(3,848)	
Sponsorships	909	OR	(1,298)	
Sponsorships	909	UT	(4,673)	
Sponsorships	909	ID	(500)	
Campaign	909	UT	(531)	
Campaign	930	UT	531	
Remove system allocation	909	CN	(32,476)	
Remove system allocation	909	OR	(2,057)	
Remove system allocation	909	WA	(367)	
Remove system allocation	909	CA	(2,619)	
Remove system allocation	909	UT	(10,433)	
Remove system allocation	909	WY	(1,508)	
Add situs allocation	909	ID	11,377	
Add situs allocation	909	UT	13,841	
Add situs allocation	909	WY	446	
Add situs allocation	909	WA	15,811	
Add situs allocation	909	CA	329	
Add situs allocation	909	OR	7,655	
			<u>(18,619)</u>	
FERC 921 - Office Supplies & Expenses				
Expense removal	921	SO	(16,626)	
			<u>(16,626)</u>	
FERC 923 - Outside Services				
Intercompany SERP Costs	923	SO	(14,920)	
FERC 926 - Employee Pensions & Benefits				
Remove system allocation	926	SO	(36,529)	
Add situs allocation	926	WA	36,529	
Remove system allocation	926	SO	1,492,118	
Add situs allocation	926	WA	(1,492,118)	
			<u>-</u>	
FERC 928 - Regulatory Commission Expense				
Remove generation costs from Situs allocation	928	WY	(10,940)	
Remove generation costs from Situs allocation	928	OR	(8,037)	
Remove generation costs from Situs allocation	928	UT	(9,536)	
Remove generation costs from Situs allocation	928	WA	(268)	
Assign generation costs to system allocation	928	SO	28,780	
			<u>-</u>	
Total Expense			<u>(83,778)</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	610,559	CAGE	0.000%	-	
Steam Operations	500	RES	12	CAGW	21.577%	3	
Steam Operations	500	RES	21,903	JBG	21.577%	4,726	
Steam Operations	500	RES	3,292	SG	7.811%	257	
Fuel Related-Non NPC	501	RES	1,157	CAEE	0.000%	-	
Hydro Operations	535	RES	72,546	CAGE	0.000%	-	
Hydro Operations	535	RES	124,383	CAGW	21.577%	26,838	
Other Operations	549	RES	459	OR	Situs	-	
Other Power Supply Expenses	557	RES	6,163	CAGE	0.000%	-	
Other Power Supply Expenses	557	RES	312,818	SG	7.811%	24,435	
Other Power Supply Expenses	557	RES	556	ID	Situs	-	
Transmission Operations	560	RES	47,002	CAGE	0.000%	-	
Transmission Operations	560	RES	7,230	CAGW	21.577%	1,560	
Transmission Operations	560	RES	561	JBG	21.577%	121	
Transmission Operations	560	RES	149,453	SG	7.811%	11,674	
Distribution Operations	580	RES	234,771	SNPD	6.441%	15,121	
Distribution Operations	580	RES	8,242	CA	Situs	-	
Distribution Operations	580	RES	15,944	ID	Situs	-	
Distribution Operations	580	RES	71,351	OR	Situs	-	
Distribution Operations	580	RES	109,393	UT	Situs	-	
Distribution Operations	580	RES	17,264	WA	Situs	17,264	
Distribution Operations	580	RES	24,775	WY-ALL	Situs	-	
Administrative & General	920	RES	499,786	SO	6.702%	33,494	
Administrative & General	920	RES	1,716	CA	Situs	-	
Administrative & General	920	RES	369	ID	Situs	-	
Administrative & General	920	RES	889	OR	Situs	-	
Administrative & General	920	RES	691	UT	Situs	-	
Administrative & General	920	RES	38	WA	Situs	38	
Administrative & General	920	RES	895	WY-ALL	Situs	-	
Steam Maintenance	512	RES	349,313	CAGE	0.000%	-	
Steam Maintenance	512	RES	218,774	JBG	21.577%	47,205	
Hydro Maintenance	545	RES	7,562	CAGE	0.000%	-	
Hydro Maintenance	545	RES	30,826	CAGW	21.577%	6,651	
Other Operations	548	RES	65,131	CAGE	0.000%	-	
Other Operations	548	RES	23,278	CAGW	21.577%	5,023	
Other Operations	548	RES	16,892	SG	7.811%	1,319	
Other Maintenance	553	RES	21,937	CAGE	0.000%	-	
Other Maintenance	553	RES	7,626	CAGW	21.577%	1,646	
Transmission Maintenance	571	RES	77,069	CAGE	0.000%	-	
Transmission Maintenance	571	RES	36,914	CAGW	21.577%	7,965	
Transmission Maintenance	571	RES	42,667	SG	7.811%	3,333	
Transmission Maintenance	571	RES	835	JBG	21.577%	180	
Distribution Maintenance	593	RES	75,671	SNPD	6.441%	4,874	
Distribution Maintenance	593	RES	43,158	CA	Situs	-	
			<u>3,361,873</u>			<u>213,728</u>	

Description of Adjustment:

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended June 2019 for labor charged to operations and maintenance accounts. See page 4.3.2 for more information on how this adjustment was calculated.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Distribution Maintenance	593	RES	43,825	ID	Situs	-	
Distribution Maintenance	593	RES	276,338	OR	Situs	-	
Distribution Maintenance	593	RES	348,493	UT	Situs	-	
Distribution Maintenance	593	RES	47,261	WA	Situs	47,261	
Distribution Maintenance	593	RES	95,136	WY-ALL	Situs	-	
Customer Accounts	903	RES	317,411	CN	6.936%	22,016	
Customer Accounts	903	RES	6,936	CA	Situs	-	
Customer Accounts	903	RES	21,236	ID	Situs	-	
Customer Accounts	903	RES	66,555	OR	Situs	-	
Customer Accounts	903	RES	62,596	UT	Situs	-	
Customer Accounts	903	RES	8,699	WA	Situs	8,699	
Customer Accounts	903	RES	14,825	WY-ALL	Situs	-	
Customer Services	908	RES	35,525	CN	6.936%	2,464	
Customer Services	908	RES	437	CA	Situs	-	
Customer Services	908	RES	(5)	ID	Situs	-	
Customer Services	908	RES	21,043	OR	Situs	-	
Customer Services	908	RES	25,176	UT	Situs	-	
Customer Services	908	RES	3,494	WA	Situs	3,494	
Customer Services	908	RES	9,885	WY-ALL	Situs	-	
Customer Services	908	RES	633	OTHER	0.000%	-	
Administrative & General	935	RES	23,228	SO	6.702%	1,557	
Administrative & General	935	RES	42	CA	Situs	-	
Administrative & General	935	RES	152	OR	Situs	-	
Administrative & General	935	RES	0	WA	Situs	0	
Administrative & General	935	RES	2	WY-ALL	Situs	-	
			<u>1,428,924</u>			<u>85,491</u>	

Adjustment Summary:

		3,361,873	213,728	Page 4.2
		1,428,924	85,491	Page 4.2.1
Total Adjustment		<u>4,790,797</u>	<u>299,219</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 2019 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	951,721	CAGE	0.000%	-	
Steam Operations	500	PRO	19	CAGW	21.577%	4	
Steam Operations	500	PRO	34,142	JBG	21.577%	7,367	
Steam Operations	500	PRO	5,131	SG	7.811%	401	
Fuel Realted-Non NPC	501	PRO	1,803	CAEE	0.000%	-	
Hydro Operations	535	PRO	113,082	CAGE	0.000%	-	
Hydro Operations	535	PRO	193,884	CAGW	21.577%	41,835	
Other Operations	549	PRO	715	OR	Situs	-	
Other Power Supply Expenses	557	PRO	9,607	CAGE	0.000%	-	
Other Power Supply Expenses	557	PRO	487,611	SG	7.811%	38,088	
Other Power Supply Expenses	557	PRO	867	ID	Situs	-	
Transmission Operations	560	PRO	73,265	CAGE	0.000%	-	
Transmission Operations	560	PRO	11,270	CAGW	21.577%	2,432	
Transmission Operations	560	PRO	875	JBG	21.577%	189	
Transmission Operations	560	PRO	232,963	SG	7.811%	18,197	
Distribution Operations	580	PRO	365,954	SNPD	6.441%	23,571	
Distribution Operations	580	PRO	12,847	CA	Situs	-	
Distribution Operations	580	PRO	24,853	ID	Situs	-	
Distribution Operations	580	PRO	111,220	OR	Situs	-	
Distribution Operations	580	PRO	170,519	UT	Situs	-	
Distribution Operations	580	PRO	26,910	WA	Situs	26,910	
Distribution Operations	580	PRO	38,619	WY-ALL	Situs	-	
Steam Maintenance	512	PRO	544,498	CAGE	0.000%	-	
Steam Maintenance	512	PRO	341,018	JBG	21.577%	73,582	
Hydro Maintenance	545	PRO	11,787	CAGE	0.000%	-	
Hydro Maintenance	545	PRO	48,051	CAGW	21.577%	10,368	
Other Operations	548	PRO	101,524	CAGE	0.000%	-	
Other Operations	548	PRO	36,285	CAGW	21.577%	7,829	
Other Operations	548	PRO	26,330	SG	7.811%	2,057	
Other Maintenance	553	PRO	34,195	CAGE	0.000%	-	
Other Maintenance	553	PRO	11,888	CAGW	21.577%	2,565	
Transmission Maintenance	571	PRO	120,133	CAGE	0.000%	-	
Transmission Maintenance	571	PRO	57,540	CAGW	21.577%	12,416	
Transmission Maintenance	571	PRO	66,508	SG	7.811%	5,195	
Transmission Maintenance	571	PRO	1,302	JBG	21.577%	281	
Distribution Maintenance	593	PRO	117,953	SNPD	6.441%	7,597	
Distribution Maintenance	593	PRO	67,274	CA	Situs	-	
Distribution Maintenance	593	PRO	68,312	ID	Situs	-	
Distribution Maintenance	593	PRO	430,747	OR	Situs	-	
Distribution Maintenance	593	PRO	543,220	UT	Situs	-	
Distribution Maintenance	593	PRO	73,668	WA	Situs	73,668	
Distribution Maintenance	593	PRO	148,295	WY-ALL	Situs	-	
Customer Accounts	903	PRO	494,771	CN	6.936%	34,318	
			<u>6,213,180</u>			<u>388,869</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 2020 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 COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Customer Accounts	903	PRO	10,812	CA	Situs	-	
Customer Accounts	903	PRO	33,102	ID	Situs	-	
Customer Accounts	903	PRO	103,744	OR	Situs	-	
Customer Accounts	903	PRO	97,573	UT	Situs	-	
Customer Accounts	903	PRO	13,560	WA	Situs	13,560	
Customer Accounts	903	PRO	23,109	WY-ALL	Situs	-	
Customer Services	908	PRO	55,376	CN	6.936%	3,841	
Customer Services	908	PRO	681	CA	Situs	-	
Customer Services	908	PRO	(7)	ID	Situs	-	
Customer Services	908	PRO	32,801	OR	Situs	-	
Customer Services	908	PRO	39,244	UT	Situs	-	
Customer Services	908	PRO	5,447	WA	Situs	5,447	
Customer Services	908	PRO	15,408	WY-ALL	Situs	-	
Customer Services	908	PRO	987	OTHER	0.000%	-	
Administrative & General	920	PRO	779,050	SO	6.702%	52,210	
Administrative & General	920	PRO	2,675	CA	Situs	-	
Administrative & General	920	PRO	575	ID	Situs	-	
Administrative & General	920	PRO	1,385	OR	Situs	-	
Administrative & General	920	PRO	1,077	UT	Situs	-	
Administrative & General	920	PRO	59	WA	Situs	59	
Administrative & General	920	PRO	1,395	WY-ALL	Situs	-	
Administrative & General	935	PRO	36,207	SO	6.702%	2,426	
Administrative & General	935	PRO	65	CA	Situs	-	
Administrative & General	935	PRO	238	OR	Situs	-	
Administrative & General	935	PRO	1	WA	Situs	1	
Administrative & General	935	PRO	3	WY-ALL	Situs	-	
			1,254,564			77,543	

Adjustment Summary:

	6,213,180	388,869	Page 4.3
	1,254,564	77,543	Page 4.3.1
Total Adjustment	7,467,744	466,412	
	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 2020 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 2019) 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 2019 total labor related expenses are identified on page 4.3.3.
2. Actual June 2019 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 2019 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to June 2020 (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 4.3.10.
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 2019
General Wage Increase Adjustment

Account	Description	12 Months Ended June 2019	Restatement 12 Months Ended June 2019	Adjustment	Pro Forma 12 Months Ending June 2020	Adjustment	Ref.
5001XX	Regular Ordinary Time	425,912,106	431,660,266	5,748,161	442,327,678	10,667,412	
5002XX	Overtime	67,524,548	68,435,867	911,319	70,127,089	1,691,223	
5003XX	Premium Pay	9,829,148	9,961,804	132,655	10,207,985	246,181	
	Subtotal for Escalation	503,265,801	510,057,937	6,792,136	522,662,752	12,604,815	4.3.4
500410	Annual Incentive Plan	25,306,247	25,306,247	-	26,040,128	733,881	
580XX	Payroll Tax Expense	37,611,173	38,095,899	484,727	39,049,346	953,447	4.3.10
580700	Payroll Tax Expense-Unemployment	2,863,447	2,863,447	-	2,863,447	-	
	Total Payroll Taxes	40,474,620	40,959,347	484,727	41,912,793	953,447	
501115	SERP Plan	2,949,199	2,949,199	-	-	(2,949,199)	
50112X	Medical	56,328,447	56,328,447	-	56,328,447	-	
5011XX	Pension	15,417,659	15,417,659	-	15,417,659	-	
50115X	Post Retirement	(9,828,690)	(9,828,690)	-	(9,828,690)	-	
5012XX	401(k)	37,766,926	37,766,926	-	37,766,926	-	
xxxx	All Other Labor and Benefit Items	30,661,310	30,661,310	-	30,661,310	-	
	Other Labor	133,294,851	133,294,851	-	130,345,652	(2,949,199)	
	Total Labor	702,341,520	709,618,382	7,276,863	720,961,326	11,342,944	4.3.9
	Non-Utility and Capitalized Labor	239,947,739	242,433,804	2,486,065	246,309,004	3,875,200	4.3.9
	Total Utility Labor	462,393,780	467,184,578	4,790,797	474,652,322	7,467,744	4.3.9

Page 4.2.1

Page 4.3.1

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

Base Period: 12 Months Ended June 2019
 Pro Forma Period: 12 Months Ending June 2020

Labor (12 Months Ended June 2019)

Acct	Account Desc.	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	
5001XX	Reg/Ordinary Time	35,130	37,141	32,897	37,128	35,978	33,811	37,941	34,185	34,420	35,938	38,092	33,452	425,912	Ref. 4.3.3
5002XX	Overtime	5,657	6,220	6,447	5,463	6,045	5,001	4,783	5,322	7,119	5,046	5,855	4,587	67,525	Ref. 4.3.3
5003XX	Premium Pay	812	1,098	859	855	645	709	516	822	750	1,004	919	839	9,829	Ref. 4.3.3
Grand Total		41,599	44,460	40,003	43,446	42,668	39,521	43,240	40,329	42,288	41,987	44,866	38,859	503,266	Ref. 4.3.3

Labor (12 Months Ended 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	15,280	16,356	14,102	16,324	16,377	14,534	16,574	15,349	16,052	15,437	17,432	14,555	188,371
3	IBEW 125	3,212	3,350	2,970	3,312	3,207	3,162	3,432	3,207	3,329	3,240	3,328	2,965	38,714
4	IBEW 659	4,251	4,132	4,131	3,830	3,760	3,690	4,070	4,024	4,526	3,483	3,838	3,334	47,068
5	UWUA 197	167	180	227	177	198	263	176	165	265	160	179	162	2,317
8	UWUA 127	4,076	4,331	3,974	4,148	4,645	4,087	4,380	3,763	4,112	4,345	4,848	3,951	50,662
9	IBEW 57 WY	52	71	66	72	70	64	71	60	61	75	68	59	789
11	IBEW 57 PD	8,795	10,084	9,107	9,259	8,576	8,352	8,823	8,456	8,191	9,635	9,448	8,671	107,397
12	IBEW 57 PS	3,647	3,780	3,491	4,117	3,711	3,401	3,524	3,368	3,762	3,548	3,565	3,203	43,098
13	PCCC Non-Exempt	675	703	645	735	671	660	705	591	593	610	599	548	7,736
15	IBEW 57 CT	314	334	285	348	341	294	341	287	294	350	320	299	3,807
16	Local 77	125	117	123	117	124	115	107	113	106	122	114	125	1,409
18	Non-Exempt	1,005	1,040	881	1,007	989	898	1,037	946	997	983	1,128	988	11,898
Grand Total		41,598.584	44,459.652	40,003.114	43,446.009	42,668.432	39,521.308	43,239.857	40,329.075	42,288.226	41,986.914	44,865.801	38,858.830	503,266

Restatement Increase

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							2.65%					
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							1.73%					
15	IBEW 57 CT								2.50%				
16	Local 77								2.25%				
18	Non-Exempt							2.15%					

Annualized 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	15,685	16,789	14,476	16,756	16,811	14,919	16,574	15,349	16,052	15,437	17,432	14,555	190,835	
3	IBEW 125	3,292	3,434	3,045	3,394	3,287	3,241	3,432	3,207	3,329	3,240	3,328	2,965	39,194	
4	IBEW 659	4,358	4,235	4,234	3,926	3,854	3,782	4,172	4,124	4,640	3,570	3,838	3,334	48,066	
5	UWUA 197	171	184	232	181	203	270	180	170	272	164	183	162	2,371	
8	UWUA 127	4,178	4,440	4,074	4,148	4,645	4,087	4,380	3,763	4,112	4,345	4,848	3,951	50,971	
9	IBEW 57 WY	52	71	66	72	70	64	71	60	61	75	68	59	789	
11	IBEW 57 PD	9,015	10,336	9,334	9,490	8,790	8,561	9,044	8,456	8,191	9,635	9,448	8,671	108,972	
12	IBEW 57 PS	3,738	3,854	3,579	4,220	3,804	3,486	3,613	3,368	3,762	3,548	3,565	3,203	43,739	
13	PCCC Non-Exempt	687	715	657	748	683	672	705	591	593	610	599	548	7,807	
15	IBEW 57 CT	322	342	292	357	350	302	349	287	294	350	320	299	3,863	
16	Local 77	128	120	126	120	127	118	110	113	106	122	114	125	1,427	
18	Non-Exempt	1,026	1,063	900	1,028	1,011	918	1,037	946	997	983	1,128	988	12,023	
Grand Total		42,651	45,585	41,014	44,442	43,633	40,419	43,666	40,434	42,408	42,078	44,870	38,859	510,058	Ref. 4.3.3

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 2019
 Pro Forma Period:12 Months Ending June 2020

Pro Forma Increase to June 2020

Group Code	Labor Group	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20
2	Officer/Exempt							2.90%					
3	IBEW 125		5.10%					2.50%					
4	IBEW 659	5.10%										2.50%	
5	UWUA 197			5.80%									2.50%
8	UWUA 127				2.25%								
9	IBEW 57 WY	2.50%											
11	IBEW 57 PD								5.60%				
12	IBEW 57 PS								5.60%				
13	PCCC Non-Exempt							2.90%					
15	IBEW 57 CT								6.00%				
16	Local 77								2.50%				
18	Non-Exempt							2.90%					

Pro Forma Labor June 2020

Group Code	Labor Group	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Total
2	Officer/Exempt	15,685	16,789	14,476	16,756	16,811	14,919	17,054	15,795	16,518	15,885	17,937	14,977	193,602
3	IBEW 125	3,292	3,609	3,200	3,568	3,455	3,406	3,697	3,455	3,586	3,490	3,585	3,194	41,537
4	IBEW 659	4,580	4,451	4,450	4,126	4,050	3,975	4,385	4,334	4,876	3,752	4,134	3,592	50,706
5	UWUA 197	171	184	246	192	214	285	190	179	287	173	194	175	2,492
8	UWUA 127	4,178	4,440	4,074	4,242	4,750	4,179	4,478	3,847	4,205	4,443	4,957	4,040	51,832
9	IBEW 57 WY	54	73	68	74	71	65	73	62	62	77	70	61	809
11	IBEW 57 PD	9,015	10,336	9,334	9,490	8,790	8,561	9,044	8,930	8,649	10,175	9,977	9,157	111,459
12	IBEW 57 PS	3,738	3,854	3,579	4,220	3,804	3,486	3,613	3,556	3,973	3,747	3,765	3,382	44,716
13	PCCC Non-Exempt	687	715	657	748	683	672	725	608	610	628	617	584	7,912
15	IBEW 57 CT	322	342	292	357	350	302	349	304	311	371	340	316	3,956
16	Local 77	128	120	126	120	127	118	110	116	109	125	116	128	1,442
18	Non-Exempt	1,026	1,063	900	1,028	1,011	918	1,067	973	1,026	1,011	1,160	1,016	12,200
Grand Total		42,875	45,977	41,401	44,921	44,115	40,886	44,786	42,160	44,213	43,876	46,852	40,602	522,663

Ref. 4.3.3

PacifiCorp
 Washington Results of Operations - June 2019
 General Wage Increase Adjustment

Labor Increases - July 2018 through June 2020

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, 2018 is shown as effective on January 1, 2019.

12 Months Ended 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							2.65%					
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							1.73%					
15	IBEW 57 CT								2.50%				
16	Local 77								2.25%				
18	Non-Exempt							2.15%					

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12 Months Ending July 2020

Group Code	Labor Group	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20
2	Officer/Exempt							2.90%					
3	IBEW 125		5.10%					2.50%					
4	IBEW 659	5.10%										2.50%	
5	UWUA 197			5.80%									2.50%
8	UWUA 127				2.25%								
9	IBEW 57 WY	2.50%											
11	IBEW 57 PD								5.60%				
12	IBEW 57 PS								5.60%				
13	PCCC Non-Exempt							2.90%					
15	IBEW 57 CT								6.00%				
16	Local 77								2.50%				
18	Non-Exempt							2.90%					

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- (1) Overall actual.
- (2) Labor increases supported by union contracts/actual increases.
- (3) Projected labor increases supported by planned targets.
- (4) A one-time spot increase

PacifiCorp
Washington Results of Operations - June 2019
General Wage Increase Adjustment
Adjustment by FERC Account - Total Company

Indicator	Total Company Basis						
	Actual		% Of Total	Restatement		Pro Forma Adjustment	Pro Forma 12 Months Ending June 2020
	12 Months Ended June 2019	Restating Adjustment		12 Months Ended June 2019			
500CAGE	58,929,406	8.39%	610,559	59,539,965	951,721	60,491,686	
500CAGW	1,183	0.00%	12	1,195	19	1,214	
500JBG	2,114,046	0.30%	21,903	2,135,949	34,142	2,170,091	
500SG	317,696	0.05%	3,292	320,987	5,131	326,118	
501CAEE	111,639	0.02%	1,157	112,795	1,803	114,598	
512CAGE	33,714,691	4.80%	349,313	34,064,004	544,498	34,608,502	
512JBG	21,115,437	3.01%	218,774	21,334,211	341,018	21,675,230	
535CAGE	7,001,888	1.00%	72,546	7,074,434	113,082	7,187,515	
535CAGW	12,005,072	1.71%	124,383	12,129,455	193,884	12,323,339	
545CAGE	729,848	0.10%	7,562	737,410	11,787	749,197	
545CAGW	2,975,273	0.42%	30,826	3,006,099	48,051	3,054,150	
548CAGE	6,286,259	0.90%	65,131	6,351,390	101,524	6,452,914	
548CAGW	2,246,730	0.32%	23,278	2,270,008	36,285	2,306,293	
548SG	1,630,318	0.23%	16,892	1,647,210	26,330	1,673,540	
549OR	44,262	0.01%	459	44,720	715	45,435	
553CAGE	2,117,290	0.30%	21,937	2,139,227	34,195	2,173,422	
553CAGW	736,064	0.10%	7,626	743,690	11,888	755,578	
557CAGE	594,868	0.08%	6,163	601,031	9,607	610,639	
557ID	53,712	0.01%	556	54,268	867	55,136	
557SG	30,192,308	4.30%	312,818	30,505,126	487,611	30,992,737	
560CAGE	4,536,510	0.65%	47,002	4,583,512	73,265	4,656,777	
560CAGW	697,847	0.10%	7,230	705,077	11,270	716,348	
560JBG	54,167	0.01%	561	54,728	875	55,603	
560SG	14,424,776	2.05%	149,453	14,574,229	232,963	14,807,191	
571CAGE	7,438,508	1.06%	77,069	7,515,577	120,133	7,635,711	
571CAGW	3,562,835	0.51%	36,914	3,599,749	57,540	3,657,290	
571JBG	80,633	0.01%	835	81,469	1,302	82,771	
571SG	4,118,091	0.59%	42,667	4,160,758	66,508	4,227,266	
580CA	795,498	0.11%	8,242	803,740	12,847	816,588	
580ID	1,538,858	0.22%	15,944	1,554,802	24,853	1,579,654	
580OR	6,886,628	0.98%	71,351	6,957,980	111,220	7,069,200	
580SNPD	22,659,431	3.23%	234,771	22,894,202	365,954	23,260,156	
580UT	10,558,319	1.50%	109,393	10,667,712	170,519	10,838,231	
580WA	1,666,265	0.24%	17,264	1,683,529	26,910	1,710,439	
580WYP	2,127,370	0.30%	22,041	2,149,411	34,357	2,183,769	
580WYU	263,876	0.04%	2,734	266,610	4,262	270,871	
593CA	4,165,520	0.59%	43,158	4,208,678	67,274	4,275,952	
593ID	4,229,824	0.60%	43,825	4,273,648	68,312	4,341,961	
593OR	26,671,361	3.80%	276,338	26,947,700	430,747	27,378,447	
593SNPD	7,303,497	1.04%	75,671	7,379,168	117,953	7,497,120	
593UT	33,635,539	4.79%	348,493	33,984,033	543,220	34,527,253	
593WA	4,561,458	0.65%	47,261	4,608,719	73,668	4,682,387	
593WYP	8,373,067	1.19%	86,752	8,459,819	135,227	8,595,045	
593WYU	809,181	0.12%	8,384	817,565	13,068	830,633	
903CA	669,488	0.10%	6,936	676,424	10,812	687,236	
903CN	30,635,629	4.36%	317,411	30,953,040	494,771	31,447,811	
903ID	2,049,632	0.29%	21,236	2,070,868	33,102	2,103,970	
903OR	6,423,705	0.91%	66,555	6,490,260	103,744	6,594,004	
903UT	6,041,627	0.86%	62,596	6,104,223	97,573	6,201,797	
903WA	839,589	0.12%	8,699	848,287	13,560	861,847	
903WYP	1,183,539	0.17%	12,262	1,195,802	19,114	1,214,916	
903WYU	247,323	0.04%	2,562	249,885	3,994	253,879	
908CA	42,192	0.01%	437	42,629	681	43,310	
908CN	3,428,794	0.49%	35,525	3,464,319	55,376	3,519,695	
908ID	(456)	0.00%	(5)	(461)	(7)	(468)	
908OR	2,030,993	0.29%	21,043	2,052,036	32,801	2,084,837	
908OTHER	61,125	0.01%	633	61,759	987	62,746	
908UT	2,429,917	0.35%	25,176	2,455,093	39,244	2,494,336	
908WA	337,255	0.05%	3,494	340,749	5,447	346,196	
908WYP	954,027	0.14%	9,885	963,911	15,408	979,319	
920CA	165,614	0.02%	1,716	167,330	2,675	170,005	
920ID	35,586	0.01%	369	35,955	575	36,530	
920OR	85,783	0.01%	889	86,671	1,385	88,057	
920SO	48,237,876	6.87%	499,786	48,737,661	779,050	49,516,712	
920UT	66,659	0.01%	691	67,349	1,077	68,426	
920WA	3,640	0.00%	38	3,677	59	3,736	

PacifiCorp
Washington Results of Operations - June 2019
General Wage Increase Adjustment
Adjustment by FERC Account - Total Company

Total Company Basis							
Indicator	Actual		Restating Adjustment	Restatement		Pro Forma Adjustment	Pro Forma 12 Months Ending June 2020
	12 Months Ended June 2019	% Of Total		12 Months Ended June 2019	12 Months Ended June 2019		
920WYP	86,394	0.01%	895	87,289	1,395	88,684	
935CA	4,037	0.00%	42	4,079	65	4,145	
935OR	14,708	0.00%	152	14,860	238	15,098	
935SO	2,241,864	0.32%	23,228	2,265,092	36,207	2,301,298	
935WA	33	0.00%	0	33	1	34	
935WYP	164	0.00%	2	166	3	168	
Utility Labor	462,393,780	65.8360%	4,790,797	467,184,578	7,467,744	474,652,322	
Non-Utility/Capital	239,947,739	34.1640%	2,486,065	242,433,804	3,875,200	246,309,004	
Total	702,341,520	100.0000%	7,276,863	709,618,382	11,342,944	720,961,326	

PacifiCorp
Washington Results of Operations - June 2019
General Wage Increase Adjustment
Adjustment by FERC Account - WA Allocated

Indicator	WA %	Washington Allocated					
		Actual		Restating Adjustment	Restatement 12 Months Ended June 2019	Pro Forma Adjustment	Pro Forma 12 Months Ending June 2020
		12 Months Ended June 2019	% Of Total				
500CAGE	0.0000%	-	0.00%	-	-	-	-
500CAGW	22.0078%	260	0.00%	3	263	4	267
500JBG	22.0078%	465,255	1.05%	4,820	470,076	7,514	477,590
500SG	8.0012%	25,419	0.06%	263	25,683	411	26,093
501CAEE	0.0000%	-	0.00%	-	-	-	-
512CAGE	0.0000%	-	0.00%	-	-	-	-
512JBG	22.0078%	4,647,047	10.47%	48,147	4,695,194	75,051	4,770,245
535CAGE	0.0000%	-	0.00%	-	-	-	-
535CAGW	22.0078%	2,642,054	5.95%	27,374	2,669,428	42,670	2,712,098
545CAGE	0.0000%	-	0.00%	-	-	-	-
545CAGW	22.0078%	654,793	1.47%	6,784	661,577	10,575	672,152
548CAGE	0.0000%	-	0.00%	-	-	-	-
548CAGW	22.0078%	494,456	1.11%	5,123	499,579	7,986	507,565
548SG	8.0012%	130,445	0.29%	1,352	131,797	2,107	133,903
549OR	0.0000%	-	0.00%	-	-	-	-
553CAGE	0.0000%	-	0.00%	-	-	-	-
553CAGW	22.0078%	161,992	0.36%	1,678	163,670	2,616	166,286
557CAGE	0.0000%	-	0.00%	-	-	-	-
557ID	0.0000%	-	0.00%	-	-	-	-
557SG	8.0012%	2,415,749	5.44%	25,029	2,440,778	39,015	2,479,793
560CAGE	0.0000%	-	0.00%	-	-	-	-
560CAGW	22.0078%	153,581	0.35%	1,591	155,172	2,480	157,652
560JBG	22.0078%	11,921	0.03%	124	12,044	193	12,237
560SG	8.0012%	1,154,156	2.60%	11,958	1,166,114	18,640	1,184,754
571CAGE	0.0000%	-	0.00%	-	-	-	-
571CAGW	22.0078%	784,102	1.77%	8,124	792,226	12,663	804,890
571JBG	22.0078%	17,746	0.04%	184	17,930	287	18,216
571SG	8.0012%	329,497	0.74%	3,414	332,911	5,321	338,232
580CA	0.0000%	-	0.00%	-	-	-	-
580ID	0.0000%	-	0.00%	-	-	-	-
580OR	0.0000%	-	0.00%	-	-	-	-
580SNPD	6.4903%	1,470,657	3.31%	15,237	1,485,895	23,751	1,509,646
580UT	0.0000%	-	0.00%	-	-	-	-
580WA	100.0000%	1,666,265	3.75%	17,264	1,683,529	26,910	1,710,439
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	6.4903%	474,016	1.07%	4,911	478,928	7,655	486,583
593UT	0.0000%	-	0.00%	-	-	-	-
593WA	100.0000%	4,561,458	10.27%	47,261	4,608,719	73,668	4,682,387
593WYP	0.0000%	-	0.00%	-	-	-	-
593WYU	0.0000%	-	0.00%	-	-	-	-
903CA	0.0000%	-	0.00%	-	-	-	-
903CN	6.9689%	2,134,976	4.81%	22,120	2,157,096	34,480	2,191,576
903ID	0.0000%	-	0.00%	-	-	-	-
903OR	0.0000%	-	0.00%	-	-	-	-
903UT	0.0000%	-	0.00%	-	-	-	-
903WA	100.0000%	839,589	1.89%	8,699	848,287	13,560	861,847
903WYP	0.0000%	-	0.00%	-	-	-	-
903WYU	0.0000%	-	0.00%	-	-	-	-
908CA	0.0000%	-	0.00%	-	-	-	-
908CN	6.9689%	238,950	0.54%	2,476	241,426	3,859	245,285
908ID	0.0000%	-	0.00%	-	-	-	-
908OR	0.0000%	-	0.00%	-	-	-	-
908OTHER	0.0000%	-	0.00%	-	-	-	-
908UT	0.0000%	-	0.00%	-	-	-	-
908WA	100.0000%	337,255	0.76%	3,494	340,749	5,447	346,196
908WYP	0.0000%	-	0.00%	-	-	-	-
920CA	0.0000%	-	0.00%	-	-	-	-
920ID	0.0000%	-	0.00%	-	-	-	-
920OR	0.0000%	-	0.00%	-	-	-	-
920SO	6.7618%	3,261,773	7.35%	33,795	3,295,567	52,678	3,348,246
920UT	0.0000%	-	0.00%	-	-	-	-
920WA	100.0000%	3,640	0.01%	38	3,677	59	3,736
920WYP	0.0000%	-	0.00%	-	-	-	-
935CA	0.0000%	-	0.00%	-	-	-	-
935OR	0.0000%	-	0.00%	-	-	-	-
935SO	6.7618%	151,591	0.34%	1,571	153,162	2,448	155,610
935WA	100.0000%	33	0.00%	0	33	1	34
935WYP	0.0000%	-	0.00%	-	-	-	-
Utility Labor		29,228,675	65.8360%	302,834	29,531,510	472,048	30,003,558
Non-Utility/Capital		15,167,493	34.1640%	157,148	15,324,642	244,958	15,569,599
Total		44,396,169	100.0000%	459,983	44,856,151	717,006	45,573,158

PacifiCorp
Results of Operations June 2019
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 2019 Restated Labor						
Annualized Wages Adjustment	a		6,792,136	6,792,136		4.3.3
Annualized Incentive Adjustment	b		-	-		4.3.3
	c	a + b	6,792,136	6,792,136		
Percentage of eligible wages	d		91.72%	100.00%		
Total eligible wages	e	c * d	6,229,691	6,792,136		
Tax rate	f		6.20%	1.45%		
Tax on eligible wages	g	e * f	386,241	98,486		
Total FICA Tax on Restated Labor		g	386,241	98,486	484,727	4.3.3
FICA Calculated on June 2020 Pro Forma Labor						
Pro Forma Wages Adjustment	h		12,604,815	12,604,815		4.3.3
Pro Forma Incentive Adjustment	i		733,881	733,881		4.3.3
	j	h + i	13,338,696	13,338,696		
Percentage of eligible wages	k		91.90%	100.00%		
Total eligible wages	l	j * k	12,258,639	13,338,696		
Tax rate	m		6.20%	1.45%		
Tax on eligible wages	n	l * m	760,036	193,411		
Total FICA Tax on Pro Forma Labor		n	760,036	193,411	953,447	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	(8,010,040)	SO	6.702%	(536,814)	4.4.1
<u>Adjust Property Damage expense to 6-year avg:</u>							
Property Insurance - Transmission	571	RES	(1,539,606)	CAGW	21.577%	(332,204)	4.4.2
Property Insurance - WA Distribution	593	RES	169,938	WA	Situs	169,938	4.4.2
Property Insurance - Non-T&D	553	RES	185,806	CAGW	21.577%	40,092	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 2019
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 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	5,500,000	11,434,234
12 ME June 2019	13,729,796	36,250	-	13,766,046
	Six-year average			5,812,476
	Amount in base period			13,822,515
	Adjustment			<u>(8,010,040)</u>
				Ref 4.4

PacifiCorp
Results of Operations - June 2019
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 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
July 2018 - June 2019	665,939	2,395,784	389,813
6-Year Average	835,877	856,178	575,619
July 2018 - June 2019	665,939	2,395,784	389,813
Difference in six-year average and 12 ME June 2019	169,938 Ref 4.4	(1,539,606) Ref 4.4	185,806 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	(259,186)	CN	6.936%	(17,977)	4.5.1
Advertising Expense - Reallocation	930	RES	(42,585)	SO	6.702%	(2,854)	4.5.1
California Advertising Expense	909	RES	29,617	CA	Situs	-	4.5.1
Idaho Advertising Expense	909	RES	990	ID	Situs	-	4.5.1
Oregon Advertising Expense	909	RES	72,630	OR	Situs	-	4.5.1
Utah Advertising Expense	909	RES	102,102	UT	Situs	-	4.5.1
Washington Advertising Expense	909	RES	1,821	WA	Situs	1,821	4.5.1
Wyoming Advertising Expense	909	RES	1,364	WY-ALL	Situs	-	4.5.1
PP Advertising Expense	909	RES	27,849	CAGW	21.577%	6,009	4.5.1
RMP Advertising Expense	909	RES	22,813	CAGE	0.000%	-	4.5.1
Utah Advertising Expense	930	RES	(43)	UT	Situs	-	4.5.1
Washington Advertising Expense	930	RES	-	WA	Situs	-	4.5.1
Wyoming Advertising Expense	930	RES	42,628	WY-ALL	Situs	-	4.5.1
			<u>(0)</u>			<u>(13,001)</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, 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 2019, 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 2019
 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	259,186
RES	9301000	530020	Advertising Services	SO	42,585
					301,771

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	29,617
RES	9090000	530022	Informational Advertising Services	CAGE	22,813
RES	9090000	530022	Informational Advertising Services	CAGW	27,849
RES	9090000	530022	Informational Advertising Services	ID	990
RES	9090000	530022	Informational Advertising Services	OR	72,630
RES	9090000	530022	Informational Advertising Services	UT	102,102
RES	9090000	530022	Informational Advertising Services	WA	1,821
RES	9090000	530022	Informational Advertising Services	WY	1,364
RES	9301000	530020	Advertising Services	UT	(43)
RES	9301000	530020	Advertising Services	WY	42,628
					301,771

	<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:							
Remove:							
Memberships As Booked	930	RES	(1,665,097)	SO	6.702%	(111,591)	4.6.3
Memberships As Booked	930	RES	<u>(6,980)</u>	WA	Situs	<u>(6,980)</u>	4.6.3
Total			<u>(1,672,077)</u>			<u>(118,571)</u>	
Add Back:							
Memberships on State Specific Factor	930	RES	1,319,717	SO	6.702%	88,444	4.6.3
Memberships on State Specific Factor	930	RES	3,195	CA	Situs	-	4.6.3
Memberships on State Specific Factor	930	RES	141,074	OR	Situs	-	4.6.3
Memberships on State Specific Factor	930	RES	46,002	WA	Situs	46,002	4.6.4
Memberships on State Specific Factor	930	RES	109,252	UT	Situs	-	4.6.4
Memberships on State Specific Factor	930	RES	12,125	ID	Situs	-	4.6.4
Memberships on State Specific Factor	930	RES	40,712	WY-ALL	Situs	-	4.6.4
Total			<u>1,672,077</u>			<u>134,446</u>	
			<u>-</u>			<u>15,875</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 2019, this adjustment situs-assigns any costs attributable to a specific jurisdiction.

PacifiCorp
Washington Results of Operations - June 2019
Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Corrected Factor	Amount	Amounts to be Reallocated
National and Regional Trade Memberships						
930.2	545550	Albany Area Chamber of Commerce	SO	OR	\$ 2,962	\$ 2,962
930.2	545550	Albany-Millersburg Economic Development Corporation	SO	OR	\$ 1,500	\$ 1,500
930.2	545550	Association of Washington Cities	SO	WA	\$ 1,000	\$ 1,000
930.2	545550	Bay Area Chamber of Commerce	SO	OR	\$ 1,511	\$ 1,511
930.2	545550	Butte Valley Chamber of Commerce	SO	CA	\$ 35	\$ 35
930.2	545550	Carbon County Chamber of Commerce	SO	UT	\$ 350	\$ 350
930.2	545550	Central Point Chamber of Commerce	SO	OR	\$ 250	\$ 250
930.2	545550	Cheyenne Sunrise Rotary Club	WYP	WYP	\$ 870	\$ -
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	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	Grants Pass Josephine County Chamber of Commerce	SO	OR	\$ 1,000	\$ 1,000
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	\$ 3,000	\$ 3,000
930.2	545550	Klamath County Economic Development Association	SO	OR	\$ 5,000	\$ 5,000
930.2	553110	Klamath County Economic Development Association	OR	OR	\$ 1,000	\$ -
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	\$ 1,650	\$ 1,650
930.2	545550	Linn-Benton Utilities Coordinating Council	SO	OR	\$ 175	\$ 175
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	\$ 54,926	\$ 54,926
930.2	545550	Oregon Economic Development Association	SO	OR	\$ 5,000	\$ 5,000
930.2	553110	Oregon Economic Development Association	OR	OR	\$ 12,000	\$ -
930.2	545550	Pendleton Chamber of Commerce	SO	OR	\$ 635	\$ 635
930.2	545550	Pomeroy Chamber of Commerce	SO	WA	\$ 300	\$ 300
930.2	545550	Powell Valley Chamber of Commerce	SO	WYP	\$ 750	\$ 750
930.2	545550	Redmond Chamber of Commerce	SO	OR	\$ 230	\$ 230
930.2	545550	Redmond Executive Association	SO	OR	\$ 700	\$ 700
930.2	545550	Riverton Chamber of Commerce	SO	WYP	\$ 924	\$ 924
930.2	545550	Rock Springs Chamber of Commerce	SO	WYP	\$ 1,200	\$ 1,200
930.2	545550	Roseburg Area Chamber of Commerce	SO	OR	\$ 1,030	\$ 1,030
930.2	545550	Rotary Club of Roseburg	SO	OR	\$ 200	\$ 200
930.2	545550	Rotary Club of Salt Lake City	SO	UT	\$ 1,294	\$ 1,294
930.2	545550	Southern Oregon Regional Economic Development	SO	OR	\$ 2,500	\$ 2,500
930.2	553110	Southern Oregon Regional Economic Development	OR	OR	\$ 6,500	\$ -
930.2	545550	Stayton-Sublimity Chamber of Commerce	SO	OR	\$ 1,299	\$ 1,299
930.2	545550	Sublette County Chamber of Commerce	SO	WYP	\$ 330	\$ 330
930.2	545550	Sweet Home Chamber of Commerce	SO	OR	\$ 425	\$ 425
930.2	545550	Tooele County Chamber of Commerce	SO	UT	\$ 650	\$ 650
930.2	545550	Toppenish Chamber of Commerce	SO	WA	\$ 1,650	\$ 1,650
930.2	545550	Tri-County Chamber of Commerce	SO	OR	\$ 255	\$ 255
930.2	545550	Umatilla Chamber of Commerce	SO	OR	\$ 195	\$ 195
930.2	545550	Utah Manufacturers Association	SO	UT	\$ 7,075	\$ 7,075
930.2	545550	Vernal Area Chamber of Commerce	SO	UT	\$ 200	\$ 200
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	Wyoming Business Alliance	SO	WYP	\$ 5,000	\$ 5,000
930.2	545550	Yakima Sunrise Rotary Club	SO	WA	\$ 865	\$ 865
930.2	545550	Yakima Valley Tourism	SO	WA	\$ 1,152	\$ 1,152
930.2	545550	Zillah Chamber of Commerce	SO	WA	\$ 225	\$ 225
930.2	545550	Casper Area Economic Development Alliance	SO	WYP	\$ 4,000	\$ 4,000
930.2	553110	Casper Area Economic Development Alliance	SO	WYP	\$ 4,000	\$ 4,000
930.2	545550	Laramie Chamber of Business Alliance	SO	WYP	\$ 2,000	\$ 2,000
930.2	553110	Laramie Chamber of Business Alliance	SO	WYP	\$ 8,000	\$ 8,000
930.2	545550	Ogden-Weber Chamber of Commerce	SO	UT	\$ 6,000	\$ 6,000
930.2	545550	Oregonians for Food & Shelter, Inc.	SO	OR	\$ 2,000	\$ 2,000
930.2	545550	Portland DAMA International Chapter	SO	SO	\$ 700	\$ 700
930.2	545550	Rexburg Rotary Club	SO	ID	\$ 952	\$ 952
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	\$ 8,750	\$ 8,750
930.2	545550	Utility Economic Development Association, Inc.	SO	SO	\$ 745	\$ 745
930.2	545550	Yreka Chamber of Commerce	SO	CA	\$ 300	\$ 300
930.2	553110	Friends of Old Town Stayton	OR	OR	\$ 2,000	\$ -
930.2	545550	Grandview Chamber of Commerce	SO	WA	\$ 155	\$ 155
930.2	545550	Heber Valley Tourism/Economic Development, Chamber of Commer	SO	UT	\$ 250	\$ 250
930.2	545550	Park City Chamber Bureau	SO	UT	\$ 230	\$ 230

PacifiCorp
Washington Results of Operations - June 2019
Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Corrected Factor	Amount	Amounts to be Reallocated
National and Regional Trade Memberships						
930.2	545550	Richfield Area Chamber of Commerce	SO	UT	\$ 275	\$ 275
930.2	545550	Rotary Club of Pendleton	SO	OR	\$ 435	\$ 435
930.2	545550	St. George Area Economic Development	SO	UT	\$ 1,200	\$ 1,200
930.2	553110	St. George Area Economic Development	SO	UT	\$ 1,200	\$ 1,200
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	\$ 1,500	\$ 1,500
930.2	545550	Cache Chamber of Commerce	SO	UT	\$ 678	\$ 678
930.2	545550	Corvallis Chamber of Commerce	SO	OR	\$ 3,500	\$ 3,500
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	Hispanic Metropolitan Chamber	SO	OR	\$ 2,000	\$ 2,000
930.2	545550	Jacksonville Chamber of Commerce	SO	WYP	\$ 175	\$ 175
930.2	553110	Jefferson County Economic Development	OR	OR	\$ 2,000	\$ -
930.2	545550	Klamath Basin Home Builders Association	SO	OR	\$ 425	\$ 425
930.2	545550	Lake County Chamber of Commerce	SO	OR	\$ 300	\$ 300
930.2	553110	Lake County Chamber of Commerce	OR	OR	\$ 1,000	\$ -
930.2	545550	Mid-Willamette Utility Coordinating Council	SO	OR	\$ 52	\$ 52
930.2	545550	Monmouth- Independence Chamber of Commerce	SO	OR	\$ 1,200	\$ 1,200
930.2	545550	North Santiam Chamber of Commerce	SO	OR	\$ 500	\$ 500
930.2	545550	Rexburg Area Chamber of Commerce	SO	ID	\$ 473	\$ 473
930.2	545550	Rigby Chamber of Commerce	SO	ID	\$ 100	\$ 100
930.2	545550	Sandy Area Chamber of Commerce	SO	UT	\$ 5,000	\$ 5,000
930.2	545550	Selah Chamber of Commerce	SO	WA	\$ 250	\$ 250
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	\$ 150	\$ 150
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	WA	WA	\$ 1,000	\$ 1,000
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	553110	Wyoming Economic Development Association	SO	WYP	\$ 875	\$ 875
930.2	545550	Yakima County Development Association	SO	WA	\$ 15,000	\$ 15,000
930.2	553110	Yakima County Development Association	WA	WA	\$ 480	\$ 480
930.2	545550	American Wind Wildlife Institute	SO	SO	\$ 25,000	\$ 25,000
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	Draper Area Chamber of Commerce	SO	UT	\$ 495	\$ 495
930.2	545550	Economic Development for Central Oregon	SO	OR	\$ 7,500	\$ 7,500
930.2	545550	Evanston Chamber of Commerce	SO	WYP	\$ 1,000	\$ 1,000
930.2	545550	Granger Chamber of Commerce	SO	WA	\$ 225	\$ 225
930.2	545550	Hood River County Chamber of Commerce	SO	OR	\$ 350	\$ 350
930.2	545550	Linkville Kiwanis Club	SO	CA	\$ 110	\$ 110
930.2	545550	Pacific Northwest Utilities Conference Committee	SO	SO	\$ 4,615	\$ 4,615
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	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	Waitsburg Commercial Club Membership	SO	WA	\$ 300	\$ 300
930.2	545550	WorldatWork	SO	SO	\$ 265	\$ 265
930.2	545550	Box Elder Chamber of Commerce	SO	UT	\$ 240	\$ 240
930.2	545550	Breakfast Exchange Club of Ogden	SO	UT	\$ 600	\$ 600
930.2	545550	Dallas Area Visitors Center	SO	OR	\$ 600	\$ 600
930.2	545550	Economic Development Alliance of Lincoln County	SO	OR	\$ 100	\$ 100
930.2	545550	Greater Smithfield Chamber of Commerce	SO	UT	\$ 100	\$ 100
930.2	553110	International Economic Development Council	SO	SO	\$ 2,000	\$ 2,000
930.2	545550	Jefferson Economic Development Institute	SO	CA	\$ 1,000	\$ 1,000
930.2	553110	Jefferson Economic Development Institute	CA	CA	\$ 1,000	\$ -
930.2	545550	Linn-Benton Community College Foundation	SO	OR	\$ 500	\$ 500
930.2	553110	Lovell Inc.	SO	WYP	\$ 1,500	\$ 1,500
930.2	545550	Moab Chamber of Commerce	SO	UT	\$ 1,500	\$ 1,500
930.2	553110	Port of Columbia County	WA	WA	\$ 500	\$ 500
930.2	545550	River District Chamber	SO	UT	\$ 2,500	\$ 2,500
930.2	545550	Salt Lake Chamber	SO	UT	\$ 30,000	\$ 30,000
930.2	545550	Siskiyou County Jobs Council	SO	CA	\$ 1,500	\$ 1,500
930.2	553110	Six County Association of Governments	SO	UT	\$ 1,000	\$ 1,000
930.2	545550	The Enterprise	SO	SO	\$ 750	\$ 750
930.2	545550	Thermopolis-Hot Springs Chamber of Commerce	SO	WYP	\$ 395	\$ 395
930.2	545550	Umpqua Economic Development Partnership	SO	OR	\$ 5,000	\$ 5,000
930.2	545550	Utah Clean Air Partnership UCAIR Inc.	SO	UT	\$ 5,000	\$ 5,000
930.2	545550	Walla Walla Valley Chamber of Commerce	SO	WA	\$ 10,000	\$ 10,000
930.2	553110	Walla Walla Valley Chamber of Commerce	WA	WA	\$ 5,000	\$ 5,000

PacifiCorp
Washington Results of Operations - June 2019
Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Corrected Factor	Amount	Amounts to be Reallocated
National and Regional Trade Memberships						
930.2	545550	Western Labor and Management Public Affairs Committee	SO	SO	\$ 2,000	\$ 2,000
930.2	545550	Wyoming Press Association	SO	WYP	\$ 125	\$ 125
930.2	545550	Prineville Chamber of Commerce	SO	OR	\$ 240	\$ 240
930.2	545550	Cannon Beach Chamber of Commerce	SO	OR	\$ 310	\$ 310
930.2	545550	Canyonville Area Chamber of Commerce	SO	OR	\$ 75	\$ 75
930.2	545550	Buffalo Chamber of Commerce	SO	WYP	\$ 1,750	\$ 1,750
930.2	545550	Myrtle Creek-Tri City Area Chamber of Commerce	SO	OR	\$ 105	\$ 105
930.2	545550	Philomath Chamber of Commerce	SO	OR	\$ 325	\$ 325
930.2	545550	Southern Oregon Timber Industries Association	SO	OR	\$ 260	\$ 260
930.2	545550	Greybull Area Chamber of Commerce	SO	WYP	\$ 255	\$ 255
930.2	545550	Rawlins Chamber of Commerce	SO	WYP	\$ 250	\$ 250
930.2	545550	Lane Utilities Coordinating Council	SO	OR	\$ 100	\$ 100
930.2	545550	East-Linn Utilities Coordinating Council	SO	OR	\$ 125	\$ 125
930.2	545550	Western Energy Institute	SO	SO	\$ 500	\$ 500
930.2	545550	Casper Area Chamber of Commerce	SO	WYP	\$ 4,500	\$ 4,500
930.2	545550	Lovell Area Chamber of Commerce	SO	WYP	\$ 325	\$ 325
930.2	545550	Coquille Chamber of Commerce	SO	OR	\$ 145	\$ 145
930.2	553110	Carbon County Economic Development Corporation	SO	UT	\$ 5,000	\$ 5,000
930.2	545550	Associated Taxpayers of Idaho	SO	ID	\$ 600	\$ 600
930.2	545550	Douglas Timber Operators	SO	OR	\$ 600	\$ 600
930.2	545550	Northwest Public Power Association	SO	SO	\$ 1,625	\$ 1,625
930.2	545550	Drive Oregon, Forth	SO	OR	\$ 2,500	\$ 2,500
930.2	545550	Lander Chamber of Commerce	SO	WYP	\$ 759	\$ 759
930.2	545550	Energy Systems Integration Group	SO	SO	\$ 936	\$ 936
930.2	545550	Cedar City Chamber of Commerce	SO	UT	\$ 800	\$ 800
930.2	553110	Four County Alliance of Southeast Idaho	SO	ID	\$ 2,000	\$ 2,000
930.2	545550	Klamath County Chamber of Commerce	SO	OR	\$ 799	\$ 799
930.2	545550	Northwest Environmental Business Council	SO	SO	\$ 500	\$ 500
930.2	545550	Regional Economic Development for Eastern Idaho	SO	ID	\$ 2,000	\$ 2,000
930.2	553110	Prineville Economic Development	OR	OR	\$ 1,500	\$ -
930.2	545550	Oregon Sports Authority	SO	OR	\$ 5,000	\$ 5,000
930.2	545550	Partners in Diversity	SO	OR	\$ 4,000	\$ 4,000
930.2	553110	Utah Media Group	SO	UT	\$ 1,500	\$ 1,500
930.2	545550	Vernal Chamber (Dinahmites)	SO	UT	\$ 75	\$ 75
930.2	545550	Association of Washington Business	SO	WA	\$ 1,000	\$ 1,000
930.2	553110	Soul District Business Association	OR	OR	\$ 5,000	\$ -
930.2	553110	Soul District Business Association	SO	OR	\$ 1,000	\$ 1,000
					\$ 427,866	\$ 391,996

Industry Association Dues

930.2	545550	American Wind Energy Association	SO	SO	25,000	25,000
930.2	545550	Centre for Energy Advancement through Technological Innovator	SO	SO	29,550	29,550
930.2	545550	Edison Electric Institute	SO	SO	871,843	871,843
930.2	545550	National Automated Clearing House	SO	SO	2,875	2,875
930.2	545550	National Electric Energy Testing Research and Application Center	SO	SO	98,000	98,000
930.2	545550	National Joint Utilities Notification System	SO	SO	1,313	1,313
930.2	545550	North American Transmission Forum, Inc.	SO	SO	41,216	41,216
930.2	545550	Northwest Hydroelectric Association	SO	SO	1,200	1,200
930.2	545550	Smart Electric Power Alliance	SO	SO	10,250	10,250
930.2	545550	Intermountain Electrical Association	SO	SO	9,000	9,000
930.2	545550	Rocky Mountain Electrical League	SO	SO	18,000	18,000
930.2	545550	Pacific Northwest Utilities Conference Committee	SO	SO	39,417	39,417
930.2	545550	Edison Electric Institute - Avian Power Line Interaction Committee	SO	SO	4,500	4,500
930.2	545550	Edison Electric Institute - USWAG	SO	SO	56,618	56,618
930.2	545550	Western Energy Supply Transmission Associates	SO	SO	25,685	25,685
930.2	545550	North American Transmission Forum	SO	SO	45,615	45,615
					1,280,082	1,280,082

SUMMARY

Memberships as Booked

Account	Factor	Amount	
930.2	SO	1,665,097	Ref 4.6
930.2	WA	6,980	Ref 4.6
		<u>1,672,077</u>	

Reallocated Memberships

Account	Factor	Amount	
930.2	SO	1,319,717	Ref 4.6
930.2	CA	3,195	Ref 4.6
930.2	OR	141,074	Ref 4.6

PacifiCorp
 Washington Results of Operations - June 2019
 Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Corrected Factor	Amount	Amounts to be Reallocated
National and Regional Trade Memberships						
			930.2	WA	46,002	Ref 4.6
			930.2	UT	109,252	Ref 4.6
			930.2	ID	12,125	Ref 4.6
			930.2	WYP	40,712	Ref 4.6
					<u>1,672,077</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	62,259	WA	Situs	62,259	4.7.1

Description of Adjustment

This adjusts the Company's actual June 2019 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 2019
Revenue Sensitive Items & Uncollectible Expense

12 Months Ended	WA FERC Account 904	General Business Revenues
Jun-16	1,556,484	330,245,262
Jun-17	1,685,839	340,464,803
Jun-18	1,808,555	322,739,180
Jun-19	1,534,663	326,549,202

Ref 2.14

Ref 2.3

Line	description	4 year Average
1	Unadjusted Revenue	329,999,611
2	Per Books Uncollectible Expense	1,646,385
3	Uncollectible % (Line 2 / Line 1)	0.4989%
4	Normalized Revenue	349,406,604
5	Normalizing Adjustments	29,321,397
6	General Business Revenues before Adjustments	320,085,207
7	Normalized Uncollectible Expense (Line 3 * Line 4)	1,596,921
8	Per Books Uncollectible Expense	1,534,663
9	Adjustment to Uncollectible Expense	62,259
10	Pro Forma Revenue	349,406,604
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

	<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	165,068	CAEE	0.000%	-	
	557	RES	67,618	CAGE	0.000%	-	
	557	RES	805,418	CAGW	21.577%	173,787	
	557	RES	1,490	OR	Situs	-	
	557	RES	(1,127,616)	SG	7.811%	(88,079)	
	557	RES	78,931	SO	6.702%	5,290	
	557	RES	2,336	UT	Situs	-	
	557	RES	6,754	WA	Situs	6,754	
	588	RES	(3,809)	SNPD	6.441%	(245)	
	588	RES	3,809	UT	Situs	-	
	905	RES	1,736	CAGE	0.000%	-	
	905	RES	94,354	CAGW	21.577%	20,359	
	905	RES	(1,736)	CN	6.936%	(120)	
	905	RES	(94,354)	UT	Situs	-	
	923	RES	94,009	CAGE	0.000%	-	
	923	RES	298,440	CAGW	21.577%	64,395	
	923	RES	12,116	JBG	21.577%	2,614	
	923	RES	38,611	OR	Situs	-	
	923	RES	128,199	SG	7.811%	10,014	
	923	RES	(397,294)	SO	6.702%	(26,626)	
	923	RES	(170,688)	UT	Situs	-	
	923	RES	1,920	WA	Situs	1,920	
	923	RES	(5,313)	WY-ALL	Situs	-	
	925	RES	52,906	OR	Situs	-	
	925	RES	(109,935)	SO	6.702%	(7,368)	
	925	RES	56,641	UT	Situs	-	
	925	RES	388	WA	Situs	388	
	928	RES	26,141	CAGE	0.000%	-	
	928	RES	268	CAGW	21.577%	58	
	928	RES	291,738	OR	Situs	-	
	928	RES	1,960	SG	7.811%	153	
	928	RES	(1,851,560)	SO	6.702%	(124,087)	
	928	RES	1,421,297	UT	Situs	-	
	928	RES	(268)	WA	Situs	(268)	
	928	RES	110,424	WY-ALL	Situs	-	
			<u>0</u>			<u>38,938</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
506	JBG	(5,846)	-	21.577%	-
539	CAGE	875	-	0.000%	-
549	CAGE	1,750	-	0.000%	-
557	CAEE	-	165,068	0.000%	-
557	CAGE	87,500	67,618	0.000%	-
557	CAGW	84,437	805,418	21.577%	173,787
557	OR	-	1,490	0.000%	-
557	SG	2,062,899	(1,127,616)	7.811%	(88,079)
557	SO	-	78,931	6.702%	5,290
557	UT	-	2,336	0.000%	-
557	WA	-	6,754	100.000%	6,754
560	CAGE	2,480	-	0.000%	-
560	SG	6,871	-	7.811%	-
561	CAGE	5,780	-	0.000%	-
588	SNPD	3,809	(3,809)	6.441%	(245)
588	UT	-	3,809	0.000%	-
593	SNPD	42,968	-	6.441%	-
594	UT	61	-	0.000%	-
903	CN	8,508	-	6.936%	-
905	CAGE	-	1,736	0.000%	-
905	CAGW	-	94,354	21.577%	20,359
905	CN	17,934	(1,736)	6.936%	(120)
905	UT	416,830	(94,354)	0.000%	-
923	CA	136,107	-	0.000%	-
923	CAGE	-	94,009	0.000%	-
923	CAGW	-	298,440	21.577%	64,395
923	JBG	-	12,116	21.577%	2,614
923	OR	85,924	38,611	0.000%	-
923	SG	-	128,199	7.811%	10,014
923	SO	875,957	(397,294)	6.702%	(26,626)
923	UT	1,272,251	(170,688)	0.000%	-
923	WA	9,696	1,920	100.000%	1,920
923	WYP	1,683	-	0.000%	-
923	WYU	5,542	(5,313)	0.000%	-
925	OR	-	52,906	0.000%	-
925	SO	218,668	(109,935)	6.702%	(7,368)
925	UT	-	56,641	0.000%	-
925	WA	-	388	100.000%	388
928	CA	727,892	-	0.000%	-
928	CAEE	8,083	-	0.000%	-
928	CAGE	-	26,141	0.000%	-
928	CAGW	-	268	21.577%	58
928	OR	532,514	291,738	0.000%	-
928	SG	-	1,960	7.811%	153
928	SO	2,214,771	(1,851,560)	6.702%	(124,087)
928	UT	312,642	1,421,297	0.000%	-
928	WA	37,139	(268)	100.000%	(268)
928	WYP	116,933	106,627	0.000%	-
928	WYU	-	3,797	0.000%	-
935	UT	203	-	0.000%	-
Total		9,292,861	-		38,938
			Ref. 4.8		Ref. 4.8

5. NET POWER COST

	5.1	5.2	5.3	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	6,910,011	-	6,910,011	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	6,910,011	-	6,910,011	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(7,711,424)	-	(7,182,387)	(529,037)	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	9,171,742	(5,675,631)	14,847,373	-	-	-
13 Transmission	1,069,053	0	1,069,053	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(4,015)	-	-	(4,015)	-	-
19 Total O&M Expenses	2,525,357	(5,675,631)	8,734,040	(533,052)	-	-
20 Depreciation	(344,696)	-	-	(344,696)	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	(37,469)	-	-	(37,469)	-	-
23 Income Taxes: Federal	935,652	1,191,883	(383,046)	126,815	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	70,160	-	-	70,160	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	3,149,003	(4,483,749)	8,350,994	(718,242)	-	-
29						
30 Operating Rev For Return:	3,761,008	4,483,749	(1,440,983)	718,242	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	(27,627,626)	-	-	(27,627,626)	-	-
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:	(27,627,626)	-	-	(27,627,626)	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	20,667,243	-	-	20,667,243	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	1,832,988	-	-	1,832,988	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	22,500,232	-	-	22,500,232	-	-
56						
57 Total Rate Base:	(5,127,395)	-	-	(5,127,395)	-	-
58						
59						
60 Estimated ROE impact	1.104%	1.173%	-0.377%	0.303%	0.000%	0.000%
61 Estimated Price Change	(5,490,683)	(5,953,328)	1,913,274	(1,450,630)	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	4,766,820	5,675,631	(1,824,029)	915,217	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(52,188)	-	-	(52,188)	-	-
71 Schedule "M" Deductions	259,147	-	-	259,147	-	-
72 Income Before Tax	4,455,485	5,675,631	(1,824,029)	603,882	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	4,455,485	5,675,631	(1,824,029)	603,882	-	-
77						
78 Federal Income Taxes	935,652	1,191,883	(383,046)	126,815	-	-

	5.1	5.2	5.3	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	(529,037)	-	(529,037)	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	(5,675,631)	(5,675,631)	-	-	-	-
13 Transmission	0	0	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(4,015)	-	(4,015)	-	-	-
19 Total O&M Expenses	(6,208,683)	(5,675,631)	(533,052)	-	-	-
20 Depreciation	(344,696)	-	(344,696)	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	(37,469)	-	(37,469)	-	-	-
23 Income Taxes: Federal	1,318,698	1,191,883	126,815	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	70,160	-	70,160	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(5,201,991)	(4,483,749)	(718,242)	-	-	-
29						
30 Operating Rev For Return:	5,201,991	4,483,749	718,242	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	(27,627,626)	-	(27,627,626)	-	-	-
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:	(27,627,626)	-	(27,627,626)	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	20,667,243	-	20,667,243	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	1,832,988	-	1,832,988	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	22,500,232	-	22,500,232	-	-	-
56						
57 Total Rate Base:	(5,127,395)	-	(5,127,395)	-	-	-
58						
59						
60 Estimated ROE impact	1.484%	1.173%	0.000%	0.303%	0.000%	0.000%
61 Estimated Price Change	(7,403,957)	(5,953,328)	-	(1,450,630)	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	6,590,848	5,675,631	915,217	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(52,188)	-	(52,188)	-	-	-
71 Schedule "M" Deductions	259,147	-	259,147	-	-	-
72 Income Before Tax	6,279,513	5,675,631	603,882	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	6,279,513	5,675,631	603,882	-	-	-
77						
78 Federal Income Taxes	1,318,698	1,191,883	126,815	-	-	-

	5.1	5.2	5.3	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	6,910,011	-	6,910,011	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	6,910,011	-	6,910,011	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(7,182,387)	-	(7,182,387)	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	14,847,373	-	14,847,373	-	-	-
13 Transmission	1,069,053	-	1,069,053	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	8,734,040	-	8,734,040	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(383,046)	-	(383,046)	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	8,350,994	-	8,350,994	-	-	-
29						
30 Operating Rev For Return:	(1,440,983)	-	(1,440,983)	-	-	-
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	-0.385%	0.000%	-0.385%	0.000%	0.000%	0.000%
61 Estimated Price Change	1,913,274	-	1,913,274	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(1,824,029)	-	(1,824,029)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(1,824,029)	-	(1,824,029)	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(1,824,029)	-	(1,824,029)	-	-	-
77						
78 Federal Income Taxes	(383,046)	-	(383,046)	-	-	-

	<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	21.577%	- 5.1.1
	Post-Merger Firm Sales	447NPC	RES	-	CAGW	21.577%	- 5.1.1
	Non-Firm Sales	447NPC	RES	-	CAEW	22.592%	- 5.1.1
	Total Sales for Resale			<u>-</u>		<u>-</u>	
Purchased Power (Account 555)							
	Existing Firm Demand - Pacific	555NPC	RES	-	CAGW	21.577%	- 5.1.1
	Existing Firm Energy	555NPC	RES	-	CAEW	22.592%	- 5.1.1
	WA Qualifying Facilities	555NPC	RES	-	WA Situs		- 5.1.1
	Post-Merger Firm Energy	555NPC	RES	(26,303,844)	CAGW	21.577%	(5,675,631) 5.1.1
	Other Generation Expenses	555NPC	RES	-	CAGW	21.577%	- 5.1.1
	Total Purchased Power			<u>(26,303,844)</u>		<u>(5,675,631)</u>	
Wheeling (Account 565)							
	Existing Firm - Pacific	565NPC	RES	7,474,132	CAGW	21.577%	1,612,708 5.1.1
	Post Merger Firm	565NPC	RES	(7,474,132)	CAGW	21.577%	(1,612,708) 5.1.1
	Non Firm	565NPC	RES	-	CAEW	22.592%	- 5.1.1
	Total Wheeling Expense			<u>0</u>		<u>0</u>	
Fuel Expense (Accounts 501 and 547)							
	Fuel Consumed - Coal	501NPC	RES	-	CAEW	22.592%	- 5.1.1
	Fuel Consumed - Natural Gas	547NPC	RES	-	CAEW	22.592%	- 5.1.1
	Total Fuel and Other Expense			<u>-</u>		<u>-</u>	
Total Net Power Cost Adjustment - Restating				<u>(26,303,844)</u>		<u>(5,675,631)</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.

PacifiCorp
Washington Results of Operations - June 2019
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	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 2019																								
NORMALIZED NPC 12 Months Ended June 2019																								
NORMALIZING ADJUSTMENT 12 Months Ended June 2019																								
PRO FORMA NPC 12 Months Ending June 2020																								
PRO FORMA ADJUSTMENT 12 Months Ending June 2020																								
Sales for Resale (Account 447)																								
Existing Firm Sales - Pacific	447NPC	CAGW	21.5772%	-	-	-	-	-	-	-	-	CAGW	21.5772%	-	-	-	-	-	-	-	-	-	-	
Post-Merger Firm Sales	447NPC	CAGW	21.5772%	78,875,721	17,019,166	78,875,721	17,019,166	-	-	-	-	CAGW	21.5772%	110,900,328	23,929,178	-	-	32,024,606	6,910,011	-	-	-		
Non-Firm Sales	447NPC	CAEW	22.5916%	-	-	-	-	-	-	-	-	CAEW	22.5916%	-	-	-	-	-	-	-	-	-		
Total Sales for Resale				78,875,721	17,019,166	78,875,721	17,019,166	-	-	-	-			110,900,328	23,929,178	-	-	32,024,606	6,910,011	-	-	-		
Purchased Power (Account 555)																								
Existing Firm Demand - Pacific	555NPC	CAGW	21.5772%	444,056	95,815	444,056	95,815	-	-	-	-	CAGW	21.5772%	4,883,936	1,053,816	-	-	4,439,880	958,001	-	-	-		
Existing Firm Energy	555NPC	CAEW	22.5916%	1,051,205	237,484	1,051,205	237,484	-	-	-	-	CAEW	22.5916%	11,443,647	2,585,300	-	-	10,392,441	2,347,816	-	-	-		
WA Qualifying Facilities	555NPC	WA	100.0000%	215,592	215,592	215,592	215,592	-	-	-	-	WA	100.0000%	217,024	217,024	-	-	1,432	1,432	-	-	-		
WA Qualifying Facilities	555NPC	CAGW	21.5772%	-	-	-	-	-	-	-	-	CAGW	21.5772%	-	-	-	-	-	-	-	-	-		
Post-Merger Firm Energy	555NPC	CAGW	21.5772%	192,227,951	41,477,395	165,924,107	35,801,764	(26,303,844)	(5,675,631)	(26,303,844)	(5,675,631)	CAGW	21.5772%	187,281,235	40,410,033	-	-	21,357,128	4,608,269	-	-	-		
Other Generation Expenses	555NPC	CAGW	21.5772%	-	-	-	-	-	-	-	-	CAGW	21.5772%	2,215,784	478,104	-	-	2,215,784	478,104	-	-	-		
Total Purchased Power				193,938,804	42,026,286	167,634,959	36,350,654	(26,303,844)	(5,675,631)	(26,303,844)	(5,675,631)			206,041,626	44,744,277	-	-	38,406,666	8,393,622	-	-	-		
Wheeling (Account 565)																								
Existing Firm - Pacific	565NPC	CAGW	21.5772%	-	-	7,474,132	1,612,708	7,474,132	1,612,708	7,474,132	1,612,708	CAGW	21.5772%	21,317,849	4,599,793	-	-	13,843,717	2,987,086	-	-	-		
Existing Firm - Utah	565NPC	CAGW	21.5772%	-	-	-	-	-	-	-	-	CAGW	21.5772%	-	-	-	-	-	-	-	-	-		
Post Merger Firm	565NPC	CAGW	21.5772%	124,485,683	26,860,516	117,011,551	25,247,808	(7,474,132)	(1,612,708)	(7,474,132)	(1,612,708)	CAGW	21.5772%	105,416,434	22,745,907	-	-	(11,595,117)	(2,501,901)	-	-	-		
Non Firm	565NPC	CAEW	22.5916%	-	-	-	-	-	-	-	-	CAEW	22.5916%	2,584,452	583,868	-	-	2,584,452	583,868	-	-	-		
Total Wheeling Expense				124,485,683	26,860,516	124,485,683	26,860,516	0	0	0	0			129,318,735	27,929,569	-	-	4,833,052	1,069,053	-	-	-		
Fuel Expense (Accounts 501 and 547)																								
Fuel Consumed - Coal	501NPC	CAEW	22.5916%	245,722,226	55,512,519	245,722,226	55,512,519	-	-	-	-	CAEW	22.5916%	213,929,900	48,330,132	-	-	(31,792,326)	(7,182,387)	-	-	-		
Fuel Consumed - Natural Gas	547NPC	CAEW	22.5916%	60,748,148	13,723,963	60,748,148	13,723,963	-	-	-	-	CAEW	22.5916%	89,315,218	20,177,714	-	-	28,567,070	6,453,751	-	-	-		
Total Fuel and Other Expense				306,470,374	69,236,482	306,470,374	69,236,482	-	-	-	-			303,245,119	68,507,846	-	-	(3,225,256)	(728,636)	-	-	-		
Total Net Power Cost				546,019,139	121,104,117	519,715,295	115,428,486	(26,303,844)	(5,675,631)	(26,303,844)	(5,675,631)			527,705,151	117,252,515	-	-	7,989,856	1,824,029	-	-	-		
				Ref. 5.1.3	Ref. 2.2 Line 66	Ref. 5.1.4		Ref. 5.1					Ref. 5.1.5				Ref. 5.2							

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

Period Ending
CY 2019 Q2

	<u>Total</u>	<u>Pre-Merger Demand</u>	<u>Pre-Merger Energy</u>	<u>Non-Firm</u>	<u>Post-Merger</u>
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	-	-			
Post Merger	78,875,721				78,875,721
Utah Pre Merger	-	-			
NonFirm Sub Total	-			-	
	-----	-----	-----	-----	-----
TOTAL SPECIAL SALES	78,875,721	-	-	-	78,875,721
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	-	-			
Pacific Capacity	-	-	-		
Mid Columbia	1,446,443	433,933	1,012,510		
Misc/Pacific	48,818	10,123	38,695		
Q.F. Contracts/PPL	215,592	-	-		215,592
Small Purchases west	-	-			
	-----	-----	-----	-----	-----
Pacific Sub Total	1,710,853	444,056	1,051,205	-	215,592
Gemstate	-		-		
GSLM	-		-		
QF Contracts/UPL	0		-		-
IPP Layoff	-	-			
Small Purchases east	-		-		
UP&L to PP&L	-	-			
	-----	-----	-----	-----	-----
Utah Sub Total	-	-	-	-	-
Combine Hills Wind	4,521,745				4,521,745
Short Term Firm Purchases	187,706,206				187,706,206
	-----	-----	-----	-----	-----
New Firm Sub Total	192,227,951	-	-	-	192,227,951
	-----	-----	-----	-----	-----
TOTAL PURCHASED POWER & NET INTERCHANGE	193,938,804	444,056	1,051,205	-	192,443,542
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	-	-			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	124,485,683				124,485,683
Non-Firm Wheeling	-			-	
	-----	-----	-----	-----	-----
TOTAL WHEELING & U. OF F. EXPENSE	124,485,683	-	-	-	124,485,683
COAL FUEL BURN EXPENSE					
Colstrip	6,626,549			6,626,549	
Jim Bridger	239,095,677			239,095,677	
	-----	-----	-----	-----	-----
TOTAL COAL FUEL BURN EXPENSE	245,722,226	-	-	245,722,226	-
GAS FUEL BURN EXPENSE					
Chehalis	27,196,795			27,196,795	
Hermiston	33,551,354			33,551,354	
	-----	-----	-----	-----	-----
TOTAL GAS FUEL BURN EXPENSE	60,748,148	-	-	60,748,148	-
OTHER GENERATION EXPENSE					
	-				
	-----	-----	-----	-----	-----
TOTAL OTHER GEN. EXPENSE	-	-	-	-	-
	=====	=====	=====	=====	=====
NET POWER COST	546,019,139	444,056	1,051,205	306,470,374	238,053,504
	=====	=====	=====	=====	=====

Ref 5.1.1

Period Ending 2019Q2	Study Results MERGED PEAK/ENERGY SPLIT (\$)				
	Merged <u>12ME Jun 19</u>	Pre-Merger <u>Demand</u>	Pre-Merger <u>Energy</u>	<u>Non-Firm</u>	<u>Post-Merger</u>
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	-	-			
Post Merger	78,875,721				78,875,721
TOTAL SPECIAL SALES	78,875,721	-	-	-	78,875,721
PURCHASED POWER & NET INTERCHANGE					
Mid Columbia	1,446,443	433,933	1,012,510		
Misc/Pacific	48,818	10,123	38,695		
Q.F. Contracts/PPL	215,592	-	-		215,592
Pacific Sub Total	1,710,853	444,056	1,051,205	-	215,592
Combine Hills Wind p160595	4,521,745				4,521,745
Short Term Firm Purchases	161,402,362				161,402,362
New Firm Sub Total	165,924,107	-	-	-	165,924,107
Seven Mile II Wind	-				-
Non Firm Sub Total	-				-
TOTAL PURCHASED PW & NET INT.	167,634,959	444,056	1,051,205	-	166,139,698
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	7,474,132	7,474,132			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	117,011,551				117,011,551
Nonfirm Wheeling	-				-
TOTAL WHEELING & U. OF F. EXPENSE	124,485,683	7,474,132	-	-	117,011,551
THERMAL FUEL BURN EXPENSE					
Colstrip	6,626,549			6,626,549	
Chehalis	27,196,795			27,196,795	
Hermiston	33,551,354			33,551,354	
Jim Bridger	239,095,677			239,095,677	
TOTAL FUEL BURN EXPENSE	306,470,374	-	-	306,470,374	-
OTHER GENERATION EXPENSE					
Blundell	-				-
TOTAL OTHER GEN. EXPENSE	-	-	-	-	-
NET POWER COST	519,715,295	7,918,188	1,051,205	306,470,374	204,275,527

Ref. 5.1.1

PacifiCorp

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

Period Ending
Jun-20

	<u>Merged</u> <u>07/19-06/20</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	110,900,328				110,900,328
	-----	-----			-----
TOTAL SPECIAL SALES	110,900,328	-	-	-	110,900,328
PURCHASED POWER & NET INTERCHANGE					
Mid Columbia	16,172,798	4,851,839	11,320,959		
Misc/Pacific	154,785	32,097	122,688		
Q.F. Contracts/PPL	217,024	-	-		217,024
	-----	-----			-----
Pacific Sub Total	16,544,606	4,883,936	11,443,647	-	217,024
Combine Hills Wind	5,293,865				5,293,865
Short Term Firm Purchases	181,987,370				181,987,370
	-----	-----			-----
New Firm Sub Total	187,281,235	-	-	-	187,281,235
Integration Charge	2,215,784				2,215,784
Non Firm Sub Total	-			-	-
	-----	-----			-----
TOTAL PURCHASED PW & NET INT.	206,041,626	4,883,936	11,443,647	-	189,714,043
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Faci	21,317,849	21,317,849			
Utah Firm Wheeling and Use of Faciliti	-	-			
Post Merger	105,416,434				105,416,434
Nonfirm Wheeling	2,584,452			2,584,452	
	-----	-----			-----
TOTAL WHEELING & U. OF F. EXPENSI	129,318,735	21,317,849	-	2,584,452	105,416,434
THERMAL FUEL BURN EXPENSE					
Colstrip	7,812,191			7,812,191	
Chehalis	66,057,968			66,057,968	
Hermiston	23,257,250			23,257,250	
Jim Bridger	206,117,709			206,117,709	
	-----	-----			-----
TOTAL FUEL BURN EXPENSE	303,245,119	-	-	303,245,119	-
OTHER GENERATION EXPENSE					
Blundell	-			-	
	-----	-----			-----
TOTAL OTHER GEN. EXPENSE	-	-	-	-	-
	=====	=====			=====
NET POWER COST	527,705,151	26,201,785	11,443,647	305,829,571	184,230,149
	=====	=====			=====

Ref. 5.1.1

	<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:							
Sales for Resale (Account 447)							
Existing Firm Sales - Pacific	447NPC	PRO	-	CAGW	21.577%	-	5.1.1
Post-Merger Firm Sales	447NPC	PRO	32,024,606	CAGW	21.577%	6,910,011	5.1.1
Non-Firm Sales	447NPC	PRO	-	CAEW	22.592%	-	5.1.1
Total Sales for Resale			<u>32,024,606</u>			<u>6,910,011</u>	
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	PRO	4,439,880	CAGW	21.577%	958,001	5.1.1
Existing Firm Energy	555NPC	PRO	10,392,441	CAEW	22.592%	2,347,816	5.1.1
WA Qualifying Facilities	555NPC	PRO	1,432	WA	Situs	1,432	5.1.1
Post-Merger Firm Energy	555NPC	PRO	21,357,128	CAGW	21.577%	4,608,269	5.1.1
Other Generation Expenses	555NPC	PRO	2,215,784	CAGW	21.577%	478,104	5.1.1
Total Purchased Power			<u>38,406,666</u>			<u>8,393,622</u>	
Wheeling (Account 565)							
Existing Firm - Pacific	565NPC	PRO	13,843,717	CAGW	21.577%	2,987,086	5.1.1
Existing Firm - Utah	565NPC	PRO	-	CAGW	21.577%	-	5.1.1
Post Merger Firm	565NPC	PRO	(11,595,117)	CAGW	21.577%	(2,501,901)	5.1.1
Non Firm	565NPC	PRO	2,584,452	CAEW	22.592%	583,868	5.1.1
Total Wheeling Expense			<u>4,833,052</u>			<u>1,069,053</u>	
Fuel Expense (Accounts 501 and 547)							
Fuel Consumed - Coal	501NPC	PRO	(31,792,326)	CAEW	22.592%	(7,182,387)	5.1.1
Fuel Consumed - Natural Gas	547NPC	PRO	28,567,070	CAEW	22.592%	6,453,751	5.1.1
Total Fuel and Other Expense			<u>(3,225,256)</u>			<u>(728,636)</u>	
Total Net Power Cost Adjustment - Pro Forma			<u>7,989,856</u>			<u>1,824,029</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 2020 consistent with the net power costs projected in Docket UE-140762.

	<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	(1,214,522)	CAGW	21.577%	(262,060)	5.3.2
Post-merger Depreciation Expense	403SP	RES	(382,981)	CAGW	21.577%	(82,637)	5.3.2
Taxes Other	408	RES	(559,091)	GPS	6.702%	(37,469)	5.3.1
Net Depreciation Expense - Sch M	SCHMDT	RES	1,201,023	CAGW	21.577%	259,147	5.3.2
Deferred Income Tax Expense	41010	RES	325,158	CAGW	21.577%	70,160	5.3.2
Operations & Maintenance	500	RES	(10,057)	CAGW	21.577%	(2,170)	5.3.4
Operations & Maintenance	501	RES	(367,550)	CAGW	21.577%	(79,307)	5.3.4
Operations & Maintenance	501	RES	(58,440)	CAGW	21.577%	(12,610)	5.3.4
Operations & Maintenance	502	RES	(311,286)	CAGW	21.577%	(67,167)	5.3.4
Operations & Maintenance	505	RES	(13,339)	CAGW	21.577%	(2,878)	5.3.4
Operations & Maintenance	506	RES	(601,503)	CAGW	21.577%	(129,788)	5.3.4
Operations & Maintenance	507	RES	(6,693)	CAGW	21.577%	(1,444)	5.3.4
Operations & Maintenance	510	RES	(76,239)	CAGW	21.577%	(16,450)	5.3.4
Operations & Maintenance	511	RES	(101,047)	CAGW	21.577%	(21,803)	5.3.4
Operations & Maintenance	512	RES	(765,442)	CAGW	21.577%	(165,161)	5.3.4
Operations & Maintenance	513	RES	(15,772)	CAGW	21.577%	(3,403)	5.3.4
Operations & Maintenance	514	RES	(124,466)	CAGW	21.577%	(26,856)	5.3.4
Administrative & General	924	RES	(47,040)	SO	6.702%	(3,152)	5.3.4
Administrative & General	925	RES	(12,868)	SO	6.702%	(862)	5.3.4
Adjustment to Rate Base:							
Pre-merger Plant	312	RES	(110,283,000)	CAGW	21.577%	(23,795,975)	5.3.2
Post-merger Plant	312	RES	(17,757,873)	CAGW	21.577%	(3,831,651)	5.3.2
Pre-merger Depreciation Reserve	108SP	RES	91,881,987	CAGW	21.577%	19,825,553	5.3.2
Post-merger Depreciation Reserve	108SP	RES	3,900,830	CAGW	21.577%	841,690	5.3.2
Deferred Income Tax Balance	282	RES	8,495,028	CAGW	21.577%	1,832,988	5.3.2
Deferred ITC	255	RES	-	ITC85	13.360%	-	5.3.2
Remove Base Data:							
Schedule M Addition	SCHMAT	RES	(52,188)	WA	Situs	(52,188)	5.3.3

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 Operations - June 2019
Removal of Colstrip Unit #3
Property Tax Calculation

	6/30/2019	Ref.
Total Colstrip Property Taxes	1,887,061	
Colstrip #3 as a percentage of Total Colstrip NBV	29.6276%	
Property Tax expense to remove	<u>559,091</u>	5.3

Gross Colstrip Book Value	239,624,656
Gross Colstrip Book Reserve	<u>(130,746,282)</u>
Total Colstrip NBV	<u>108,878,374</u>
Colstrip Unit 3 Book Value	128,040,873
Colstrip Unit 3 Book Reserve	<u>(95,782,817)</u>
Colstrip Unit 3 NBV	<u>32,258,056</u>
Colstrip Unit 3 NBV %	29.6276%

PacifiCorp
Results of Operations - June 2019
Removal of Colstrip Unit #3
Summary of Balances

	<u>EOP Balance</u>	<u>Ref.</u>
Depreciation Expense - Pre Merger	(1,214,522)	5.3
Depreciation Expense - Post Merger	<u>(382,981)</u>	5.3
	(1,597,504)	
EPIS - Pre Merger	110,283,000	5.3
EPIS - Post Merger	<u>17,757,873</u>	5.3
	128,040,873	
Depreciation Reserve - Pre Merger	(91,881,987)	5.3
Depreciation Reserve - Post Merger	<u>(3,900,830)</u>	5.3
	(95,782,817)	
ADIT Balance	(8,495,028)	5.3
Deferred Income Tax Credit	-	5.3
Tax Depreciation	(396,481)	
Deferred Income Tax Expense	<u>(325,158)</u>	5.3

PacifiCorp
Results of Operations - June 2019
Removal of Colstrip Unit #3
Schedule M

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

PacifiCorp
Results of Operations - June 2019
Removal of Colstrip Unit #3
Colstrip O&M by FERC Acct

FERC Acct	Description	WCA Allocation Factor	A 12 ME June 2019	B Non-Overhaul O&M	C Unit 3 Overhaul	D Unit 4 Overhaul	E = B x 29.6276% Unit 3 Share of Non-Overhaul O&M	F = E + C Total Unit 3 O&M
5000000	OPER SUPV & ENG	CAGW	33,946	33,946			10,057	10,057
5012000	FUEL HAND-COAL	CAGW	1,240,567	1,240,567			367,550	367,550
5014500	START UP FUEL-DIESEL	CAGW	197,248	197,248			58,440	58,440
5020000	STEAM EXPENSES	CAGW	1,050,663	1,050,663			311,286	311,286
5050000	ELECTRIC EXPENSES	CAGW	45,022	45,022			13,339	13,339
5060000	MISC STEAM PWR EXP	CAGW	2,030,213	2,030,213			601,503	601,503
5070000	RENTS (STEAM GEN)	CAGW	22,589	22,589			6,693	6,693
5100000	MNT SUPERV & ENG	CAGW	257,325	257,325			76,239	76,239
5110000	MNT OF STRUCTURES	CAGW	341,056	341,056			101,047	101,047
5120000	MANT OF BOILR PLNT	CAGW	2,583,545	2,583,545			765,442	765,442
5130000	MAINT ELEC PLANT	CAGW	53,234	53,234			15,772	15,772
5140000	MAINT MISC STM PLN	CAGW	420,100	420,100			124,466	124,466
9243000	PROP INS - PREMIUMS	SO	158,769	158,769			47,040	47,040
9250000	INJURIES & DAMAGES	SO	43,433	43,433			12,868	12,868
			<u>8,477,711</u>	<u>8,477,711</u>	-	-	<u>2,511,742</u>	<u>2,511,742</u>

Ref 5.3

Colstrip #3 as a percentage of Total Colstrip NBV

29.6276% Ref 5.3.1

6. DEPRECIATION & AMORTIZATION ADJ.

	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	904,514	337,492	-	-	-	-
21 Amortization	28,952	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(40,224)	(70,873)	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(198,387)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	694,855	266,619	-	-	-	-
29						
30 Operating Rev For Return:	(694,855)	(266,619)	-	-	-	-
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	(16,904,351)	-	(58,801)	(2,786,211)	(2,500,112)	(11,413,279)
48 Accum Prov For Amort	(2,423,618)	-	-	-	-	(1,617,588)
49 Accum Def Income Tax	532,382	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(18,795,587)	-	(58,801)	(2,786,211)	(2,500,112)	(13,030,868)
56						
57 Total Rate Base:	(18,795,587)	-	(58,801)	(2,786,211)	(2,500,112)	(13,030,868)
58						
59						
60 Estimated ROE impact	0.240%	-0.070%	0.001%	0.062%	0.055%	0.293%
61 Estimated Price Change	(899,187)	354,005	(5,699)	(270,057)	(242,326)	(1,263,033)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(933,466)	(337,492)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	741,922	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(191,544)	(337,492)	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(191,544)	(337,492)	-	-	-	-
77						
78 Federal Income Taxes	(40,224)	(70,873)	-	-	-	-

	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	170,924	55,749	340,349	-	-	-	-
21 Amortization	-	-	28,952	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(35,894)	(11,707)	47,601	-	30,649	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	(146,530)	(51,857)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	135,030	44,042	416,902	(146,530)	(21,208)	-	-
29							
30 Operating Rev For Return:	(135,030)	(44,042)	(416,902)	146,530	21,208	-	-
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	-	-	-	-	(145,948)	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	146,530	385,852	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	146,530	239,904	-	-
56							
57 Total Rate Base:	-	-	-	146,530	239,904	-	-
58							
59							
60 Estimated ROE impact	-0.035%	-0.012%	-0.109%	0.035%	0.000%	0.000%	0.000%
61 Estimated Price Change	179,287	58,477	553,545	(180,354)	(4,905)	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(170,924)	(55,749)	(369,301)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	595,974	-	145,948	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(170,924)	(55,749)	226,673	-	145,948	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(170,924)	(55,749)	226,673	-	145,948	-	-
77							
78 Federal Income Taxes	(35,894)	(11,707)	47,601	-	30,649	-	-

	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	567,022	-	-	-	-	-
21 Amortization	28,952	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(0)	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(146,530)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	449,444	-	-	-	-	-
29						
30 Operating Rev For Return:	(449,444)	-	-	-	-	-
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	(16,699,602)	-	(2,786,211)	(2,500,112)	(11,413,279)	-
48 Accum Prov For Amort	(2,423,618)	-	-	-	(1,617,588)	(806,030)
49 Accum Def Income Tax	146,530	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(18,976,690)	-	(2,786,211)	(2,500,112)	(13,030,868)	(806,030)
56						
57 Total Rate Base:	(18,976,690)	-	(2,786,211)	(2,500,112)	(13,030,868)	(806,030)
58						
59						
60 Estimated ROE impact	0.310%	0.000%	0.000%	0.062%	0.055%	0.293%
61 Estimated Price Change	(1,242,587)	-	-	(270,057)	(242,326)	(1,263,033)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(595,974)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	595,974	-	-	-	-	-
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	170,924	55,749	340,349	-	-	-	-
21 Amortization	-	-	28,952	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(35,894)	(11,707)	47,601	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	(146,530)	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	135,030	44,042	416,902	(146,530)	-	-	-
29							
30 Operating Rev For Return:	(135,030)	(44,042)	(416,902)	146,530	-	-	-
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	-	-	-	146,530	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	146,530	-	-	-
56							
57 Total Rate Base:	-	-	-	146,530	-	-	-
58							
59							
60 Estimated ROE impact	-0.035%	-0.012%	-0.109%	0.035%	0.000%	0.000%	0.000%
61 Estimated Price Change	179,287	58,477	553,545	(180,354)	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(170,924)	(55,749)	(369,301)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	595,974	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(170,924)	(55,749)	226,673	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(170,924)	(55,749)	226,673	-	-	-	-
77							
78 Federal Income Taxes	(35,894)	(11,707)	47,601	-	-	-	-

	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	337,492	337,492	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(40,224)	(70,873)	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(51,857)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	245,411	266,619	-	-	-	-
29						
30 Operating Rev For Return:	(245,411)	(266,619)	-	-	-	-
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	(204,749)	-	(58,801)	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	385,852	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	181,103	-	(58,801)	-	-	-
56						
57 Total Rate Base:	181,103	-	(58,801)	-	-	-
58						
59						
60 Estimated ROE impact	-0.070%	-0.071%	0.002%	0.000%	0.000%	0.000%
61 Estimated Price Change	343,400	354,005	(5,699)	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(337,492)	(337,492)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	145,948	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(191,544)	(337,492)	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(191,544)	(337,492)	-	-	-	-
77						
78 Federal Income Taxes	(40,224)	(70,873)	-	-	-	-

	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	-	-	-	-	30,649	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	(51,857)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	(21,208)	-	-
29							
30 Operating Rev For Return:	-	-	-	-	21,208	-	-
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	-	-	-	-	(145,948)	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	385,852	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	239,904	-	-
56							
57 Total Rate Base:	-	-	-	-	239,904	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	-0.001%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	(4,905)	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	145,948	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	145,948	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	145,948	-	-
77							
78 Federal Income Taxes	-	-	-	-	30,649	-	-

Adjustment to Expense	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Steam Production	403SP	PRO	99,348	JBG	21.577%	21,437	
Hydro Production	403HP	PRO	143,690	CAGW	21.577%	31,004	
Transmission	403TP	PRO	1,028,401	CAGW	21.577%	221,900	
Distribution	403364	PRO	63,151	WA	Situs	63,151	
			<u>1,334,591</u>			<u>337,492</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 2019
Incremental Depreciation Expense

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	Jul 19 to Jun 20 Plant Additions Included in Adj	Incremental Expense on Plant Adds.
Steam Production Plant:						
Various	312	403SP	JBG	2.788%	3,563,702	99,348
Total Steam Plant					<u>3,563,702</u>	<u>99,348</u>
Hydro Production Plant:						
Various	332	403HP	CAGW	2.612%	5,500,838	143,690
Total Hydro Plant					<u>5,500,838</u>	<u>143,690</u>
Transmission Plant:						
Various	355	403TP	CAGW	1.799%	57,160,769	1,028,401
Total Transmission Plant					<u>57,160,769</u>	<u>1,028,401</u>
Distribution Plant:						
Washington	364	403364	WA	2.760%	2,288,057	63,151
Total Distribution Plant					<u>2,288,057</u>	<u>63,151</u>
Total Depreciation and Amortization					<u>68,513,366</u>	<u>1,334,591</u>
					Ref. 8.4.1	
Total Depreciation and Amortization						<u>1,334,591</u>
						Ref. 6.1

	<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 Reserve							
Steam Production	108SP	PRO	(4,140)	JBG	21.577%	(893)	
Hydro Production	108HP	PRO	(106,600)	CAGW	21.577%	(23,001)	
Transmission	108TP	PRO	(125,189)	CAGW	21.577%	(27,012)	
Distribution	108364	PRO	(7,894)	WA	Situs	(7,894)	
			<u>(243,822)</u>			<u>(58,801)</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 2019
Incremental Accumulated Reserve

Description	Plant Account	Reserve Account	Factor	Depreciation Rate	Jul 19 to Jun 20 Plant Additions Included in Adj	Jul 19 to Jun 20 Incremental Reserve on Plant Adds
Steam Production Plant:						
Various	312	108SP	JBG	2.788%	3,563,702	(4,140)
Total Steam Plant					3,563,702	(4,140)
Hydro Production Plant:						
Various	332	108HP	CAGW	2.612%	5,500,838	(106,600)
Total Hydro Plant					5,500,838	(106,600)
Transmission Plant:						
Various	355	108TP	CAGW	1.799%	57,160,769	(125,189)
Total Transmission Plant					57,160,769	(125,189)
Distribution Plant:						
Washington	364	108364	WA	2.760%	2,288,057	(7,894)
Total Distribution Plant					2,288,057	(7,894)
Total Reserve Balance					68,513,366	(243,822)
					Ref. 8.4.1	Ref. 6.2

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	108360	RES	2,104	CA	Situs	-	6.3.4
	108360	RES	(9,185)	ID	Situs	-	6.3.4
	108360	RES	6,168	OR	Situs	-	6.3.4
	108360	RES	(63,236)	UT	Situs	-	6.3.4
	108360	RES	(4,146)	WA	Situs	(4,146)	6.3.4
	108360	RES	(8,936)	WY-ALL	Situs	-	6.3.4
	108360	RES	(41,178)	WY-ALL	Situs	-	6.3.4
	108361	RES	(40,455)	CA	Situs	-	6.3.4
	108361	RES	(28,150)	ID	Situs	-	6.3.4
	108361	RES	(171,102)	OR	Situs	-	6.3.4
	108361	RES	(295,178)	UT	Situs	-	6.3.4
	108361	RES	(46,301)	WA	Situs	(46,301)	6.3.4
	108361	RES	(81,348)	WY-ALL	Situs	-	6.3.4
	108361	RES	(47,362)	WY-ALL	Situs	-	6.3.4
	108362	RES	(183,101)	CA	Situs	-	6.3.4
	108362	RES	(222,029)	ID	Situs	-	6.3.4
	108362	RES	(700,750)	OR	Situs	-	6.3.4
	108362	RES	(1,770,692)	UT	Situs	-	6.3.4
	108362	RES	(539,963)	WA	Situs	(539,963)	6.3.4
	108362	RES	(421,485)	WY-ALL	Situs	-	6.3.4
	108362	RES	(122,675)	WY-ALL	Situs	-	6.3.4
	108364	RES	(693,395)	CA	Situs	-	6.3.4
	108364	RES	(570,084)	ID	Situs	-	6.3.4
	108364	RES	(1,584,806)	OR	Situs	-	6.3.4
	108364	RES	(1,294,624)	UT	Situs	-	6.3.4
	108364	RES	(1,403,250)	WA	Situs	(1,403,250)	6.3.4
	108364	RES	(1,314,189)	WY-ALL	Situs	-	6.3.4
	108364	RES	(276,413)	WY-ALL	Situs	-	6.3.4
	108365	RES	(78,065)	CA	Situs	-	6.3.4
	108365	RES	(74,249)	ID	Situs	-	6.3.4
	108365	RES	(258,674)	OR	Situs	-	6.3.4
	108365	RES	(522,405)	UT	Situs	-	6.3.4
	108365	RES	(542,476)	WA	Situs	(542,476)	6.3.4
	108365	RES	(373,914)	WY-ALL	Situs	-	6.3.4
	108365	RES	(50,097)	WY-ALL	Situs	-	6.3.4
	108366	RES	(175,760)	CA	Situs	-	6.3.4
	108366	RES	(70,713)	ID	Situs	-	6.3.4
	108366	RES	(379,318)	OR	Situs	-	6.3.4
	108366	RES	(989,650)	UT	Situs	-	6.3.4
	108366	RES	(250,073)	WA	Situs	(250,073)	6.3.4
	108366	RES	(344,635)	WY-ALL	Situs	-	6.3.4
	108366	RES	(49,132)	WY-ALL	Situs	-	6.3.4
	108367	RES	(224,418)	CA	Situs	-	6.3.4
	108367	RES	(136,856)	ID	Situs	-	6.3.4
	108367	RES	(886,180)	OR	Situs	-	6.3.4
			<u>(17,332,375)</u>			<u>(2,786,211)</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, 2019 to End-of-Period balances as of June 30, 2019.

Adjustment to Rate Base (cont.):	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	108367	RES	(2,706,900)	UT	Situs	-	6.3.4
	108367	RES	(366,921)	WA	Situs	(366,921)	6.3.4
	108367	RES	(618,589)	WY-ALL	Situs	-	6.3.4
	108367	RES	(123,662)	WY-ALL	Situs	-	6.3.4
	108368	RES	(334,070)	CA	Situs	-	6.3.4
	108368	RES	(271,966)	ID	Situs	-	6.3.4
	108368	RES	(1,023,055)	OR	Situs	-	6.3.4
	108368	RES	(1,715,219)	UT	Situs	-	6.3.4
	108368	RES	(1,011,760)	WA	Situs	(1,011,760)	6.3.4
	108368	RES	(715,956)	WY-ALL	Situs	-	6.3.4
	108368	RES	(105,955)	WY-ALL	Situs	-	6.3.4
	108369	RES	(167,565)	CA	Situs	-	6.3.4
	108369	RES	(410,871)	ID	Situs	-	6.3.4
	108369	RES	(2,046,881)	OR	Situs	-	6.3.4
	108369	RES	(2,832,982)	UT	Situs	-	6.3.5
	108369	RES	(777,701)	WA	Situs	(777,701)	6.3.5
	108369	RES	(512,808)	WY-ALL	Situs	-	6.3.5
	108369	RES	(191,108)	WY-ALL	Situs	-	6.3.5
	108370	RES	347,250	CA	Situs	-	6.3.5
	108370	RES	(103,840)	ID	Situs	-	6.3.5
	108370	RES	9,010,756	OR	Situs	-	6.3.5
	108370	RES	(1,183,643)	UT	Situs	-	6.3.5
	108370	RES	(266,060)	WA	Situs	(266,060)	6.3.5
	108370	RES	(268,243)	WY-ALL	Situs	-	6.3.5
	108370	RES	(27,130)	WY-ALL	Situs	-	6.3.5
	108371	RES	818	CA	Situs	-	6.3.5
	108371	RES	1,354	ID	Situs	-	6.3.5
	108371	RES	21,852	OR	Situs	-	6.3.5
	108371	RES	45,293	UT	Situs	-	6.3.5
	108371	RES	2,723	WA	Situs	2,723	6.3.5
	108371	RES	(1)	WY-ALL	Situs	-	6.3.5
	108371	RES	(782)	WY-ALL	Situs	-	6.3.5
	108373	RES	(2,440)	CA	Situs	-	6.3.5
	108373	RES	(2,969)	ID	Situs	-	6.3.5
	108373	RES	(29,988)	OR	Situs	-	6.3.5
	108373	RES	218,247	UT	Situs	-	6.3.5
	108373	RES	(34,017)	WA	Situs	(34,017)	6.3.5
	108373	RES	(28,392)	WY-ALL	Situs	-	6.3.5
	108373	RES	(5,704)	WY-ALL	Situs	-	6.3.5
	108DP	RES	(208,129)	CA	Situs	-	6.3.5
	108DP	RES	(180,088)	ID	Situs	-	6.3.5
	108DP	RES	(11,762)	OR	Situs	-	6.3.5
	108DP	RES	(1,748,183)	UT	Situs	-	6.3.5
	108DP	RES	(46,376)	WA	Situs	(46,376)	6.3.5
	108DP	RES	(158,170)	WY-ALL	Situs	-	6.3.5
	108DP	RES	(43,868)	WY-ALL	Situs	-	6.3.5
			<u>(10,635,462)</u>			<u>(2,500,112)</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, 2019 to End-of-Period balances as of June 30, 2019.

Adjustment to Rate Base (cont.):		ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
		108GP	RES	94,092	CA	Situs	-	6.3.5
		108GP	RES	27,520	CAEE	0.000%	-	6.3.5
		108GP	RES	(3,082,866)	CAGE	0.000%	-	6.3.5
		108GP	RES	(1,002,089)	CAGW	21.577%	(216,223)	6.3.5
		108GP	RES	150,768	CN	6.936%	10,457	6.3.5
		108GP	RES	(198,738)	ID	Situs	-	6.3.5
		108GP	RES	(238,374)	JBG	21.577%	(51,434)	6.3.5
		108GP	RES	(2,416,670)	OR	Situs	-	6.3.5
		108GP	RES	-	SG	7.811%	-	6.3.5
		108GP	RES	7,906,543	SO	6.702%	529,878	6.3.5
		108GP	RES	(1,557,029)	UT	Situs	-	6.3.5
		108GP	RES	(267,508)	WA	Situs	(267,508)	6.3.5
		108GP	RES	(660,919)	WY-ALL	Situs	-	6.3.5
		108GP	RES	(104,571)	WY-ALL	Situs	-	6.3.5
		108HP	RES	(2,095,843)	CAGE	0.000%	-	6.3.5
		108HP	RES	(14,430,388)	CAGW	21.577%	(3,113,673)	6.3.5
		108HP	RES	502,294	OTHER	0.000%	-	6.3.5
		108MP	RES	-	CAEE	0.000%	-	6.3.5
		108OP	RES	(41,801,094)	CAGE	0.000%	-	6.3.5
		108OP	RES	(20,007,671)	CAGW	21.577%	(4,317,094)	6.3.5
		108SP	RES	-	CAEE	0.000%	-	6.3.5
		108SP	RES	(26,340,803)	CAGE	0.000%	-	6.3.5
		108SP	RES	(1,071,165)	CAGW	21.577%	(231,127)	6.3.5
		108SP	RES	(30,294)	ID	Situs	-	6.3.5
		108SP	RES	(8,568,204)	JBG	21.577%	(1,848,778)	6.3.5
		108SP	RES	(219,136)	UT	Situs	-	6.3.5
		108SP	RES	(345,242)	WY-ALL	Situs	-	6.3.5
		108TP	RES	(34,960,213)	CAGE	0.000%	-	6.3.5
		108TP	RES	(8,474,703)	CAGW	21.577%	(1,828,603)	6.3.5
		108TP	RES	(366,558)	JBG	21.577%	(79,093)	6.3.6
		108TP	RES	(1,047)	SG	7.811%	(82)	6.3.6
		111GP	RES	123,655	CA	Situs	-	6.3.6
		111GP	RES	-	CN	6.936%	-	6.3.6
		111GP	RES	-	ID	Situs	-	6.3.6
		111GP	RES	566,601	OR	Situs	-	6.3.6
		111GP	RES	(114,201)	SO	6.702%	(7,653)	6.3.6
		111GP	RES	(364)	UT	Situs	-	6.3.6
		111GP	RES	(40,900)	WA	Situs	(40,900)	6.3.6
		111GP	RES	204,779	WY-ALL	Situs	-	6.3.6
		111GP	RES	-	WY-ALL	Situs	-	6.3.6
		111HP	RES	(155,406)	CAGW	21.577%	(33,532)	6.3.6
		111IP	RES	(883)	CA	Situs	-	6.3.6
		111IP	RES	6,449	CAEE	0.000%	-	6.3.6
		111IP	RES	(2,351,122)	CAGE	0.000%	-	6.3.6
		111IP	RES	(7,116,321)	CAGW	21.577%	(1,535,502)	6.3.6
				<u>(168,437,619)</u>			<u>(13,030,868)</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, 2019 to End-of-Period balances as of June 30, 2019.

	<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 (cont.):							
	111IP	RES	(5,157,327)	CN	6.936%	(357,717)	6.3.6
	111IP	RES	(11,521)	ID	Situs	-	6.3.6
	111IP	RES	(112,174)	JBG	21.577%	(24,204)	6.3.6
	111IP	RES	(5,446)	OR	Situs	-	6.3.6
	111IP	RES	(2,545,065)	SG	7.811%	(198,798)	6.3.6
	111IP	RES	(3,339,418)	SO	6.702%	(223,800)	6.3.6
	111IP	RES	1,784,144	UT	Situs	-	6.3.6
	111IP	RES	(1,512)	WA	Situs	(1,512)	6.3.6
	111IP	RES	(54,300)	WY-ALL	Situs	-	6.3.6
			<u>(9,442,618)</u>			<u>(806,030)</u>	
Adjustment Summary:							
			(17,332,375)			(2,786,211)	Ref. 6.3
			(10,635,462)			(2,500,112)	Ref. 6.3.1
			(168,437,619)			(13,030,868)	Ref. 6.3.2
			(9,442,618)			(806,030)	Ref. 6.3.3
Total Adjustment			<u>(205,848,073)</u>			<u>(19,123,220)</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, 2019 to End-of-Period balances as of June 30, 2019.

Indicator	Account	Factor	Jun-19 AMA	Jun-19 EOP	Adjustment	Reference
108360CA	108360	CA	(739,269)	(737,165)	2,104	Ref. 6.3
108360IDU	108360	IDU	(620,200)	(629,385)	(9,185)	Ref. 6.3
108360OR	108360	OR	(2,969,533)	(2,963,365)	6,168	Ref. 6.3
108360UT	108360	UT	(3,196,778)	(3,260,014)	(63,236)	Ref. 6.3
108360WA	108360	WA	(188,825)	(192,972)	(4,146)	Ref. 6.3
108360WYP	108360	WYP	(1,329,762)	(1,338,698)	(8,936)	Ref. 6.3
108360WYU	108360	WYU	(1,070,732)	(1,111,910)	(41,178)	Ref. 6.3
108361CA	108361	CA	(1,400,095)	(1,440,550)	(40,455)	Ref. 6.3
108361IDU	108361	IDU	(718,173)	(746,323)	(28,150)	Ref. 6.3
108361OR	108361	OR	(7,717,860)	(7,888,962)	(171,102)	Ref. 6.3
108361UT	108361	UT	(12,060,829)	(12,356,007)	(295,178)	Ref. 6.3
108361WA	108361	WA	(1,171,041)	(1,217,342)	(46,301)	Ref. 6.3
108361WYP	108361	WYP	(3,737,839)	(3,819,187)	(81,348)	Ref. 6.3
108361WYU	108361	WYU	(632,043)	(679,405)	(47,362)	Ref. 6.3
108362CA	108362	CA	(8,082,578)	(8,265,679)	(183,101)	Ref. 6.3
108362IDU	108362	IDU	(12,469,625)	(12,691,654)	(222,029)	Ref. 6.3
108362OR	108362	OR	(83,180,991)	(83,881,742)	(700,750)	Ref. 6.3
108362UT	108362	UT	(117,692,024)	(119,462,716)	(1,770,692)	Ref. 6.3
108362WA	108362	WA	(22,604,181)	(23,144,145)	(539,963)	Ref. 6.3
108362WYP	108362	WYP	(40,369,514)	(40,790,999)	(421,485)	Ref. 6.3
108362WYU	108362	WYU	(3,418,261)	(3,540,936)	(122,675)	Ref. 6.3
108364CA	108364	CA	(39,394,377)	(40,087,771)	(693,395)	Ref. 6.3
108364IDU	108364	IDU	(40,137,522)	(40,707,606)	(570,084)	Ref. 6.3
108364OR	108364	OR	(262,885,750)	(264,470,557)	(1,584,806)	Ref. 6.3
108364UT	108364	UT	(156,142,515)	(157,437,139)	(1,294,624)	Ref. 6.3
108364WA	108364	WA	(70,090,350)	(71,493,600)	(1,403,250)	Ref. 6.3
108364WYP	108364	WYP	(68,594,578)	(69,908,767)	(1,314,189)	Ref. 6.3
108364WYU	108364	WYU	(15,390,554)	(15,666,966)	(276,413)	Ref. 6.3
108365CA	108365	CA	(19,368,148)	(19,446,213)	(78,065)	Ref. 6.3
108365IDU	108365	IDU	(17,272,295)	(17,346,544)	(74,249)	Ref. 6.3
108365OR	108365	OR	(133,274,793)	(133,533,467)	(258,674)	Ref. 6.3
108365UT	108365	UT	(86,131,036)	(86,653,440)	(522,405)	Ref. 6.3
108365WA	108365	WA	(33,979,293)	(34,521,769)	(542,476)	Ref. 6.3
108365WYP	108365	WYP	(37,443,045)	(37,816,959)	(373,914)	Ref. 6.3
108365WYU	108365	WYU	(5,065,209)	(5,115,306)	(50,097)	Ref. 6.3
108366CA	108366	CA	(12,160,556)	(12,336,316)	(175,760)	Ref. 6.3
108366IDU	108366	IDU	(4,436,444)	(4,507,157)	(70,713)	Ref. 6.3
108366OR	108366	OR	(45,604,245)	(45,983,562)	(379,318)	Ref. 6.3
108366UT	108366	UT	(81,964,584)	(82,954,234)	(989,650)	Ref. 6.3
108366WA	108366	WA	(11,102,967)	(11,353,041)	(250,073)	Ref. 6.3
108366WYP	108366	WYP	(10,393,998)	(10,738,633)	(344,635)	Ref. 6.3
108366WYU	108366	WYU	(3,067,268)	(3,116,400)	(49,132)	Ref. 6.3
108367CA	108367	CA	(14,169,665)	(14,394,083)	(224,418)	Ref. 6.3
108367IDU	108367	IDU	(13,978,115)	(14,114,971)	(136,856)	Ref. 6.3
108367OR	108367	OR	(87,523,292)	(88,409,472)	(886,180)	Ref. 6.3
108367UT	108367	UT	(228,669,679)	(231,376,579)	(2,706,900)	Ref. 6.3.1
108367WA	108367	WA	(13,433,851)	(13,800,772)	(366,921)	Ref. 6.3.1
108367WYP	108367	WYP	(25,028,247)	(25,646,836)	(618,589)	Ref. 6.3.1
108367WYU	108367	WYU	(15,146,105)	(15,269,767)	(123,662)	Ref. 6.3.1
108368CA	108368	CA	(31,029,676)	(31,363,746)	(334,070)	Ref. 6.3.1
108368IDU	108368	IDU	(28,945,138)	(29,217,104)	(271,966)	Ref. 6.3.1
108368OR	108368	OR	(236,364,624)	(237,387,679)	(1,023,055)	Ref. 6.3.1
108368UT	108368	UT	(132,420,698)	(134,135,917)	(1,715,219)	Ref. 6.3.1
108368WA	108368	WA	(60,324,696)	(61,336,457)	(1,011,760)	Ref. 6.3.1
108368WYP	108368	WYP	(42,709,431)	(43,425,387)	(715,956)	Ref. 6.3.1
108368WYU	108368	WYU	(6,814,796)	(6,920,752)	(105,955)	Ref. 6.3.1
108369CA	108369	CA	(9,392,009)	(9,559,575)	(167,565)	Ref. 6.3.1
108369IDU	108369	IDU	(17,998,484)	(18,409,355)	(410,871)	Ref. 6.3.1
108369OR	108369	OR	(129,099,473)	(131,146,354)	(2,046,881)	Ref. 6.3.1

Indicator	Account	Factor	Jun-19 AMA	Jun-19 EOP	Adjustment	Reference
108369UT	108369	UT	(108,347,580)	(111,180,563)	(2,832,982)	Ref. 6.3.1
108369WA	108369	WA	(28,748,084)	(29,525,784)	(777,701)	Ref. 6.3.1
108369WYP	108369	WYP	(20,819,634)	(21,332,442)	(512,808)	Ref. 6.3.1
108369WYU	108369	WYU	(4,940,792)	(5,131,900)	(191,108)	Ref. 6.3.1
108370CA	108370	CA	(813,002)	(465,752)	347,250	Ref. 6.3.1
108370IDU	108370	IDU	(10,282,343)	(10,386,183)	(103,840)	Ref. 6.3.1
108370OR	108370	OR	(18,296,631)	(9,285,875)	9,010,756	Ref. 6.3.1
108370UT	108370	UT	(44,027,394)	(45,211,037)	(1,183,643)	Ref. 6.3.1
108370WA	108370	WA	(5,191,159)	(5,457,220)	(266,060)	Ref. 6.3.1
108370WYP	108370	WYP	(5,066,260)	(5,334,504)	(268,243)	Ref. 6.3.1
108370WYU	108370	WYU	(1,226,582)	(1,253,713)	(27,130)	Ref. 6.3.1
108371CA	108371	CA	(212,429)	(211,611)	818	Ref. 6.3.1
108371IDU	108371	IDU	(142,239)	(140,885)	1,354	Ref. 6.3.1
108371OR	108371	OR	(2,131,809)	(2,109,957)	21,852	Ref. 6.3.1
108371UT	108371	UT	(3,381,442)	(3,336,149)	45,293	Ref. 6.3.1
108371WA	108371	WA	(363,577)	(360,854)	2,723	Ref. 6.3.1
108371WYP	108371	WYP	(889,926)	(889,928)	(1)	Ref. 6.3.1
108371WYU	108371	WYU	(148,479)	(149,261)	(782)	Ref. 6.3.1
108373CA	108373	CA	(598,655)	(601,095)	(2,440)	Ref. 6.3.1
108373IDU	108373	IDU	(457,712)	(460,682)	(2,969)	Ref. 6.3.1
108373OR	108373	OR	(11,168,230)	(11,198,218)	(29,988)	Ref. 6.3.1
108373UT	108373	UT	(12,538,897)	(12,320,650)	218,247	Ref. 6.3.1
108373WA	108373	WA	(2,184,290)	(2,218,307)	(34,017)	Ref. 6.3.1
108373WYP	108373	WYP	(3,547,400)	(3,575,792)	(28,392)	Ref. 6.3.1
108373WYU	108373	WYU	(1,147,096)	(1,152,800)	(5,704)	Ref. 6.3.1
108DPCA	108DP	CA	274,877	66,748	(208,129)	Ref. 6.3.1
108DPIDU	108DP	IDU	330,099	150,011	(180,088)	Ref. 6.3.1
108DPOR	108DP	OR	1,019,213	1,007,451	(11,762)	Ref. 6.3.1
108DPUT	108DP	UT	3,397,107	1,648,924	(1,748,183)	Ref. 6.3.1
108DPWA	108DP	WA	399,119	352,743	(46,376)	Ref. 6.3.1
108DPWYP	108DP	WYP	158,170	-	(158,170)	Ref. 6.3.1
108DPWYU	108DP	WYU	392,558	348,690	(43,868)	Ref. 6.3.1
108GPCA	108GP	CA	(7,328,434)	(7,234,341)	94,092	Ref. 6.3.2
108GPCAEE	108GP	CAEE	(1,611,089)	(1,583,569)	27,520	Ref. 6.3.2
108GPCAGE	108GP	CAGE	(78,029,207)	(81,112,073)	(3,082,866)	Ref. 6.3.2
108GPCAGW	108GP	CAGW	(30,818,111)	(31,820,199)	(1,002,089)	Ref. 6.3.2
108GPCN	108GP	CN	(6,465,184)	(6,314,416)	150,768	Ref. 6.3.2
108GPIDU	108GP	IDU	(16,632,896)	(16,831,634)	(198,738)	Ref. 6.3.2
108GPJBG	108GP	JBG	(6,621,868)	(6,860,243)	(238,374)	Ref. 6.3.2
108GPOR	108GP	OR	(82,128,054)	(84,544,724)	(2,416,670)	Ref. 6.3.2
108GPSG	108GP	SG	33,674	33,674	-	Ref. 6.3.2
108GPSO	108GP	SO	(110,774,383)	(102,867,839)	7,906,543	Ref. 6.3.2
108GPUT	108GP	UT	(83,499,325)	(85,056,354)	(1,557,029)	Ref. 6.3.2
108GPWA	108GP	WA	(23,889,925)	(24,157,433)	(267,508)	Ref. 6.3.2
108GPWYP	108GP	WYP	(23,310,429)	(23,971,348)	(660,919)	Ref. 6.3.2
108GPWYU	108GP	WYU	(5,677,837)	(5,782,407)	(104,571)	Ref. 6.3.2
108HPCAGE	108HP	CAGE	(84,244,032)	(86,339,875)	(2,095,843)	Ref. 6.3.2
108HPCAGW	108HP	CAGW	(346,418,424)	(360,848,812)	(14,430,388)	Ref. 6.3.2
108HPOTHER	108HP	OTHER	3,073,536	3,575,830	502,294	Ref. 6.3.2
108OPCAGE	108OP	CAGE	(669,765,790)	(711,566,884)	(41,801,094)	Ref. 6.3.2
108OPCAGW	108OP	CAGW	(475,615,060)	(495,622,731)	(20,007,671)	Ref. 6.3.2
108SPCAGE	108SP	CAGE	(2,470,411,980)	(2,496,752,782)	(26,340,803)	Ref. 6.3.2
108SPCAGW	108SP	CAGW	(127,154,503)	(128,225,668)	(1,071,165)	Ref. 6.3.2
108SPIDU	108SP	IDU	1,243,369	1,213,075	(30,294)	Ref. 6.3.2
108SPJBG	108SP	JBG	(586,871,177)	(595,439,382)	(8,568,204)	Ref. 6.3.2
108SPUT	108SP	UT	8,994,204	8,775,068	(219,136)	Ref. 6.3.2
108SPWYP	108SP	WYP	1,059,362	714,120	(345,242)	Ref. 6.3.2
108TPCAGE	108TP	CAGE	(1,176,481,288)	(1,211,441,501)	(34,960,213)	Ref. 6.3.2
108TPCAGW	108TP	CAGW	(532,522,773)	(540,997,476)	(8,474,703)	Ref. 6.3.2

Indicator	Account	Factor	Jun-19 AMA	Jun-19 EOP	Adjustment	Reference
108TPJBG	108TP	JBG	(42,748,325)	(43,114,883)	(366,558)	Ref. 6.3.2
108TPSG	108TP	SG	8,533,992	8,532,945	(1,047)	Ref. 6.3.2
111GPCA	111GP	CA	(629,424)	(505,769)	123,655	Ref. 6.3.2
111GPIDU	111GP	IDU	(333,771)	(333,771)	-	Ref. 6.3.2
111GPOR	111GP	OR	(4,743,502)	(4,176,900)	566,601	Ref. 6.3.2
111GPSO	111GP	SO	(3,328,503)	(3,442,703)	(114,201)	Ref. 6.3.2
111GPUT	111GP	UT	(17,580)	(17,944)	(364)	Ref. 6.3.2
111GPWA	111GP	WA	(1,650,129)	(1,691,029)	(40,900)	Ref. 6.3.2
111GPWYP	111GP	WYP	(4,556,284)	(4,351,504)	204,779	Ref. 6.3.2
111HPCAGW	111HP	CAGW	(2,360,437)	(2,515,843)	(155,406)	Ref. 6.3.2
111IPCA	111IP	CA	(1,789)	(2,672)	(883)	Ref. 6.3.2
111IPCAEE	111IP	CAEE	(6,449)	-	6,449	Ref. 6.3.2
111IPCAGE	111IP	CAGE	(35,968,923)	(38,320,045)	(2,351,122)	Ref. 6.3.2
111IPCAGW	111IP	CAGW	(134,273,861)	(141,390,182)	(7,116,321)	Ref. 6.3.2
111IPCN	111IP	CN	(131,913,030)	(137,070,357)	(5,157,327)	Ref. 6.3.3
111IPIDU	111IP	IDU	(919,335)	(930,856)	(11,521)	Ref. 6.3.3
111IPJBG	111IP	JBG	(1,203,083)	(1,315,257)	(112,174)	Ref. 6.3.3
111IPOR	111IP	OR	(100,495)	(105,941)	(5,446)	Ref. 6.3.3
111IPSG	111IP	SG	(19,422,042)	(21,967,106)	(2,545,065)	Ref. 6.3.3
111IPSO	111IP	SO	(287,528,189)	(290,867,606)	(3,339,418)	Ref. 6.3.3
111IPUT	111IP	UT	28,612,489	30,396,632	1,784,144	Ref. 6.3.3
111IPWA	111IP	WA	(3,024)	(4,535)	(1,512)	Ref. 6.3.3
111IPWYP	111IP	WYP	(99,289)	(153,589)	(54,300)	Ref. 6.3.3
			<u>(10,419,546,766)</u>	<u>(10,625,394,839)</u>	<u>(205,848,073)</u>	

Adjustment to Expense:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	403360	RES	4	CA	Situs	-	6.4.5
	403360	RES	22	ID	Situs	-	6.4.5
	403360	RES	173	OR	Situs	-	6.4.5
	403360	RES	(425)	UT	Situs	-	6.4.5
	403360	RES	8	WA	Situs	8	6.4.5
	403360	RES	-	WY-ALL	Situs	-	6.4.5
	403361	RES	1,242	CA	Situs	-	6.4.5
	403361	RES	10,267	ID	Situs	-	6.4.5
	403361	RES	18,989	OR	Situs	-	6.4.5
	403361	RES	5,059	UT	Situs	-	6.4.5
	403361	RES	20,996	WA	Situs	20,996	6.4.5
	403361	RES	449	WY-ALL	Situs	-	6.4.5
	403362	RES	23,924	CA	Situs	-	6.4.5
	403362	RES	61,785	ID	Situs	-	6.4.5
	403362	RES	58,023	OR	Situs	-	6.4.5
	403362	RES	78,648	UT	Situs	-	6.4.5
	403362	RES	80,958	WA	Situs	80,958	6.4.5
	403362	RES	31,712	WY-ALL	Situs	-	6.4.5
	403364	RES	106,571	CA	Situs	-	6.4.5
	403364	RES	38,104	ID	Situs	-	6.4.5
	403364	RES	154,981	OR	Situs	-	6.4.5
	403364	RES	146,702	UT	Situs	-	6.4.5
	403364	RES	35,181	WA	Situs	35,181	6.4.5
	403364	RES	113,418	WY-ALL	Situs	-	6.4.5
	403365	RES	7,641	CA	Situs	-	6.4.5
	403365	RES	17,248	ID	Situs	-	6.4.5
	403365	RES	103,367	OR	Situs	-	6.4.5
	403365	RES	120,810	UT	Situs	-	6.4.5
	403365	RES	28,969	WA	Situs	28,969	6.4.5
	403365	RES	89,842	WY-ALL	Situs	-	6.4.5
	403366	RES	12,725	CA	Situs	-	6.4.5
	403366	RES	4,991	ID	Situs	-	6.4.5
	403366	RES	28,116	OR	Situs	-	6.4.5
	403366	RES	115,917	UT	Situs	-	6.4.5
	403366	RES	4,813	WA	Situs	4,813	6.4.5
	403366	RES	24,559	WY-ALL	Situs	-	6.4.5
	403367	RES	13,915	CA	Situs	-	6.4.5
	403367	RES	10,227	ID	Situs	-	6.4.5
	403367	RES	66,474	OR	Situs	-	6.4.5
			<u>1,636,403</u>			<u>170,924</u>	

Description of Adjustment

This adjustment reflects the depreciation expense impact for plant balances that were walked forward from a June 2019 AMA basis to June 2019 EOP basis (see adjustment 8.10) and associated tax impacts.

Adjustment to Expense:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	403367	RES	297,622	UT	Situs	-	6.4.5
	403367	RES	13,885	WA	Situs	13,885	6.4.5
	403367	RES	34,847	WY-ALL	Situs	-	6.4.5
	403368	RES	17,919	CA	Situs	-	6.4.5
	403368	RES	19,331	ID	Situs	-	6.4.5
	403368	RES	129,561	OR	Situs	-	6.4.5
	403368	RES	276,666	UT	Situs	-	6.4.5
	403368	RES	33,741	WA	Situs	33,741	6.4.5
	403368	RES	53,671	WY-ALL	Situs	-	6.4.5
	403369	RES	10,581	CA	Situs	-	6.4.5
	403369	RES	26,826	ID	Situs	-	6.4.5
	403369	RES	158,946	OR	Situs	-	6.4.5
	403369	RES	259,468	UT	Situs	-	6.4.5
	403369	RES	32,445	WA	Situs	32,445	6.4.5
	403369	RES	40,608	WY-ALL	Situs	-	6.4.5
	403370	RES	35,478	CA	Situs	-	6.4.5
	403370	RES	6,072	ID	Situs	-	6.4.5
	403370	RES	179,310	OR	Situs	-	6.4.5
	403370	RES	40,486	UT	Situs	-	6.4.6
	403370	RES	5,326	WA	Situs	5,326	6.4.6
	403370	RES	5,878	WY-ALL	Situs	-	6.4.6
	403371	RES	61	CA	Situs	-	6.4.6
	403371	RES	16	ID	Situs	-	6.4.6
	403371	RES	48	OR	Situs	-	6.4.6
	403371	RES	(240)	UT	Situs	-	6.4.6
	403371	RES	65	WA	Situs	65	6.4.6
	403371	RES	113	WY-ALL	Situs	-	6.4.6
	403373	RES	85	CA	Situs	-	6.4.6
	403373	RES	211	ID	Situs	-	6.4.6
	403373	RES	2,531	OR	Situs	-	6.4.6
	403373	RES	(7,628)	UT	Situs	-	6.4.6
	403373	RES	1,237	WA	Situs	1,237	6.4.6
	403373	RES	1,307	WY-ALL	Situs	-	6.4.6
	403GP	RES	8,490	CA	Situs	-	6.4.6
	403GP	RES	(227)	CAEE	0.000%	-	6.4.6
	403GP	RES	81,234	CAGE	0.000%	-	6.4.6
	403GP	RES	26,103	CAGW	21.577%	5,632	6.4.6
	403GP	RES	(27,724)	CN	6.936%	(1,923)	6.4.6
	403GP	RES	29,193	ID	Situs	-	6.4.6
	403GP	RES	11,828	JBG	21.577%	2,552	6.4.6
	403GP	RES	206,828	OR	Situs	-	6.4.6
	403GP	RES	-	SG	7.811%	-	6.4.7
	403GP	RES	(574,474)	SO	6.702%	(38,500)	6.4.6
	403GP	RES	75,031	UT	Situs	-	6.4.6
	403GP	RES	1,289	WA	Situs	1,289	6.4.6
	403GP	RES	96,318	WY-ALL	Situs	-	6.4.6
	403HP	RES	136,377	CAGE	0.000%	-	6.4.4
			<u>1,746,741</u>			<u>55,749</u>	

Description of Adjustment

This adjustment reflects the depreciation expense impact for plant balances that were walked forward from a June 2019 AMA basis to June 2019 EOP basis (see adjustment 8.10) and associated tax impacts.

(cont.) Adjustment to Expense:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	403HP	RES	134,266	CAGW	21.577%	28,971	6.4.4
	403OP	RES	(2,441)	CAGE	0.000%	-	6.4.4
	403OP	RES	17,915	CAGW	21.577%	3,866	6.4.4
	403OP	RES	-	OR	Situs	-	6.4.4
	403SP	RES	(568,279)	CAGE	0.000%	-	6.4.4
	403SP	RES	5,250	CAGW	21.577%	1,133	6.4.4
	403SP	RES	290,895	JBG	21.577%	62,767	6.4.4
	403TP	RES	392,721	CAGE	0.000%	-	6.4.4
	403TP	RES	1,124,342	CAGW	21.577%	242,602	6.4.4
	403TP	RES	4,684	JBG	21.577%	1,011	6.4.4
	403TP	RES	-	SG	7.811%	-	6.4.4
	404IP	RES	-	CA	Situs	-	6.4.4
	404IP	RES	(327)	CAEE	0.000%	-	6.4.4
	404IP	RES	27,560	CAGE	0.000%	-	6.4.4
	404IP	RES	(4,971)	CAGW	21.577%	(1,073)	6.4.4
	404IP	RES	343,772	CN	6.936%	23,844	6.4.4
	404IP	RES	-	ID	Situs	-	6.4.4
	404IP	RES	152	JBG	21.577%	33	6.4.4
	404IP	RES	15	OR	Situs	-	6.4.4
	404IP	RES	-	SG	7.811%	-	6.4.4
	404IP	RES	91,731	SO	6.702%	6,148	6.4.4
	404IP	RES	78,069	UT	Situs	-	6.4.4
	404IP	RES	-	WA	Situs	-	6.4.4
	404IP	RES	3,968	WY-ALL	Situs	-	6.4.4
			<u>1,939,324</u>			<u>369,301</u>	

Expense Adjustment Summary:

	1,636,403	170,924	Ref. 6.4
	1,746,741	55,749	Ref. 6.4.1
	<u>1,939,324</u>	<u>369,301</u>	Ref. 6.4.2
	<u>5,322,468</u>	<u>595,974</u>	Ref. 6.4.8

Adjustment to Tax:

Schedule M Adjustment	SCHMAT	RES	238,635	CA	Situs	-	
Schedule M Adjustment	SCHMAT	RES	(554)	CAEE	0.000%	-	
Schedule M Adjustment	SCHMAT	RES	67,173	CAGE	0.000%	-	
Schedule M Adjustment	SCHMAT	RES	1,302,906	CAGW	21.577%	281,131	
Schedule M Adjustment	SCHMAT	RES	316,048	CN	6.936%	21,921	
Schedule M Adjustment	SCHMAT	RES	224,294	ID	Situs	-	
Schedule M Adjustment	SCHMAT	RES	-	JBE	22.592%	-	
Schedule M Adjustment	SCHMAT	RES	307,560	JBG	21.577%	66,363	
Schedule M Adjustment	SCHMAT	RES	1,107,362	OR	Situs	-	
Schedule M Adjustment	SCHMAT	RES	-	SG	7.811%	-	
Schedule M Adjustment	SCHMAT	RES	(482,743)	SO	6.702%	(32,352)	
Schedule M Adjustment	SCHMAT	RES	1,486,185	UT	Situs	-	
Schedule M Adjustment	SCHMAT	RES	258,911	WA	Situs	258,911	
Schedule M Adjustment	SCHMAT	RES	496,690	WY-ALL	Situs	-	
			<u>5,322,468</u>			<u>595,974</u>	

Description of Adjustment

This adjustment reflects the depreciation expense impact for plant balances that were walked forward from a June 2019 AMA basis to June 2019 EOP basis (see adjustment 8.10) and associated tax impacts.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
(cont.) Adjustment to Tax							
Deferred Income Tax Exp	41010	RES	(58,672)	CA	Situs	-	
Deferred Income Tax Exp	41010	RES	136	CAEE	0.000%	-	
Deferred Income Tax Exp	41010	RES	(16,516)	CAGE	0.000%	-	
Deferred Income Tax Exp	41010	RES	(320,340)	CAGW	21.577%	(69,120)	
Deferred Income Tax Exp	41010	RES	(77,705)	CN	6.936%	(5,390)	
Deferred Income Tax Exp	41010	RES	(55,146)	ID	Situs	-	
Deferred Income Tax Exp	41010	RES	-	JBE	22.592%	-	
Deferred Income Tax Exp	41010	RES	(75,619)	JBG	21.577%	(16,316)	
Deferred Income Tax Exp	41010	RES	(272,263)	OR	Situs	-	
Deferred Income Tax Exp	41010	RES	-	SG	7.811%	-	
Deferred Income Tax Exp	41010	RES	118,690	SO	6.702%	7,954	
Deferred Income Tax Exp	41010	RES	(365,402)	UT	Situs	-	
Deferred Income Tax Exp	41010	RES	(63,658)	WA	Situs	(63,658)	
Deferred Income Tax Exp	41010	RES	(122,119)	WY-ALL	Situs	-	
Total Schedule M			<u>(1,308,614)</u>			<u>(146,530)</u>	
Accum Def Inc Tax Bal	282	RES	58,672	CA	Situs	-	
Accum Def Inc Tax Bal	282	RES	(136)	CAEE	0.000%	-	
Accum Def Inc Tax Bal	282	RES	16,516	CAGE	0.000%	-	
Accum Def Inc Tax Bal	282	RES	320,340	CAGW	21.577%	69,120	
Accum Def Inc Tax Bal	282	RES	77,705	CN	6.936%	5,390	
Accum Def Inc Tax Bal	282	RES	55,146	ID	Situs	-	
Accum Def Inc Tax Bal	282	RES	-	JBE	22.592%	-	
Accum Def Inc Tax Bal	282	RES	75,619	JBG	21.577%	16,316	
Accum Def Inc Tax Bal	282	RES	272,263	OR	Situs	-	
Accum Def Inc Tax Bal	282	RES	-	SG	7.811%	-	
Accum Def Inc Tax Bal	282	RES	(118,690)	SO	6.702%	(7,954)	
Accum Def Inc Tax Bal	282	RES	365,402	UT	Situs	-	
Accum Def Inc Tax Bal	282	RES	63,658	WA	Situs	63,658	
Accum Def Inc Tax Bal	282	RES	122,119	WY-ALL	Situs	-	
Total Def Inc Tax Exp			<u>1,308,614</u>			<u>146,530</u>	

Description of Adjustment

This adjustment reflects the depreciation expense impact for plant balances that were walked forward from a June 2019 AMA basis to June 2019 EOP basis (see adjustment 8.10) and associated tax impacts.

Ref Page 8.10.7 to 8.10.13

Indicator	Jun 2019 AMA	Jun 2019 EOP	Total Co. Plant Adj	Ref Page #	Depr Expense Account	Composite Depr. Rate	Total Co. Expense Adj	WCA Factor	Reference
302CAGE	14,386,245	14,386,245	-	Ref. 8.10	404IP	4.87%	-	CAGE	Ref. 6.4.2
302CAGW	181,298,688	181,147,325	(151,362)	Ref. 8.10	404IP	3.06%	(4,629)	CAGW	Ref. 6.4.2
302IDU	1,000,000	1,000,000	-	Ref. 8.10	404IP	0.53%	-	ID	Ref. 6.4.2
302UT	(32,081,215)	(32,081,215)	-	Ref. 8.10	404IP	13.03%	-	UT	Ref. 6.4.2
303CA	481,167	481,167	-	Ref. 8.10	404IP	0.37%	-	CA	Ref. 6.4.2
303CAEE	6,716	-	(6,716)	Ref. 8.10	404IP	4.87%	(327)	CAEE	Ref. 6.4.2
303CAGE	86,355,414	86,921,290	565,877	Ref. 8.10	404IP	4.87%	27,560	CAGE	Ref. 6.4.2
303CAGW	76,950,152	76,938,947	(11,205)	Ref. 8.10	404IP	3.06%	(343)	CAGW	Ref. 6.4.2
303CN	170,442,379	176,107,084	5,664,705	Ref. 8.10	404IP	6.07%	343,772	CN	Ref. 6.4.2
303IDU	3,371,145	3,371,145	-	Ref. 8.10	404IP	0.53%	-	ID	Ref. 6.4.2
303JBG	2,130,388	2,131,835	1,447	Ref. 8.10	404IP	10.53%	152	JBG	Ref. 6.4.2
303OR	4,609,189	4,615,241	6,052	Ref. 8.10	404IP	0.25%	15	OR	Ref. 6.4.2
303SG	1,600,187	1,600,187	-	Ref. 8.10	404IP	0.24%	-	SG	Ref. 6.4.2
303SO	383,478,029	385,727,443	2,249,414	Ref. 8.10	404IP	4.08%	91,731	SO	Ref. 6.4.2
303UT	5,291,168	5,890,217	599,049	Ref. 8.10	404IP	13.03%	78,069	UT	Ref. 6.4.2
303WA	2,036,363	2,036,363	-	Ref. 8.10	404IP	0.15%	-	WA	Ref. 6.4.2
303WYP	5,426,107	5,628,211	202,105	Ref. 8.10	404IP	1.96%	3,968	WY-ALL	Ref. 6.4.2
310CAGE	90,007,495	90,007,446	(49)	Ref. 8.10	403SP	3.58%	(2)	CAGE	Ref. 6.4.2
310CAGW	1,788,644	1,788,644	-	Ref. 8.10	403SP	2.18%	-	CAGW	Ref. 6.4.2
310JBG	1,193,761	1,193,761	-	Ref. 8.10	403SP	2.79%	-	JBG	Ref. 6.4.2
311CAGE	822,926,268	824,372,957	1,446,689	Ref. 8.10	403SP	3.58%	51,723	CAGE	Ref. 6.4.2
311CAGW	62,979,416	63,112,054	132,638	Ref. 8.10	403SP	2.18%	2,889	CAGW	Ref. 6.4.2
311JBG	148,219,714	149,041,420	821,706	Ref. 8.10	403SP	2.79%	22,907	JBG	Ref. 6.4.2
312CAGE	3,507,824,449	3,488,057,085	(19,767,365)	Ref. 8.10	403SP	3.58%	(706,735)	CAGE	Ref. 6.4.2
312CAGW	122,341,922	122,493,440	151,517	Ref. 8.10	403SP	2.18%	3,300	CAGW	Ref. 6.4.2
312JBG	992,279,162	1,001,339,389	9,060,227	Ref. 8.10	403SP	2.79%	252,580	JBG	Ref. 6.4.2
314CAGE	754,220,625	756,264,925	2,044,300	Ref. 8.10	403SP	3.58%	73,089	CAGE	Ref. 6.4.2
314CAGW	39,056,062	38,983,498	(72,564)	Ref. 8.10	403SP	2.18%	(1,580)	CAGW	Ref. 6.4.2
314JBG	205,729,752	206,172,957	443,205	Ref. 8.10	403SP	2.79%	12,356	JBG	Ref. 6.4.2
315CAGE	417,783,383	417,901,038	117,655	Ref. 8.10	403SP	3.58%	4,206	CAGE	Ref. 6.4.2
315CAGW	9,346,937	9,362,609	15,673	Ref. 8.10	403SP	2.18%	341	CAGW	Ref. 6.4.2
315JBG	60,820,909	60,930,558	109,649	Ref. 8.10	403SP	2.79%	3,057	JBG	Ref. 6.4.2
316CAGE	27,181,448	27,445,482	264,035	Ref. 8.10	403SP	3.58%	9,440	CAGE	Ref. 6.4.2
316CAGW	420,931	434,734	13,804	Ref. 8.10	403SP	2.18%	301	CAGW	Ref. 6.4.2
316JBG	5,154,995	5,154,843	(151)	Ref. 8.10	403SP	2.79%	(4)	JBG	Ref. 6.4.2
330CAGE	6,553,227	6,553,227	-	Ref. 8.10	403HP	4.07%	-	CAGE	Ref. 6.4.1
330CAGW	29,762,193	29,766,877	4,684	Ref. 8.10	403HP	2.61%	122	CAGW	Ref. 6.4.2
331CAGE	17,225,000	17,710,099	485,099	Ref. 8.10	403HP	4.07%	19,744	CAGE	Ref. 6.4.1
331CAGW	259,235,594	260,482,565	1,246,971	Ref. 8.10	403HP	2.61%	32,573	CAGW	Ref. 6.4.2
332CAGE	100,754,393	101,471,513	717,120	Ref. 8.10	403HP	4.07%	29,187	CAGE	Ref. 6.4.1
332CAGW	408,153,635	409,388,647	1,235,012	Ref. 8.10	403HP	2.61%	32,260	CAGW	Ref. 6.4.2
333CAGE	46,165,943	47,638,900	1,472,957	Ref. 8.10	403HP	4.07%	59,950	CAGE	Ref. 6.4.1
333CAGW	89,540,091	91,474,497	1,934,406	Ref. 8.10	403HP	2.61%	50,529	CAGW	Ref. 6.4.2
334CAGE	14,682,267	15,141,714	459,447	Ref. 8.10	403HP	4.07%	18,700	CAGE	Ref. 6.4.1
334CAGW	69,449,200	69,781,128	331,928	Ref. 8.10	403HP	2.61%	8,670	CAGW	Ref. 6.4.2
335CAGE	175,190	172,801	(2,389)	Ref. 8.10	403HP	4.07%	(97)	CAGE	Ref. 6.4.1
335CAGW	2,217,864	2,295,577	77,713	Ref. 8.10	403HP	2.61%	2,030	CAGW	Ref. 6.4.2
336CAGE	2,501,475	2,720,014	218,539	Ref. 8.10	403HP	4.07%	8,895	CAGE	Ref. 6.4.1
336CAGW	21,932,267	22,241,633	309,366	Ref. 8.10	403HP	2.61%	8,081	CAGW	Ref. 6.4.2
340CAGE	40,830,447	40,830,447	-	Ref. 8.10.1	403OP	2.96%	-	CAGE	Ref. 6.4.2
340CAGW	4,533,120	4,527,456	(5,664)	Ref. 8.10.1	403OP	3.04%	(172)	CAGW	Ref. 6.4.2
340OR	74,986	74,986	-	Ref. 8.10.1	403OP	0.00%	-	OR	Ref. 6.4.2
341CAGE	169,992,869	170,063,002	70,134	Ref. 8.10.1	403OP	2.96%	2,079	CAGE	Ref. 6.4.2
341CAGW	58,221,170	58,280,730	59,560	Ref. 8.10.1	403OP	3.04%	1,809	CAGW	Ref. 6.4.2
342CAGE	14,565,556	14,565,556	-	Ref. 8.10.1	403OP	2.96%	-	CAGE	Ref. 6.4.2
342CAGW	1,622,667	1,622,667	-	Ref. 8.10.1	403OP	3.04%	-	CAGW	Ref. 6.4.2
343CAGE	1,946,316,331	1,946,052,755	(263,577)	Ref. 8.10.1	403OP	2.96%	(7,812)	CAGE	Ref. 6.4.2
343CAGW	978,058,627	978,491,690	433,063	Ref. 8.10.1	403OP	3.04%	13,151	CAGW	Ref. 6.4.2
344CAGE	340,870,546	340,910,040	39,494	Ref. 8.10.1	403OP	2.96%	1,171	CAGE	Ref. 6.4.2
344CAGW	134,496,124	134,499,896	3,772	Ref. 8.10.1	403OP	3.04%	115	CAGW	Ref. 6.4.2
345CAGE	238,783,840	238,855,429	71,589	Ref. 8.10.1	403OP	2.96%	2,122	CAGE	Ref. 6.4.2
345CAGW	88,588,290	88,681,702	93,412	Ref. 8.10.1	403OP	3.04%	2,837	CAGW	Ref. 6.4.2
346CAGE	11,837,626	11,837,626	-	Ref. 8.10.1	403OP	2.96%	-	CAGE	Ref. 6.4.2
346CAGW	4,080,872	4,086,695	5,823	Ref. 8.10.1	403OP	3.04%	177	CAGW	Ref. 6.4.2
350CAGE	232,316,125	232,581,976	265,851	Ref. 8.10.1	403TP	1.73%	4,601	CAGE	Ref. 6.4.2
350CAGW	36,382,143	36,447,049	64,906	Ref. 8.10.1	403TP	1.80%	1,168	CAGW	Ref. 6.4.2
350JBG	2,309,451	2,309,451	-	Ref. 8.10.1	403TP	1.69%	-	JBG	Ref. 6.4.2
350SG	100,388	100,388	-	Ref. 8.10.1	403TP	1.69%	-	SG	Ref. 6.4.2
352CAGE	199,298,315	202,178,854	2,880,539	Ref. 8.10.1	403TP	1.73%	49,853	CAGE	Ref. 6.4.2
352CAGW	69,877,357	72,035,504	2,158,147	Ref. 8.10.1	403TP	1.80%	38,828	CAGW	Ref. 6.4.2
352JBG	1,671,506	1,671,506	-	Ref. 8.10.1	403TP	1.69%	-	JBG	Ref. 6.4.2
352SG	3,167	3,167	-	Ref. 8.10.1	403TP	1.69%	-	SG	Ref. 6.4.2
353CAGE	1,529,839,363	1,540,739,488	10,900,125	Ref. 8.10.1	403TP	1.73%	188,646	CAGE	Ref. 6.4.2
353CAGW	580,599,780	591,107,939	10,508,159	Ref. 8.10.1	403TP	1.80%	189,056	CAGW	Ref. 6.4.2
353JBG	40,324,621	40,601,406	276,785	Ref. 8.10.1	403TP	1.69%	4,682	JBG	Ref. 6.4.2
353SG	952,147	952,147	-	Ref. 8.10.1	403TP	1.69%	-	SG	Ref. 6.4.2
354CAGE	1,090,092,324	1,090,444,537	352,213	Ref. 8.10.1	403TP	1.73%	6,096	CAGE	Ref. 6.4.2
354CAGW	169,010,983	172,004,456	2,993,474	Ref. 8.10.1	403TP	1.80%	53,857	CAGW	Ref. 6.4.2
354JBG	21,750,536	21,750,536	-	Ref. 8.10.1	403TP	1.69%	-	JBG	Ref. 6.4.2
354SG	123,630	123,630	-	Ref. 8.10.1	403TP	1.69%	-	SG	Ref. 6.4.2
355CAGE	672,986,142	678,134,613	5,148,471	Ref. 8.10.1	403TP	1.73%	89,104	CAGE	Ref. 6.4.2

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Indicator	Jun 2019 AMA	Jun 2019 EOP	Total Co. Plant Adj	Ref Page #	Depr Expense Account	Composite Depr. Rate	Total Co. Expense Adj	WCA Factor	Reference
355CAGW	280,310,368	309,680,398	29,370,030	Ref. 8.10.1	403TP	1.80%	528,408	CAGW	Ref. 6.4.2
355JBG	691,572	691,718	147	Ref. 8.10.1	403TP	1.69%	2	JBG	Ref. 6.4.2
355SG	707,219	707,219	-	Ref. 8.10.1	403TP	1.69%	-	SG	Ref. 6.4.2
356CAGE	911,836,051	914,980,591	3,144,540	Ref. 8.10.1	403TP	1.73%	54,422	CAGE	Ref. 6.4.2
356CAGW	311,764,923	328,929,110	17,164,188	Ref. 8.10.1	403TP	1.80%	308,808	CAGW	Ref. 6.4.2
356JBG	13,943,834	13,943,854	21	Ref. 8.10.1	403TP	1.69%	0	JBG	Ref. 6.4.2
356SG	1,509,970	1,509,970	-	Ref. 8.10.1	403TP	1.69%	-	SG	Ref. 6.4.2
357CAGE	3,346,256	3,346,256	-	Ref. 8.10.1	403TP	1.73%	-	CAGE	Ref. 6.4.2
357CAGW	206,595	441,065	234,470	Ref. 8.10.1	403TP	1.80%	4,218	CAGW	Ref. 6.4.2
358CAGE	7,728,792	7,728,792	-	Ref. 8.10.1	403TP	1.73%	-	CAGE	Ref. 6.4.2
358CAGW	306,562	306,562	-	Ref. 8.10.1	403TP	1.80%	-	CAGW	Ref. 6.4.2
359CAGE	4,861,159	4,861,159	-	Ref. 8.10.1	403TP	1.73%	-	CAGE	Ref. 6.4.2
359CAGW	7,055,229	7,055,229	-	Ref. 8.10.1	403TP	1.80%	-	CAGW	Ref. 6.4.2
359JBG	4,929	4,929	-	Ref. 8.10.1	403TP	1.69%	-	JBG	Ref. 6.4.2
359SG	15,883	15,883	-	Ref. 8.10.1	403TP	1.69%	-	SG	Ref. 6.4.2
360CA	1,820,155	1,820,300	145	Ref. 8.10.1	403360	2.68%	4	CA	Ref. 6.4
360IDU	1,835,078	1,835,903	825	Ref. 8.10.1	403360	2.70%	22	ID	Ref. 6.4
360OR	14,183,782	14,190,626	6,844	Ref. 8.10.1	403360	2.53%	173	OR	Ref. 6.4
360UT	37,146,585	37,130,264	(16,322)	Ref. 8.10.1	403360	2.61%	(425)	UT	Ref. 6.4
360WA	1,867,619	1,867,905	286	Ref. 8.10.1	403360	2.76%	8	WA	Ref. 6.4
360WYP	2,842,265	2,842,265	-	Ref. 8.10.1	403360	2.96%	-	WY-ALL	Ref. 6.4
360WYU	4,065,498	4,065,498	-	Ref. 8.10.1	403360	2.99%	-	WY-ALL	Ref. 6.4
361CA	5,188,027	5,234,347	46,320	Ref. 8.10.1	403361	2.68%	1,242	CA	Ref. 6.4
361IDU	2,985,440	3,366,345	380,905	Ref. 8.10.1	403361	2.70%	10,267	ID	Ref. 6.4
361OR	31,826,430	32,577,502	751,072	Ref. 8.10.1	403361	2.53%	18,989	OR	Ref. 6.4
361UT	57,595,930	57,790,119	194,189	Ref. 8.10.1	403361	2.61%	5,059	UT	Ref. 6.4
361WA	5,352,851	6,113,562	760,712	Ref. 8.10.1	403361	2.76%	20,996	WA	Ref. 6.4
361WYP	12,232,585	12,247,765	15,180	Ref. 8.10.1	403361	2.96%	449	WY-ALL	Ref. 6.4
361WYU	4,811,675	4,811,675	-	Ref. 8.10.2	403361	2.99%	-	WY-ALL	Ref. 6.4
362CA	29,768,516	30,660,650	892,135	Ref. 8.10.2	403362	2.68%	23,924	CA	Ref. 6.4
362IDU	35,183,341	37,475,517	2,292,176	Ref. 8.10.2	403362	2.70%	61,785	ID	Ref. 6.4
362OR	256,017,266	258,312,285	2,295,018	Ref. 8.10.2	403362	2.53%	58,023	OR	Ref. 6.4
362UT	481,258,651	484,277,601	3,018,951	Ref. 8.10.2	403362	2.61%	78,648	UT	Ref. 6.4
362WA	73,441,694	76,374,910	2,933,216	Ref. 8.10.2	403362	2.76%	80,958	WA	Ref. 6.4
362WYP	118,882,144	119,889,940	1,007,796	Ref. 8.10.2	403362	2.96%	29,829	WY-ALL	Ref. 6.4
362WYU	18,475,837	18,538,837	63,000	Ref. 8.10.2	403362	2.99%	1,884	WY-ALL	Ref. 6.4
364CA	67,915,571	71,889,722	3,974,151	Ref. 8.10.2	403364	2.68%	106,571	CA	Ref. 6.4
364IDU	91,096,972	92,510,602	1,413,630	Ref. 8.10.2	403364	2.70%	38,104	ID	Ref. 6.4
364OR	389,616,569	395,746,642	6,130,073	Ref. 8.10.2	403364	2.53%	154,981	OR	Ref. 6.4
364UT	392,733,340	398,364,589	5,631,249	Ref. 8.10.2	403364	2.61%	146,702	UT	Ref. 6.4
364WA	109,312,459	110,587,111	1,274,652	Ref. 8.10.2	403364	2.76%	35,181	WA	Ref. 6.4
364WYP	133,233,570	136,687,433	3,453,863	Ref. 8.10.2	403364	2.96%	102,227	WY-ALL	Ref. 6.4
364WYU	28,115,307	28,489,602	374,295	Ref. 8.10.2	403364	2.99%	11,192	WY-ALL	Ref. 6.4
365CA	35,820,428	36,105,369	284,940	Ref. 8.10.2	403365	2.68%	7,641	CA	Ref. 6.4
365IDU	39,121,972	39,761,877	639,905	Ref. 8.10.2	403365	2.70%	17,248	ID	Ref. 6.4
365OR	268,416,680	272,505,215	4,088,535	Ref. 8.10.2	403365	2.53%	103,367	OR	Ref. 6.4
365UT	241,092,724	245,730,104	4,637,380	Ref. 8.10.2	403365	2.61%	120,810	UT	Ref. 6.4
365WA	73,536,936	74,586,518	1,049,582	Ref. 8.10.2	403365	2.76%	28,969	WA	Ref. 6.4
365WYP	99,537,372	102,433,157	2,895,785	Ref. 8.10.2	403365	2.96%	85,709	WY-ALL	Ref. 6.4
365WYU	13,939,287	14,077,503	138,216	Ref. 8.10.2	403365	2.99%	4,133	WY-ALL	Ref. 6.4
366CA	17,994,331	18,468,852	474,521	Ref. 8.10.2	403366	2.68%	12,725	CA	Ref. 6.4
366IDU	10,313,792	10,498,950	185,158	Ref. 8.10.2	403366	2.70%	4,991	ID	Ref. 6.4
366OR	96,666,420	97,778,526	1,112,106	Ref. 8.10.2	403366	2.53%	28,116	OR	Ref. 6.4
366UT	209,193,764	213,643,299	4,449,536	Ref. 8.10.2	403366	2.61%	115,917	UT	Ref. 6.4
366WA	18,725,344	18,899,716	174,372	Ref. 8.10.2	403366	2.76%	4,813	WA	Ref. 6.4
366WYP	24,299,720	25,100,289	800,569	Ref. 8.10.2	403366	2.96%	23,695	WY-ALL	Ref. 6.4
366WYU	5,023,530	5,052,427	28,896	Ref. 8.10.2	403366	2.99%	864	WY-ALL	Ref. 6.4
367CA	20,215,525	20,734,420	518,895	Ref. 8.10.2	403367	2.68%	13,915	CA	Ref. 6.4
367IDU	28,652,053	29,031,451	379,398	Ref. 8.10.2	403367	2.70%	10,227	ID	Ref. 6.4
367OR	187,712,851	190,342,123	2,629,273	Ref. 8.10.2	403367	2.53%	66,474	OR	Ref. 6.4
367UT	562,916,221	574,340,606	11,424,385	Ref. 8.10.2	403367	2.61%	297,622	UT	Ref. 6.4.1
367WA	28,835,891	29,338,949	503,058	Ref. 8.10.2	403367	2.76%	13,885	WA	Ref. 6.4.1
367WYP	45,801,378	46,904,453	1,103,075	Ref. 8.10.2	403367	2.96%	32,649	WY-ALL	Ref. 6.4.1
367WYU	18,435,792	18,509,306	73,514	Ref. 8.10.2	403367	2.99%	2,198	WY-ALL	Ref. 6.4.1
368CA	54,532,410	55,200,611	668,201	Ref. 8.10.2	403368	2.68%	17,919	CA	Ref. 6.4.1
368IDU	83,427,910	84,145,093	717,183	Ref. 8.10.2	403368	2.70%	19,331	ID	Ref. 6.4.1
368OR	455,434,055	460,558,670	5,124,615	Ref. 8.10.2	403368	2.53%	129,561	OR	Ref. 6.4.1
368UT	547,654,868	558,274,852	10,619,984	Ref. 8.10.2	403368	2.61%	276,666	UT	Ref. 6.4.1
368WA	114,594,635	115,817,104	1,222,470	Ref. 8.10.2	403368	2.76%	33,741	WA	Ref. 6.4.1
368WYP	109,067,374	110,768,902	1,701,528	Ref. 8.10.2	403368	2.96%	50,361	WY-ALL	Ref. 6.4.1
368WYU	15,458,177	15,568,871	110,694	Ref. 8.10.2	403368	2.99%	3,310	WY-ALL	Ref. 6.4.1
369CA	26,925,662	27,320,245	394,583	Ref. 8.10.3	403369	2.68%	10,581	CA	Ref. 6.4.1
369IDU	42,571,431	43,566,638	995,208	Ref. 8.10.3	403369	2.70%	26,826	ID	Ref. 6.4.1
369OR	291,922,621	298,209,521	6,286,900	Ref. 8.10.3	403369	2.53%	158,946	OR	Ref. 6.4.1
369UT	324,490,703	334,450,512	9,959,809	Ref. 8.10.3	403369	2.61%	259,468	UT	Ref. 6.4.1
369WA	65,667,255	66,842,795	1,175,539	Ref. 8.10.3	403369	2.76%	32,445	WA	Ref. 6.4.1
369WYP	51,660,462	52,543,358	882,896	Ref. 8.10.3	403369	2.96%	26,132	WY-ALL	Ref. 6.4.1
369WYU	15,118,852	15,603,007	484,156	Ref. 8.10.3	403369	2.99%	14,477	WY-ALL	Ref. 6.4.1
370CA	6,890,210	8,213,221	1,323,011	Ref. 8.10.3	403370	2.68%	35,478	CA	Ref. 6.4.1
370IDU	16,089,372	16,314,656	225,284	Ref. 8.10.3	403370	2.70%	6,072	ID	Ref. 6.4.1
370OR	84,416,529	91,508,919	7,092,390	Ref. 8.10.3	403370	2.53%	179,310	OR	Ref. 6.4.1

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Indicator	Jun 2019 AMA	Jun 2019 EOP	Total Co. Plant Adj	Ref Page #	Depr Expense Account	Composite Depr. Rate	Total Co. Expense Adj	WCA Factor	Reference
370UT	90,397,736	91,951,811	1,554,075	Ref. 8.10.3	403370	2.61%	40,486	UT	Ref. 6.4.1
370WA	13,089,496	13,282,456	192,960	Ref. 8.10.3	403370	2.76%	5,326	WA	Ref. 6.4.1
370WYP	13,405,366	13,573,220	167,854	Ref. 8.10.3	403370	2.96%	4,968	WY-ALL	Ref. 6.4.1
370WYU	2,410,557	2,440,978	30,420	Ref. 8.10.3	403370	2.99%	910	WY-ALL	Ref. 6.4.1
371CA	277,359	279,638	2,278	Ref. 8.10.3	403371	2.68%	61	CA	Ref. 6.4.1
371IDU	169,598	170,194	596	Ref. 8.10.3	403371	2.70%	16	ID	Ref. 6.4.1
371OR	2,637,444	2,639,353	1,908	Ref. 8.10.3	403371	2.53%	48	OR	Ref. 6.4.1
371UT	4,237,930	4,228,718	(9,213)	Ref. 8.10.3	403371	2.61%	(240)	UT	Ref. 6.4.1
371WA	509,552	511,910	2,358	Ref. 8.10.3	403371	2.76%	65	WA	Ref. 6.4.1
371WYP	816,418	820,233	3,815	Ref. 8.10.3	403371	2.96%	113	WY-ALL	Ref. 6.4.1
371WYU	155,045	155,045	-	Ref. 8.10.3	403371	2.99%	-	WY-ALL	Ref. 6.4.1
373CA	774,457	777,630	3,173	Ref. 8.10.3	403373	2.68%	85	CA	Ref. 6.4.1
373IDU	740,215	748,028	7,813	Ref. 8.10.3	403373	2.70%	211	ID	Ref. 6.4.1
373OR	23,972,820	24,072,918	100,098	Ref. 8.10.3	403373	2.53%	2,531	OR	Ref. 6.4.1
373UT	21,759,024	21,466,232	(292,792)	Ref. 8.10.3	403373	2.61%	(7,628)	UT	Ref. 6.4.1
373WA	4,752,678	4,797,512	44,834	Ref. 8.10.3	403373	2.76%	1,237	WA	Ref. 6.4.1
373WYP	8,488,603	8,529,838	41,235	Ref. 8.10.3	403373	2.96%	1,220	WY-ALL	Ref. 6.4.1
373WYU	2,267,642	2,270,529	2,886	Ref. 8.10.3	403373	2.99%	86	WY-ALL	Ref. 6.4.1
389CA	710,982	996,659	285,677	Ref. 8.10.3	403GP	3.98%	11,362	CA	Ref. 6.4.1
389CAGE	1,560	1,560	-	Ref. 8.10.3	403GP	4.51%	-	CAGE	Ref. 6.4.1
389CN	1,128,506	1,128,506	-	Ref. 8.10.3	403GP	5.35%	-	CN	Ref. 6.4.1
389IDU	193,901	193,901	-	Ref. 8.10.3	403GP	3.84%	-	ID	Ref. 6.4.1
389OR	4,918,904	6,114,113	1,195,209	Ref. 8.10.3	403GP	4.46%	53,352	OR	Ref. 6.4.1
389SO	7,516,302	7,516,302	-	Ref. 8.10.3	403GP	5.42%	-	SO	Ref. 6.4.1
389UT	4,149,488	4,080,600	(68,888)	Ref. 8.10.3	403GP	4.15%	(2,856)	UT	Ref. 6.4.1
389WA	1,098,826	1,098,826	-	Ref. 8.10.3	403GP	4.27%	-	WA	Ref. 6.4.1
389WYP	1,646,141	1,807,993	161,851	Ref. 8.10.3	403GP	4.73%	7,654	WY-ALL	Ref. 6.4.1
389WYU	677,198	677,198	-	Ref. 8.10.3	403GP	4.05%	-	WY-ALL	Ref. 6.4.1
390CA	4,028,986	4,059,161	30,175	Ref. 8.10.3	403GP	3.98%	1,200	CA	Ref. 6.4.1
390CAEE	1,163,227	1,235,588	72,362	Ref. 8.10.3	403GP	3.84%	2,779	CAEE	Ref. 6.4.1
390CAGE	4,256,263	4,256,263	-	Ref. 8.10.3	403GP	4.51%	-	CAGE	Ref. 6.4.1
390CAGW	3,330,663	3,330,702	39	Ref. 8.10.3	403GP	4.73%	2	CAGW	Ref. 6.4.1
390CN	8,183,670	8,207,715	24,045	Ref. 8.10.3	403GP	5.35%	1,287	CN	Ref. 6.4.1
390IDU	11,539,926	11,705,337	165,411	Ref. 8.10.3	403GP	3.84%	6,353	ID	Ref. 6.4.1
390JBG	22,429	22,429	-	Ref. 8.10.3	403GP	4.89%	-	JBG	Ref. 6.4.1
390OR	40,137,597	39,510,644	(626,953)	Ref. 8.10.3	403GP	4.46%	(27,986)	OR	Ref. 6.4.1
390SO	96,607,418	96,548,451	(58,968)	Ref. 8.10.3	403GP	5.42%	(3,196)	SO	Ref. 6.4.1
390UT	44,205,180	44,173,530	(31,650)	Ref. 8.10.3	403GP	4.15%	(1,312)	UT	Ref. 6.4.1
390WA	13,904,894	13,944,365	39,471	Ref. 8.10.3	403GP	4.27%	1,685	WA	Ref. 6.4.1
390WYP	14,685,173	15,018,436	333,263	Ref. 8.10.3	403GP	4.73%	15,759	WY-ALL	Ref. 6.4.1
390WYU	3,847,027	3,887,041	40,013	Ref. 8.10.3	403GP	4.05%	1,619	WY-ALL	Ref. 6.4.1
391CA	169,590	141,165	(28,425)	Ref. 8.10.3	403GP	3.98%	(1,131)	CA	Ref. 6.4.1
391CAEE	16,822	10,034	(6,789)	Ref. 8.10.3	403GP	3.84%	(261)	CAEE	Ref. 6.4.1
391CAGE	2,247,033	2,437,057	190,024	Ref. 8.10.3	403GP	4.51%	8,577	CAGE	Ref. 6.4.1
391CAGW	567,402	528,168	(39,234)	Ref. 8.10.3	403GP	4.73%	(1,857)	CAGW	Ref. 6.4.1
391CN	4,590,640	4,040,675	(549,964)	Ref. 8.10.3	403GP	5.35%	(29,437)	CN	Ref. 6.4.1
391IDU	383,154	383,444	290	Ref. 8.10.4	403GP	3.84%	11	ID	Ref. 6.4.1
391JBG	214,201	222,110	7,909	Ref. 8.10.4	403GP	4.89%	387	JBG	Ref. 6.4.1
391OR	2,323,740	2,191,143	(132,597)	Ref. 8.10.4	403GP	4.46%	(5,919)	OR	Ref. 6.4.1
391SO	62,323,443	51,456,014	(10,867,428)	Ref. 8.10.4	403GP	5.42%	(588,967)	SO	Ref. 6.4.1
391UT	1,257,927	1,254,946	(2,981)	Ref. 8.10.4	403GP	4.15%	(124)	UT	Ref. 6.4.1
391WA	320,839	308,217	(12,622)	Ref. 8.10.4	403GP	4.27%	(539)	WA	Ref. 6.4.1
391WYP	2,275,167	2,175,202	(99,965)	Ref. 8.10.4	403GP	4.73%	(4,727)	WY-ALL	Ref. 6.4.1
391WYU	70,570	68,629	(1,941)	Ref. 8.10.4	403GP	4.05%	(79)	WY-ALL	Ref. 6.4.1
392CA	2,151,644	2,071,004	(80,640)	Ref. 8.10.4	403GP	3.98%	(3,207)	CA	Ref. 6.4.1
392CAEE	515,447	488,092	(27,355)	Ref. 8.10.4	403GP	3.84%	(1,050)	CAEE	Ref. 6.4.1
392CAGE	13,456,434	13,496,736	40,302	Ref. 8.10.4	403GP	4.51%	1,819	CAGE	Ref. 6.4.1
392CAGW	5,730,349	5,803,954	73,605	Ref. 8.10.4	403GP	4.73%	3,483	CAGW	Ref. 6.4.1
392IDU	6,651,879	6,584,703	(67,176)	Ref. 8.10.4	403GP	3.84%	(2,580)	ID	Ref. 6.4.1
392JBG	2,516,532	2,599,004	82,473	Ref. 8.10.4	403GP	4.89%	4,032	JBG	Ref. 6.4.1
392OR	25,470,642	24,809,266	(661,376)	Ref. 8.10.4	403GP	4.46%	(29,523)	OR	Ref. 6.4.1
392SO	7,441,968	6,893,825	(548,144)	Ref. 8.10.4	403GP	5.42%	(29,707)	SO	Ref. 6.4.1
392UT	36,132,185	37,410,598	1,278,413	Ref. 8.10.4	403GP	4.15%	53,000	UT	Ref. 6.4.1
392WA	5,344,910	5,327,125	(17,785)	Ref. 8.10.4	403GP	4.27%	(759)	WA	Ref. 6.4.1
392WYP	9,507,802	9,863,756	355,953	Ref. 8.10.4	403GP	4.73%	16,832	WY-ALL	Ref. 6.4.1
392WYU	1,947,132	2,071,725	124,592	Ref. 8.10.4	403GP	4.05%	5,042	WY-ALL	Ref. 6.4.1
393CA	195,267	180,052	(15,215)	Ref. 8.10.4	403GP	3.98%	(605)	CA	Ref. 6.4.1
393CAGE	4,279,936	4,254,205	(25,731)	Ref. 8.10.4	403GP	4.51%	(1,161)	CAGE	Ref. 6.4.1
393CAGW	759,222	783,227	24,005	Ref. 8.10.4	403GP	4.73%	1,136	CAGW	Ref. 6.4.1
393IDU	494,983	494,983	-	Ref. 8.10.4	403GP	3.84%	-	ID	Ref. 6.4.1
393JBG	807,954	876,734	68,779	Ref. 8.10.4	403GP	4.89%	3,362	JBG	Ref. 6.4.1
393OR	2,767,092	2,635,106	(131,985)	Ref. 8.10.4	403GP	4.46%	(5,892)	OR	Ref. 6.4.1
393SO	255,085	255,085	-	Ref. 8.10.4	403GP	5.42%	-	SO	Ref. 6.4.1
393UT	3,223,241	3,327,829	104,588	Ref. 8.10.4	403GP	4.15%	4,336	UT	Ref. 6.4.1
393WA	717,967	697,109	(20,858)	Ref. 8.10.4	403GP	4.27%	(890)	WA	Ref. 6.4.1
393WYP	1,095,195	1,103,805	8,610	Ref. 8.10.4	403GP	4.73%	407	WY-ALL	Ref. 6.4.1
393WYU	11,346	1,338	(10,009)	Ref. 8.10.4	403GP	4.05%	(405)	WY-ALL	Ref. 6.4.1
394CA	752,904	781,650	28,747	Ref. 8.10.4	403GP	3.98%	1,143	CA	Ref. 6.4.1
394CAEE	109,044	109,044	-	Ref. 8.10.4	403GP	3.84%	-	CAEE	Ref. 6.4.1
394CAGE	18,499,240	18,500,577	1,336	Ref. 8.10.4	403GP	4.51%	60	CAGE	Ref. 6.4.1
394CAGW	2,741,539	2,676,862	(64,677)	Ref. 8.10.4	403GP	4.73%	(3,061)	CAGW	Ref. 6.4.1

Ref Page 8.10.7 to 8.10.13

Indicator	Jun 2019 AMA	Jun 2019 EOP	Total Co. Plant Adj	Ref Page #	Depr Expense Account	Composite Depr. Rate	Total Co. Expense Adj	WCA Factor	Reference
394IDU	2,061,639	2,036,505	(25,134)	Ref. 8.10.4	403GP	3.84%	(965)	ID	Ref. 6.4.1
394JBG	3,021,149	3,064,460	43,310	Ref. 8.10.4	403GP	4.89%	2,117	JBG	Ref. 6.4.1
394OR	10,512,743	10,475,442	(37,300)	Ref. 8.10.4	403GP	4.46%	(1,665)	OR	Ref. 6.4.1
394SO	2,596,430	2,127,184	(469,246)	Ref. 8.10.4	403GP	5.42%	(25,431)	SO	Ref. 6.4.1
394UT	13,957,096	14,176,598	219,502	Ref. 8.10.4	403GP	4.15%	9,100	UT	Ref. 6.4.1
394WA	2,795,320	2,744,153	(51,167)	Ref. 8.10.4	403GP	4.27%	(2,184)	WA	Ref. 6.4.1
394WYP	3,767,243	3,747,500	(19,743)	Ref. 8.10.4	403GP	4.73%	(934)	WY-ALL	Ref. 6.4.1
394WYU	403,738	402,200	(1,537)	Ref. 8.10.4	403GP	4.05%	(62)	WY-ALL	Ref. 6.4.1
395CA	297,273	305,383	8,110	Ref. 8.10.4	403GP	3.98%	323	CA	Ref. 6.4.1
395CAEE	1,211,258	1,257,984	46,726	Ref. 8.10.4	403GP	3.84%	1,794	CAEE	Ref. 6.4.1
395CAGE	4,815,582	4,923,229	107,646	Ref. 8.10.4	403GP	4.51%	4,859	CAGE	Ref. 6.4.1
395CAGW	1,337,331	1,334,354	(2,977)	Ref. 8.10.5	403GP	4.73%	(141)	CAGW	Ref. 6.4.1
395IDU	1,319,495	1,292,667	(26,829)	Ref. 8.10.5	403GP	3.84%	(1,030)	ID	Ref. 6.4.1
395JBG	326,496	357,755	31,258	Ref. 8.10.5	403GP	4.89%	1,528	JBG	Ref. 6.4.1
395OR	7,850,760	7,887,804	37,044	Ref. 8.10.5	403GP	4.46%	1,654	OR	Ref. 6.4.1
395SO	4,830,177	4,973,535	143,358	Ref. 8.10.5	403GP	5.42%	7,769	SO	Ref. 6.4.1
395UT	7,974,036	7,829,107	(144,930)	Ref. 8.10.5	403GP	4.15%	(6,008)	UT	Ref. 6.4.1
395WA	1,287,220	1,277,395	(9,826)	Ref. 8.10.5	403GP	4.27%	(419)	WA	Ref. 6.4.1
395WYP	2,485,128	2,476,746	(8,382)	Ref. 8.10.5	403GP	4.73%	(396)	WY-ALL	Ref. 6.4.1
395WYU	149,994	120,800	(29,194)	Ref. 8.10.5	403GP	4.05%	(1,181)	WY-ALL	Ref. 6.4.1
396CA	4,602,003	4,419,282	(182,721)	Ref. 8.10.5	403GP	3.98%	(7,267)	CA	Ref. 6.4.1
396CAEE	327,247	236,686	(90,561)	Ref. 8.10.5	403GP	3.84%	(3,477)	CAEE	Ref. 6.4.1
396CAGE	32,697,530	33,053,143	355,613	Ref. 8.10.5	403GP	4.51%	16,052	CAGE	Ref. 6.4.1
396CAGW	3,592,571	3,587,236	(5,335)	Ref. 8.10.5	403GP	4.73%	(252)	CAGW	Ref. 6.4.1
396IDU	10,092,729	10,592,058	499,329	Ref. 8.10.5	403GP	3.84%	19,179	ID	Ref. 6.4.1
396JBG	10,066,212	10,051,560	(14,653)	Ref. 8.10.5	403GP	4.89%	(716)	JBG	Ref. 6.4.1
396OR	39,473,885	40,611,944	1,138,058	Ref. 8.10.5	403GP	4.46%	50,801	OR	Ref. 6.4.1
396SO	6,102,851	6,093,193	(9,658)	Ref. 8.10.5	403GP	5.42%	(523)	SO	Ref. 6.4.1
396UT	50,246,111	50,392,056	145,945	Ref. 8.10.5	403GP	4.15%	6,051	UT	Ref. 6.4.1
396WA	8,939,006	8,938,492	(514)	Ref. 8.10.5	403GP	4.27%	(22)	WA	Ref. 6.4.1
396WYP	17,001,666	18,069,962	1,068,296	Ref. 8.10.5	403GP	4.73%	50,517	WY-ALL	Ref. 6.4.1
396WYU	3,703,857	3,615,725	(88,132)	Ref. 8.10.5	403GP	4.05%	(3,567)	WY-ALL	Ref. 6.4.1
397CA	6,364,725	6,532,251	167,527	Ref. 8.10.5	403GP	3.98%	6,663	CA	Ref. 6.4.1
397CAEE	341,558	341,558	-	Ref. 8.10.5	403GP	3.84%	-	CAEE	Ref. 6.4.1
397CAGE	121,125,837	122,208,937	1,083,100	Ref. 8.10.5	403GP	4.51%	48,890	CAGE	Ref. 6.4.1
397CAGW	51,367,256	51,931,697	564,442	Ref. 8.10.5	403GP	4.73%	26,711	CAGW	Ref. 6.4.1
397CN	3,848,526	3,848,526	(0)	Ref. 8.10.5	403GP	5.35%	(0)	CN	Ref. 6.4.1
397IDU	11,310,676	11,525,364	214,687	Ref. 8.10.5	403GP	3.84%	8,246	ID	Ref. 6.4.1
397JBG	4,792,061	4,794,417	2,356	Ref. 8.10.5	403GP	4.89%	115	JBG	Ref. 6.4.1
397OR	72,628,320	76,477,521	3,849,201	Ref. 8.10.5	403GP	4.46%	171,822	OR	Ref. 6.4.1
397SG	138,684	138,684	-	Ref. 8.10.5	403GP	4.30%	-	SG	Ref. 6.4.1
397SO	91,729,685	93,060,474	1,330,789	Ref. 8.10.5	403GP	5.42%	72,123	SO	Ref. 6.4.1
397UT	62,785,447	63,058,172	272,725	Ref. 8.10.5	403GP	4.15%	11,307	UT	Ref. 6.4.1
397WA	13,681,785	13,786,850	105,065	Ref. 8.10.5	403GP	4.27%	4,485	WA	Ref. 6.4.1
397WYP	24,761,377	24,968,519	207,142	Ref. 8.10.5	403GP	4.73%	9,795	WY-ALL	Ref. 6.4.1
397WYU	6,061,118	6,059,379	(1,739)	Ref. 8.10.5	403GP	4.05%	(70)	WY-ALL	Ref. 6.4.1
398CA	50,156	50,393	237	Ref. 8.10.5	403GP	3.98%	9	CA	Ref. 6.4.1
398CAEE	4,270	3,966	(304)	Ref. 8.10.5	403GP	3.84%	(12)	CAEE	Ref. 6.4.1
398CAGE	2,050,079	2,097,439	47,360	Ref. 8.10.5	403GP	4.51%	2,138	CAGE	Ref. 6.4.1
398CAGW	407,725	409,467	1,742	Ref. 8.10.5	403GP	4.73%	82	CAGW	Ref. 6.4.1
398CN	74,544	82,497	7,953	Ref. 8.10.5	403GP	5.35%	426	CN	Ref. 6.4.1
398IDU	82,403	81,874	(529)	Ref. 8.10.5	403GP	3.84%	(20)	ID	Ref. 6.4.1
398JBG	186,493	207,024	20,531	Ref. 8.10.5	403GP	4.89%	1,004	JBG	Ref. 6.4.1
398OR	1,103,403	1,107,524	4,122	Ref. 8.10.5	403GP	4.46%	184	OR	Ref. 6.4.1
398SO	2,325,845	2,205,144	(120,701)	Ref. 8.10.5	403GP	5.42%	(6,541)	SO	Ref. 6.4.1
398UT	1,305,558	1,342,647	37,089	Ref. 8.10.5	403GP	4.15%	1,538	UT	Ref. 6.4.1
398WA	182,536	180,963	(1,573)	Ref. 8.10.5	403GP	4.27%	(67)	WA	Ref. 6.4.1
398WYP	184,701	186,005	1,304	Ref. 8.10.5	403GP	4.73%	62	WY-ALL	Ref. 6.4.1
398WYU	15,969	17,232	1,263	Ref. 8.10.5	403GP	4.05%	51	WY-ALL	Ref. 6.4.1
399CAEE	1,854,828	1,854,828	-	Ref. 8.10.5	403MP	3.84%	-	CAEE	Ref. 6.4.2
DPCA	2,646,162	1,017,060	(1,629,102)	Ref. 8.10.5	-	0.00%	-	CA	
DPIDU	2,134,153	3,038,484	904,331	Ref. 8.10.6	-	0.00%	-	ID	
DPOR	16,509,125	15,304,313	(1,204,813)	Ref. 8.10.6	-	0.00%	-	OR	
DPSNPD	-	-	-	Ref. 8.10.6	-	0.00%	-	SNPD	
DPUT	22,839,793	29,976,470	7,136,677	Ref. 8.10.6	-	0.00%	-	UT	
DPWA	6,981,708	4,546,567	(2,435,141)	Ref. 8.10.6	-	0.00%	-	WA	
DPWYU	6,067,394	7,537,828	1,470,434	Ref. 8.10.6	-	0.00%	-	WY-ALL	
GPCAGE	6,846	-	(6,846)	Ref. 8.10.6	-	0.00%	-	CAGE	
GPCAGW	-	-	-	Ref. 8.10.6	-	0.00%	-	CAGW	
GPSG	(6,846)	-	6,846	Ref. 8.10.6	-	0.00%	-	SG	
GPSO	26,642,708	39,436,687	12,793,979	Ref. 8.10.6	-	0.00%	-	SO	
IPSO	-	-	-	Ref. 8.10.6	-	0.00%	-	SO	
OPCAGE	-	-	-	Ref. 8.10.6	-	0.00%	-	CAGE	
OPCAGW	(553,173)	(553,173)	-	Ref. 8.10.6	-	0.00%	-	CAGW	
OPSG	-	-	-	Ref. 8.10.6	-	0.00%	-	SG	
SPCAGE	(11,695,324)	(14,223,180)	(2,527,856)	Ref. 8.10.6	-	0.00%	-	CAGE	
SPCAGW	553,173	553,173	-	Ref. 8.10.6	-	0.00%	-	CAGW	
SPSG	56,959,455	69,880,199	12,920,744	Ref. 8.10.6	-	0.00%	-	SG	
TPCAEE	-	-	-	Ref. 8.10.6	-	0.00%	-	CAEE	
TPCAGE	57,423,456	59,816,711	2,393,255	Ref. 8.10.6	-	0.00%	-	CAGE	
TPCAGW	52,604,042	57,598,003	4,993,961	Ref. 8.10.6	-	0.00%	-	CAGW	

Ref Page 8.10.7 to 8.10.13

Indicator	Jun 2019 AMA	Jun 2019 EOP	Total Co. Plant Adj	Ref Page #	Depr Expense Account	Composite Depr. Rate	Total Co. Expense Adj	WCA Factor	Reference
TPSG	(8,978,582)	(8,978,582)	-	Ref. 8.10.6	-	0.00%	-	SG	
TPSO	-	-	-	Ref. 8.10.6	-	0.00%	-	SO	
Total	<u>27,890,085,517</u>	<u>28,149,544,982</u>	<u>259,459,466</u>				<u>5,322,468</u>		
	-	-	-						
			Ref. 8.10				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	(676,401)	CAGW	21.577%	(145,948)	6.5.1
Depreciation Reserve	108HP	PRO	307,204	CAGE	0.000%	-	6.5.1
			<u>(369,198)</u>			<u>(145,948)</u>	6.5.1
Adjustment to Tax							
Schedule M Deduction	SCHMAT	PRO	676,401	CAGW	21.577%	145,948	6.5.2
Deferred Income Tax Exp.	41110	PRO	(240,331)	CAGW	21.577%	(51,857)	6.5.2
ADIT YE Balance	282	PRO	1,788,240	CAGW	21.577%	385,852	6.5.2

Adjustment to June 2020 Year-End Balance for Projected Spend / Accrual Detail:

June 2019 Year End Reserve Balance	(6,454,139)	6.5.1
June 2020 Year End Reserve Balance	<u>(6,823,337)</u>	6.5.1
Total Adjustment to Reserve	<u>(369,198)</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 2020. Reserves do not include funds for Powerdale, which was reclassified to unrecovered plant.

PacifiCorp
Results of Operations - June 2019
Hydro Decommissioning
Spending, Accruals, and Balances - East Side, West Side, and Total Resources

West Side			
	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
June-18	986	(173,152)	(3,835,701)
July-18	636	(173,152)	(4,008,217)
August-18	360	(173,152)	(4,181,009)
September-18	2,445	(173,152)	(4,351,715)
October-18	1,079	(173,152)	(4,523,788)
November-18	51,519	(173,152)	(4,645,421)
December-18	5,019	(173,152)	(4,813,554)
January-19	3,228	(173,152)	(4,983,478)
February-19	1,616	(173,152)	(5,155,013)
March-19	599	(173,152)	(5,327,566)
April-19	1,371	(173,152)	(5,499,346)
May-19	1,559	(173,152)	(5,670,939)
June-19	100	(173,152)	(5,843,991)

East Side			
	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
June-18	-	25,600	(917,352)
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)

Total Resources			
	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
June-18	986	(147,551)	(4,753,053)
July-18	636	(147,551)	(4,899,969)
August-18	360	(147,551)	(5,047,160)
September-18	2,445	(147,551)	(5,192,267)
October-18	1,079	(147,551)	(5,338,739)
November-18	51,519	(147,551)	(5,434,772)
December-18	5,019	(147,551)	(5,577,304)
January-19	3,228	(147,551)	(5,721,628)
February-19	1,616	(147,551)	(5,867,563)
March-19	599	(147,551)	(6,014,515)
April-19	1,371	(147,551)	(6,160,695)
May-19	1,559	(147,551)	(6,306,688)
June-19	100	(147,551)	(6,454,139)

Ref 6.5

West Side			
	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
July-19	-	(173,152)	(6,017,143)
August-19	469	(173,152)	(6,189,826)
September-19	500	(173,152)	(6,362,478)
October-19	1,400,451	(173,152)	(5,135,178)
November-19	-	(173,152)	(5,308,330)
December-19	-	(173,152)	(5,481,482)
January-20	-	(173,152)	(5,654,634)
February-20	-	(173,152)	(5,827,785)
March-20	-	(173,152)	(6,000,937)
April-20	-	(173,152)	(6,174,089)
May-20	-	(173,152)	(6,347,241)
June-20	-	(173,152)	(6,520,392)
Adjustment to Reserve			(676,401)

Ref 6.5

East Side			
	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
July-19	-	25,600	(584,548)
August-19	-	25,600	(558,948)
September-19	-	25,600	(533,347)
October-19	-	25,600	(507,747)
November-19	-	25,600	(482,147)
December-19	-	25,600	(456,546)
January-20	-	25,600	(430,946)
February-20	-	25,600	(405,346)
March-20	-	25,600	(379,745)
April-20	-	25,600	(354,145)
May-20	-	25,600	(328,545)
June-20	-	25,600	(302,944)
Adjustment to Reserve			307,204

Ref 6.5

Total Resources			
	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
July-19	-	(147,551)	(6,601,691)
August-19	469	(147,551)	(6,748,774)
September-19	500	(147,551)	(6,895,825)
October-19	1,400,451	(147,551)	(5,642,925)
November-19	-	(147,551)	(5,790,477)
December-19	-	(147,551)	(5,938,028)
January-20	-	(147,551)	(6,085,580)
February-20	-	(147,551)	(6,233,131)
March-20	-	(147,551)	(6,380,683)
April-20	-	(147,551)	(6,528,234)
May-20	-	(147,551)	(6,675,785)
June-20	-	(147,551)	(6,823,337)
Adjustment to Reserve			(369,198)

Ref 6.5

Ref 6.5

PacifiCorp
Results of Operations - June 2019
Hydro Decommissioning
Tax Summary

	Tax Depreciation	Book Depreciation	Book-Tax Difference	Deferred Income Tax Expense	Accumulated Deferred Income Tax	Accumulated Deferred Income Tax (AMA)
6/30/2019	-	-	-	-	1,807,007	
7/31/2019	-	173,152	173,152	(42,572)	1,849,579	
8/31/2019	(469)	173,152	172,683	(42,457)	1,892,036	
9/30/2019	(500)	173,152	172,652	(42,449)	1,934,485	
10/31/2019	(1,400,451)	173,152	(1,227,299)	301,751	1,632,734	
11/30/2019	-	173,152	173,152	(42,572)	1,675,306	
12/31/2019	-	173,152	173,152	(42,572)	1,717,878	
1/31/2020	-	173,152	173,152	(42,572)	1,760,450	
2/28/2020	-	173,152	173,152	(42,572)	1,803,022	
3/31/2020	-	173,152	173,152	(42,572)	1,845,594	
4/30/2020	-	173,152	173,152	(42,572)	1,888,166	
5/31/2020	-	173,152	173,152	(42,572)	1,930,738	
6/30/2020	-	173,152	173,152	(42,572)	1,973,310	
TOTAL	(1,401,420)	2,077,821	676,401	(166,303)		1,818,346
				YE Bal -	1,973,310	
			Excess DIT	(74,028)	(185,070)	
				<u>(240,331)</u>	<u>1,788,240</u>	

Ref 6.5

Summary of Current and Deferred Expense for 12 months ended June 2020

Tax Depreciation	1,401,420	SCHMDT
Book Depreciation	2,077,821	SCHMAT
Net Schedule M Adjustment	(676,401)	Ref 6.5
Deferred Tax Expense	(240,331)	41110

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	(88,499)	-	165,185	-	-	-	-
23 Income Taxes: Federal	(6,615,071)	(108,495)	(34,689)	(4,056,764)	(2,469,367)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	2,740,866	-	-	-	2,891,111	-	279,360
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(3,962,704)	(108,495)	130,496	(4,056,764)	421,744	-	279,360
29							
30 Operating Rev For Return:	3,962,704	108,495	(130,496)	4,056,764	(421,744)	-	(279,360)
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	8,240,211	-	-	-	8,469,360	(1,654,470)	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	8,240,211	-	-	-	8,469,360	(1,654,470)	-
56							
57 Total Rate Base:	8,240,211	-	-	-	8,469,360	(1,654,470)	-
58							
59							
60 Estimated ROE impact	0.845%	0.028%	-0.034%	1.061%	-0.294%	0.037%	-0.073%
61 Estimated Price Change	(4,462,814)	(144,055)	173,267	(5,386,396)	1,380,877	(160,362)	370,922
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	88,499	-	(165,185)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	(4,620)	-	-	-	-	-	-
69 Interest	516,642	516,642	-	-	-	-	-
70 Schedule "M" Additions	(11,758,890)	-	-	-	(11,758,890)	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(12,182,412)	(516,642)	(165,185)	-	(11,758,890)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(12,182,412)	(516,642)	(165,185)	-	(11,758,890)	-	-
77							
78 Federal Income Tax - Calculated	(2,558,307)	(108,495)	(34,689)	-	(2,469,367)	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	(4,056,764)	-	-	(4,056,764)	-	-	-
81 Federal Income Taxes	(6,615,071)	(108,495)	(34,689)	(4,056,764)	(2,469,367)	-	-

	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	-	(250,376)	-	(3,308)	-	-	-
23 Income Taxes: Federal	-	52,579	970	695	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(429,605)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(429,605)	(197,797)	970	(2,613)	-	-	-
29							
30 Operating Rev For Return:	429,605	197,797	(970)	2,613	-	-	-
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	1,425,321	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	1,425,321	-	-	-	-	-	-
56							
57 Total Rate Base:	1,425,321	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.081%	0.052%	0.000%	0.001%	0.000%	0.000%	0.000%
61 Estimated Price Change	(432,260)	(262,626)	1,288	(3,470)	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	250,376	-	3,308	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	(4,620)	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	250,376	4,620	3,308	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	250,376	4,620	3,308	-	-	-
77							
78 Federal Income Tax - Calculated	-	52,579	970	695	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	52,579	970	695	-	-	-

	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	(250,376)	-	-	-	-	-	-
23 Income Taxes: Federal	(1,999,838)	415,980	-	-	(2,469,367)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	3,170,471	-	-	-	2,891,111	-	279,360
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	920,258	415,980	-	-	421,744	-	279,360
29							
30 Operating Rev For Return:	(920,258)	(415,980)	-	-	(421,744)	-	(279,360)
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	6,814,890	-	-	-	8,469,360	(1,654,470)	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	6,814,890	-	-	-	8,469,360	(1,654,470)	-
56							
57 Total Rate Base:	6,814,890	-	-	-	8,469,360	(1,654,470)	-
58							
59							
60 Estimated ROE impact	-0.388%	-0.109%	0.000%	0.000%	-0.294%	0.037%	-0.073%
61 Estimated Price Change	1,882,420	552,320	-	-	1,380,877	(160,362)	370,922
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	250,376	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	(4,620)	-	-	-	-	-	-
69 Interest	(1,980,858)	(1,980,858)	-	-	-	-	-
70 Schedule "M" Additions	(11,758,890)	-	-	-	(11,758,890)	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(9,523,036)	1,980,858	-	-	(11,758,890)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(9,523,036)	1,980,858	-	-	(11,758,890)	-	-
77							
78 Federal Income Tax - Calculated	(1,999,838)	415,980	-	-	(2,469,367)	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	(1,999,838)	415,980	-	-	(2,469,367)	-	-

	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	-	(250,376)	-	-	-	-	-
23 Income Taxes: Federal	-	52,579	970	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	(197,797)	970	-	-	-	-
29							
30 Operating Rev For Return:	-	197,797	(970)	-	-	-	-
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%	0.052%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	(262,626)	1,288	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	250,376	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	(4,620)	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	250,376	4,620	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	250,376	4,620	-	-	-	-
77							
78 Federal Income Tax - Calculated	-	52,579	970	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	52,579	970	-	-	-	-

	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	161,877	-	165,185	-	-	-	-
23 Income Taxes: Federal	(4,615,233)	(524,475)	(34,689)	(4,056,764)	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(429,605)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(4,882,962)	(524,475)	130,496	(4,056,764)	-	-	-
29							
30 Operating Rev For Return:	4,882,962	524,475	(130,496)	4,056,764	-	-	-
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	1,425,321	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	1,425,321	-	-	-	-	-	-
56							
57 Total Rate Base:	1,425,321	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	1.265%	0.140%	-0.035%	1.085%	0.000%	0.000%	0.000%
61 Estimated Price Change	(6,345,234)	(696,375)	173,267	(5,386,396)	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(161,877)	-	(165,185)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	2,497,499	2,497,499	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(2,659,376)	(2,497,499)	(165,185)	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(2,659,376)	(2,497,499)	(165,185)	-	-	-	-
77							
78 Federal Income Tax - Calculated	(558,469)	(524,475)	(34,689)	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	(4,056,764)	-	-	(4,056,764)	-	-	-
81 Federal Income Taxes	(4,615,233)	(524,475)	(34,689)	(4,056,764)	-	-	-

	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	-	-	-	(3,308)	-	-	-
23 Income Taxes: Federal	-	-	-	695	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(429,605)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(429,605)	-	-	(2,613)	-	-	-
29							
30 Operating Rev For Return:	429,605	-	-	2,613	-	-	-
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	1,425,321	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	1,425,321	-	-	-	-	-	-
56							
57 Total Rate Base:	1,425,321	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.077%	0.000%	0.000%	0.001%	0.000%	0.000%	0.000%
61 Estimated Price Change	(432,260)	-	-	(3,470)	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	3,308	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	3,308	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	3,308	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	-	695	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	-	695	-	-	-

	<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	(1,980,858)	WA	Situs	(1,980,858)	Below
Other Interest Expense - Pro forma	427	PRO	<u>2,497,499</u>	WA	Situs	<u>2,497,499</u>	Below
			<u>516,642</u>			<u>516,642</u>	2.20

Adjustment Detail:

Restating:

Jurisdiction Specific Adjusted Rate Base	761,612,244	1.0
Weighted Cost of Debt:	<u>2.634%</u>	2.1
Trued-up Interest Expense	<u>20,061,613</u>	1.0
Unadjusted Interest Expense	<u>22,042,471</u>	2.20
Restating Interest True-up Adjustment	<u>(1,980,858)</u>	1.0

Pro forma:

Jurisdiction Specific Adjusted Rate Base	856,426,464	2.2
Weighted Cost of Debt:	<u>2.634%</u>	2.1
Trued-up Interest Expense	<u>22,559,112</u>	2.20
Restated Interest Expense	<u>20,061,613</u>	1.0
Total Pro forma Interest True-up Adjustment	<u>2,497,499</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	2,464,793	GPS	6.7018%	165,185	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.

PacifiCorp
Results of Operations - June 2019
Projected Property Tax Expense for June 2020
Property Tax Adjustment Summary

FERC Account	G/L Account Co. Code	Total	Ref
408.15	579000 1000	149,367,024	
Total Accrued Property Tax - 12 Months End. June 2019	6/30/2019	<u>149,367,024</u>	
Full Year 2019 Projection		147,744,116	
Less: Expense for 6 months ended June 2019		<u>(74,416,299)</u>	
Projected Property Tax Exp for 6 Months Ending December 2019		73,327,817	
Plus: 2020 Property Tax Projection for 6 months ending June 2020		<u>78,504,000</u>	
Projected Property Tax Expense for 12 Months Ending June 2020		<u>151,831,817</u>	
Less: Actual Property Tax Expense for 12 Months Ended June 2019		<u>(149,367,024)</u>	
Incremental Adjustment to Property Taxes		<u><u>2,464,793</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 Production Tax Credit	40910	PRO	(23,892,519)	CAGW	21.577%	(5,155,335)	7.3.1
Remove from Base Period							
FED Production Tax Credit	40910	PRO	5,091,351	CAGW	21.577%	1,098,571	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 for 12 months ending June 2020.

PacifiCorp
Results of Operations - June 2019
Production Tax Credit
West Control Area

Base Period - June 2019

Description	FED Amount	Expiration Date	Repowering Date	Available kWh	Total Available kWh	Factor (inflated tax per unit)	Credit
Wind/Geothermal							
Goodnoe KWh	30,476,577	12/17/2017	9/29/2019	30,476,577	30,476,577	0.024/0.025	761,915
Leaning Juniper 1 KWh	49,245,673	9/13/2016	8/4/2019	49,245,673	49,245,673	0.024/0.025	1,231,142
Leaning Juniper Indemnity	-	9/13/2016	8/4/2019	-	-	0.024/0.025	-
Marengo I KWh	52,308,352	8/2/2017	11/10/2019	52,308,352	52,308,352	0.024/0.025	1,307,712
Marengo II KWh	73,797,803	6/25/2018	11/10/2019	73,797,803	73,797,803	0.024/0.025	1,790,582
Total KWh Production	205,828,405			205,828,405	205,828,405		5,091,351
Total Credit							5,091,351
							Ref 7.3

Pro Forma Period - June 2020

Description	FED Amount	Repower In-Svc Date	Repowering Date	Available kWh	Total Available kWh	Factor (inflated tax per unit)	Credit
Wind/Geothermal							
Goodnoe KWh	264,593,144	9/29/2019	9/29/2019	211,621,562	211,621,562	0.025	5,290,539
Leaning Juniper 1 KWh	291,227,990	8/4/2019	8/4/2019	262,528,950	262,528,950	0.025	6,563,224
Leaning Juniper Indemnity	-	8/4/2019	8/4/2019	-	-	0.025	-
Marengo I KWh	439,252,840	11/10/2019	11/10/2019	320,133,414	320,133,414	0.025	8,003,335
Marengo II KWh	210,464,808	11/10/2019	11/10/2019	161,416,852	161,416,852	0.025	4,035,421
Total KWh Production	1,205,538,781			955,700,778	955,700,778		23,892,519
Total Credit							23,892,519
							Ref 7.3

Incremental Adjustment

Description	FED Amount	Expiration Date	Repowering Date	Available kWh	Total Available kWh	Factor (inflated tax per unit)	Credit
Wind/Geothermal							
Goodnoe KWh	234,116,567	12/17/2017	9/29/2019	181,144,985	181,144,985		4,528,624
Leaning Juniper 1 KWh	241,982,317	9/13/2016	8/4/2019	213,283,277	213,283,277		5,332,082
Leaning Juniper Indemnity	-	9/13/2016	8/4/2019	-	-		-
Marengo I KWh	386,944,488	8/2/2017	11/10/2019	267,825,062	267,825,062		6,695,623
Marengo II KWh	136,667,005	6/25/2018	11/10/2019	87,619,049	87,619,049		2,244,839
Total KWh Production	999,710,376			749,872,373	749,872,373		18,801,168
Total Credit							18,801,168

	<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:							
Remove AMA Balances:							
California	282	RES	93,144,124	CA	Situs	-	
Idaho	282	RES	246,857,806	ID	Situs	-	
Other	282	RES	76,601,269	OTHER	0.000%	-	
Oregon	282	RES	1,109,134,528	OR	Situs	-	
Utah	282	RES	1,911,500,010	UT	Situs	-	
Washington	282	RES	266,717,025	WA	Situs	266,717,025	
Wyoming	282	RES	614,034,512	WY-ALL	Situs	-	
PP&E Adjustment - SNP	282	RES	2,682,998	SNP	6.089%	163,379	
PP&E Adjustment - CIAC	282	RES	(35,987)	CIAC	6.441%	(2,318)	
PP&E Adjustment - SG	282	RES	(16,021,889)	SG	7.811%	(1,251,486)	
PP&E Adjustment - JBG	282	RES	(2,786)	JBG	21.577%	(601)	
PP&E Adjustment - SNPD	282	RES	405,626	SNPD	6.441%	26,126	
PP&E Adjustment - SO	282	RES	404,815	SO	6.702%	27,130	
PP&E Adjustment - OTHER	282	RES	7,555,264	OTHER	0.000%	-	
PP&E Adjustment - NUTIL	282	RES	289,995	NUTIL	0.000%	-	
Add End of Period Balances:							
California	282	RES	(89,788,979)	CA	Situs	-	
Idaho	282	RES	(242,414,540)	ID	Situs	-	
Other	282	RES	(74,321,585)	OTHER	0.000%	-	
Oregon	282	RES	(1,055,562,523)	OR	Situs	-	
Utah	282	RES	(1,841,659,665)	UT	Situs	-	
Washington	282	RES	(258,521,192)	WA	Situs	(258,521,192)	
Wyoming	282	RES	(592,579,444)	WY-ALL	Situs	-	
Remove State Deferred Balance	282	RES	-	WA	Situs	-	
PP&E Adjustment - DITBAL	282	RES	(383,923)	DITBAL	6.230%	(23,920)	
PP&E Adjustment - SNP	282	RES	-	SNP	6.089%	-	
PP&E Adjustment - SG	282	RES	17,134,372	SG	7.811%	1,338,384	
PP&E Adjustment - SNPD	282	RES	(49,148)	SNPD	6.441%	(3,166)	
PP&E Adjustment - OTHER	282	RES	(8,316,136)	OTHER	0.000%	-	
PP&E Adjustment - NUTIL	282	RES	(218,121)	NUTIL	0.000%	-	
			<u>166,586,426</u>			<u>8,469,360</u>	7.4.1
Schedule M Adjustment	SCHMAT	RES	(173,684,144)	SCHMDEXP	6.770%	(11,758,890)	
Schedule M Adjustment	SCHMAT	RES	173,684,144	UT	Situs	-	
Deferred Income Tax Expense	41110	RES	42,703,026	SCHMDEXP	6.770%	2,891,111	
Deferred Income Tax Expense	41110	RES	(42,703,026)	UT	Situs	-	

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. This adjustment also reallocates the tax schedule M addition of book depreciation related to Utah's acceleration of the Dave Johnston thermal generation plant.

Book Tax Difference		Total Company			STATE Allocation
Description	#	Unadjusted - AMA	Adjustment	Adjusted Utility - YE	WCA Factor
Accumulated Deferred Income Taxes (CA) - YE	**	0	(96,943,906)	(96,943,906)	CA
Accumulated Deferred Income Taxes (IDU) - YE	**	0	(252,788,368)	(252,788,368)	IDU
Accumulated Deferred Income Taxes (OTHER) - YE	**	0	(74,321,585)	(74,321,585)	OTHER
Accumulated Deferred Income Taxes (OR) - YE	**	0	(1,152,635,391)	(1,152,635,391)	OR
Accumulated Deferred Income Taxes (UT) - YE	**	0	(1,994,763,434)	(1,994,763,434)	UT
Accumulated Deferred Income Taxes (WA) - YE	**	0	(280,082,145)	(280,082,145)	WA
Accumulated Deferred Income Taxes (WY) - YE	**	0	(634,228,093)	(634,228,093)	WYP
Remove State Deferred Balance	**	0	0	0	WA
Tax Reform and additional flow-through-CA	**	0	7,154,927	7,154,927	CA
Tax Reform and additional flow-through-IDU	**	0	10,373,828	10,373,828	IDU
Tax Reform and additional flow-through-OR	**	0	97,072,868	97,072,868	OR
Tax Reform and additional flow-through-WA	**	0	21,560,953	21,560,953	WA
Tax Reform and additional flow-through-WYP	**	0	41,648,649	41,648,649	WYP
Tax Reform and additional flow-through-FERC	**	0	3,733,822	3,733,822	FERC
Tax Reform and additional flow-through-UT	**	0	149,369,947	149,369,947	UT
PP&E Adjustment - YE - CAEE	**	0	0	0	CAEE
PP&E Adjustment - YE - CAGW	**	0	0	0	CAGW
PP&E Adjustment - YE - SNP	**	0	0	0	SNP
PP&E Adjustment - YE - CIAC	**	0	0	0	CIAC
PP&E Adjustment - YE - SG	**	0	17,134,372	17,134,372	SG
PP&E Adjustment - YE - JBG	**	0	0	0	JBG
PP&E Adjustment - YE - SNPD	**	0	(49,148)	(49,148)	SNPD
PP&E Adjustment - YE - OTHER	**	0	(8,316,136)	(8,316,136)	OTHER
PP&E Adjustment - YE - NUTIL	**	0	(218,121)	(218,121)	NUTIL
PP&E Adjustment - YE - SO	**	0	0	0	SO
PP&E Adjustment - YE - DITBAL	**	0	(383,923)	(383,923)	DITBAL
Rounding	**	0	0	0	DITBAL
Accumulated Deferred Income Taxes (CA) - AMA	**	(96,975,940)	96,975,940	0	CA
Accumulated Deferred Income Taxes (IDU) - AMA	**	(252,533,022)	252,533,022	0	IDU
Accumulated Deferred Income Taxes (OTHER) - AM	**	(76,601,269)	76,601,269	0	OTHER
Accumulated Deferred Income Taxes (OR) - AMA	**	(1,161,566,820)	1,161,566,820	0	OR
Accumulated Deferred Income Taxes (UT) - AMA	**	(1,994,395,872)	1,994,395,872	0	UT
Accumulated Deferred Income Taxes (WA) - AMA	**	(278,282,850)	278,282,850	0	WA
Accumulated Deferred Income Taxes (WY) - AMA	**	(636,432,666)	636,432,666	0	WYP
Tax Reform and additional flow-through-CA		3,831,816	(3,831,816)	0	CA
Tax Reform and additional flow-through-IDU		5,675,216	(5,675,216)	0	IDU
Tax Reform and additional flow-through-OR		52,432,292	(52,432,292)	0	OR
Tax Reform and additional flow-through-UT		80,871,773	(80,871,773)	0	UT
Tax Reform and additional flow-through-FERC		2,024,089	(2,024,089)	0	FERC
Tax Reform and additional flow-through-WA		11,565,825	(11,565,825)	0	WA
Tax Reform and additional flow-through-WYP		22,398,154	(22,398,154)	0	WYP
PP&E Adjustment - AMA - CAEE	**	0	0	0	CAEE
PP&E Adjustment - AMA - SNP	**	(2,682,998)	2,682,998	0	SNP
PP&E Adjustment - AMA - CIAC	**	35,987	(35,987)	0	CIAC
PP&E Adjustment - AMA - SG	**	16,021,889	(16,021,889)	0	SG
PP&E Adjustment - AMA - JBG	**	2,786	(2,786)	0	JBG
PP&E Adjustment - AMA - SNPD	**	(405,626)	405,626	0	SNPD
PP&E Adjustment - AMA - OTHER	**	(7,555,264)	7,555,264	0	OTHER
PP&E Adjustment - AMA - NUTIL	**	(289,995)	289,995	0	NUTIL
PP&E Adjustment - AMA - SO	**	(404,815)	404,815	0	SO
		(4,313,267,310)	166,586,426	(4,146,680,884)	
			Ref. 7.4		
Repair Deduction	***	0	0	0	SG
			Ref. 7.4		
		(4,313,267,310)	166,586,426	(4,146,680,884)	

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Accum Def Inc Tax Balance	190	RES	(2,538,677)	BADDEBT	12.5566%	(318,772)	
Accum Def Inc Tax Balance	190	RES	(32,121,162)	CAEE	0.0000%	-	
Accum Def Inc Tax Balance	190	RES	-	CAGE	0.0000%	-	
Accum Def Inc Tax Balance	190	RES	(140,598)	CAGW	21.5772%	(30,337)	
Accum Def Inc Tax Balance	190	RES	(1,492,385)	JBE	22.5916%	(337,153)	
Accum Def Inc Tax Balance	190	RES	(7,634,356)	SG	7.8111%	(596,327)	
Accum Def Inc Tax Balance	190	RES	(1,360,919)	SNPD	6.4409%	(87,656)	
Accum Def Inc Tax Balance	190	RES	(27,605,915)	SO	6.7018%	(1,850,083)	
Accum Def Inc Tax Balance	190	RES	(272,759)	CA	Situs	-	
Accum Def Inc Tax Balance	190	RES	(4,334)	FERC	Situs	-	
Accum Def Inc Tax Balance	190	RES	(5,814,196)	OR	Situs	-	
Accum Def Inc Tax Balance	190	RES	(584,104)	ID	Situs	-	
Accum Def Inc Tax Balance	190	RES	(29,561,679)	OTHER	0.0000%	-	
Accum Def Inc Tax Balance	190	RES	(5,055,210)	UT	Situs	-	
Accum Def Inc Tax Balance	190	RES	(3,129,268)	WY-ALL	Situs	-	
Accum Def Inc Tax Balance	190	RES	(448,272)	WA	Situs	(448,272)	
Total Account 190			<u>(117,763,834)</u>			<u>(3,668,600)</u>	7.5.2
Accum Def Inc Tax Balance	282	RES	(154,520)	CAEE	0.0000%	-	
Accum Def Inc Tax Balance	282	RES	305,702	ID	Situs	-	
Accum Def Inc Tax Balance	282	RES	956,838	CAGE	0.0000%	-	
Accum Def Inc Tax Balance	282	RES	4,026,694	OTHER	0.0000%	-	
Accum Def Inc Tax Balance	282	RES	2,211,369	UT	Situs	-	
Accum Def Inc Tax Balance	282	RES	260,461	WY-ALL	Situs	-	
Accum Def Inc Tax Balance	282	RES	1,010,291	SO	6.7018%	67,707	
Total Account 282			<u>8,616,835</u>			<u>67,707</u>	7.5.2
Accum Def Inc Tax Balance	283	RES	44,111,274	CAEE	0.0000%	-	
Accum Def Inc Tax Balance	283	RES	1,017,254	CAGE	0.0000%	-	
Accum Def Inc Tax Balance	283	RES	742,255	CAGW	21.5772%	160,158	
Accum Def Inc Tax Balance	283	RES	3,444,682	GPS	6.7018%	230,854	
Accum Def Inc Tax Balance	283	RES	22,439	JBE	22.5916%	5,069	
Accum Def Inc Tax Balance	283	RES	-	SE	7.4366%	-	
Accum Def Inc Tax Balance	283	RES	4,780	SG	7.8111%	373	
Accum Def Inc Tax Balance	283	RES	1,119,888	SNP	6.0894%	68,195	
Accum Def Inc Tax Balance	283	RES	21,711,223	SO	6.7018%	1,455,035	
Accum Def Inc Tax Balance	283	RES	(620,358)	CA	Situs	-	
Accum Def Inc Tax Balance	283	RES	(70,594)	ID	Situs	-	
Accum Def Inc Tax Balance	283	RES	340,845	OR	Situs	-	
Accum Def Inc Tax Balance	283	RES	23,231,823	OTHER	0.0000%	-	
Accum Def Inc Tax Balance	283	RES	5,058,642	UT	Situs	-	
Accum Def Inc Tax Balance	283	RES	26,739	WA	Situs	26,739	
Accum Def Inc Tax Balance	283	RES	3,078,584	WY-ALL	Situs	-	
			<u>103,219,476</u>			<u>1,946,423</u>	7.5.3
Net Change to Rate Base Tax Accounts			<u>(5,927,523)</u>			<u>(1,654,470)</u>	

Description of Adjustment

This restating adjustment reflects the removal of the June 2019 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
Washington Results of Operations - June 2019
(cont.) 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 Expense:							
Deferred Income Tax Expense	41010	RES	-	CN	6.9361%	-	
Deferred Income Tax Expense	41010	RES	239,091	CAEE	0.0000%	-	
Deferred Income Tax Expense	41010	RES	-	CAGE	0.0000%	-	
Deferred Income Tax Expense	41010	RES	1,611,691	JBE	22.5916%	364,106	
Deferred Income Tax Expense	41010	RES	2,222,849	SO	6.7018%	148,970	
Deferred Income Tax Expense	41010	RES	(498,426)	CA	Situs	-	
Deferred Income Tax Expense	41010	RES	153,659	ID	Situs	-	
Deferred Income Tax Expense	41010	RES	312,672	OR	Situs	-	
Deferred Income Tax Expense	41010	RES	(18,009,832)	OTHER	0.0000%	-	
Deferred Income Tax Expense	41010	RES	370,575	SG	7.8111%	28,946	
Deferred Income Tax Expense	41010	RES	(375,209)	SNPD	6.4409%	(24,167)	
Deferred Income Tax Expense	41010	RES	134,648	UT	Situs	-	
Deferred Income Tax Expense	41010	RES	-	WA	Situs	-	
Deferred Income Tax Expense	41010	RES	154,904	WY-ALL	Situs	-	
Deferred Income Tax Expense	41010	RES	-	WY-ALL	Situs	-	
Total 41010			<u>(13,683,378)</u>			<u>517,855</u>	7.5.4
Deferred Income Tax Expense	41110	RES	97,689	BADDEBT	12.5566%	12,266	
Deferred Income Tax Expense	41110	RES	4,291,166	CAEE	0.0000%	-	
Deferred Income Tax Expense	41110	RES	3,805	CAGE	0.0000%	-	
Deferred Income Tax Expense	41110	RES	11,524	CAGW	21.5772%	2,487	
Deferred Income Tax Expense	41110	RES	(145,317)	GPS	6.7018%	(9,739)	
Deferred Income Tax Expense	41110	RES	289,501	JBE	22.5916%	65,403	
Deferred Income Tax Expense	41110	RES	(114,577)	SG	7.8111%	(8,950)	
Deferred Income Tax Expense	41110	RES	143,812	SNP	6.0894%	8,757	
Deferred Income Tax Expense	41110	RES	(70,878)	SO	6.7018%	(4,750)	
Deferred Income Tax Expense	41110	RES	-	CA	Situs	-	
Deferred Income Tax Expense	41110	RES	34,037	ID	Situs	-	
Deferred Income Tax Expense	41110	RES	(1,719,884)	OR	Situs	-	
Deferred Income Tax Expense	41110	RES	2,510,321	OTHER	0.0000%	-	
Deferred Income Tax Expense	41110	RES	(71,621)	UT	Situs	-	
Deferred Income Tax Expense	41110	RES	(303,970)	WA	Situs	(303,970)	
Deferred Income Tax Expense	41110	RES	175,636	WY-ALL	Situs	-	
Total 41110			<u>5,131,244</u>			<u>(238,495)</u>	7.5.4
Net Deferred Tax Expense Change			<u>(8,552,134)</u>			<u>279,360</u>	

Description of Adjustment

This restating adjustment reflects the removal of the June 2019 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
Results of Operations - June 2019
Flow-through Adjustment
Accumulated Deferred Income Tax Balance

	Factor		Total Company		
			Unadjusted	Flow-Thru Adj	Reporting Period
190	CA	190CA	413,809	(272,759)	141,050
	FERC	190FERC	4,334	(4,334)	0
	IDU	190IDU	964,746	(584,104)	380,642
	OR	190OR	7,468,269	(5,814,196)	1,654,073
	OTHER	190OTHER	51,421,535	(29,561,679)	21,859,856
	UT	190UT	7,943,524	(5,055,210)	2,888,314
	WA	190WA	7,523,901	(448,272)	7,075,629
	WYP	190WYP	1,114,083	(189,594)	924,489
	WYU	190WYU	2,939,674	(2,939,674)	0
	S	S	79,793,875	(44,869,822)	34,924,053
	BADDEBT	190BADDEBT	2,538,677	(2,538,677)	0
	CAEE	190CAEE	32,121,162	(32,121,162)	0
	CAGE	190CAGE	19,700,704	0	19,700,704
	CAGW	190CAGW	140,598	(140,598)	0
	DITBAL	190DITBAL	0	0	0
	GPS	190GPS	0	0	0
	JBE	190JBE	(12,366,937)	(1,492,385)	(13,859,322)
	NREG	190NREG	680,146,052	(649,588,822)	30,557,230
	SCHMDEXP	190SCHMDEXP	0	0	0
	SE	190SE	0	0	0
	SG	190SG	7,634,356	(7,634,356)	0
	SNP	190SNP	0	0	0
	SNPD	190SNPD	1,360,919	(1,360,919)	0
	SO	190SO	27,605,915	(27,605,915)	0
	TAXDEPR	190TAXDEPR	0	0	0
TROJD	190TROJD	0	0	0	
		838,675,321	(767,352,656)	71,322,665	
281	CA	281CA	0	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
	NREG	281NREG	0	0	0
	SCHMDEXP	281SCHMDEXP	0	0	0
	SE	281SE	0	0	0
SG	281SG	(180,666,977)	0	(180,666,977)	
SNP	281SNP	0	0	0	
		(180,666,977)	0	(180,666,977)	
282	CA	282CA	(3,655,594)	0	(3,655,594)
	FERC	282FERC	(2,041,317)	0	(2,041,317)
	IDU	282IDU	(5,657,380)	305,702	(5,351,678)
	OR	282OR	(50,526,617)	0	(50,526,617)
	OTHER	282OTHER	4,654,041	4,026,694	8,680,735
	UT	282UT	(2,211,369)	2,211,369	0
	WA	282WA	(11,302,222)	0	(11,302,222)
	WYP	282WYP	(21,109,905)	260,461	(20,849,444)
	WYU	282WYU	0	0	0
	S	S	(91,850,363)	6,804,226	(85,046,137)
	BADDEBT	282BADDEBT	0	0	0
	CAEE	282CAEE	154,520	(154,520)	0
	CAGE	282CAGE	(956,838)	956,838	0
	CAGW	282CAGW	0	0	0
	CIAC	282CIAC	0	0	0
	CN	282CN	0	0	0
	DITBAL	282DITBAL	(4,148,155,842)	0	(4,148,155,842)
	GPS	282GPS	0	0	0
	JBE	282JBE	(8,026,757)	0	(8,026,757)
	JBG	282JBG	0	0	0
	NREG	282NREG	1,316,958,988	(1,227,758,977)	89,200,011
	SCHMDEXP	282SCHMDEXP	0	0	0
	SE	282SE	0	0	0
	SG	282SG	0	0	0
	SNP	282SNP	0	0	0
SNPD	282SNPD	0	0	0	
SO	282SO	(1,010,291)	1,010,291	0	
TAXDEPR	282TAXDEPR	0	0	0	
TROJD	282TROJD	0	0	0	
		(2,932,886,583)	(1,219,142,142)	(4,152,028,725)	
283	CA	283CA	620,358	(620,358)	0
	FERC	283FERC	0	0	0
	IDU	283IDU	70,594	(70,594)	0
	OR	283OR	(340,845)	340,845	0
	OTHER	283OTHER	(23,231,823)	23,231,823	0
	UT	283UT	(5,058,642)	5,058,642	0
	WA	283WA	468,086	26,739	494,825
	WYP	283WYP	(2,977,759)	2,977,759	0
	WYU	283WYU	(100,825)	100,825	0
S	S	(30,550,856)	31,045,681	494,825	

PacifiCorp
Results of Operations - June 2019
Flow-through Adjustment
Accumulated Deferred Income Tax Balance

Factor			Total Company		
			Unadjusted	Flow-Thru Adj	Reporting Period
283	BADDEBT	283BADDEBT	0	0	0
	CAEE	283CAEE	(44,111,274)	44,111,274	0
	CAGE	283CAGE	(1,017,254)	1,017,254	0
	CAGW	283CAGW	(742,255)	742,255	0
	GPS	283GPS	(3,444,682)	3,444,682	0
	JBE	283JBE	(22,439)	22,439	0
	NREG	283NREG	(179,297,187)	179,297,187	0
	SCHMDEXP	283SCHMDEXP	0	0	0
	SE	283SE	0	0	0
	SG	283SG	(4,780)	4,780	0
	SNP	283SNP	(1,119,888)	1,119,888	0
	SNPD	283SNPD	0	0	0
	SO	283SO	(21,711,223)	21,711,223	0
	TAXDEPR	283TAXDEPR	0	0	0
TROJD	283TROJD	0	0	0	
			(282,021,838)	282,516,663	494,825
			(2,556,900,077)	(1,723,678,839)	(4,280,578,916)
255	ITC84	255ITC84	0	0	0
	ITC85	255ITC85	0	0	0
	ITC86	255ITC86	0	0	0
	ITC88	255ITC88	0	0	0
	ITC89	255ITC89	0	0	0
	ITC90	255ITC90	(56,922)	0	(56,922)
	IDU	255IDU	(41,279)	0	(41,279)
	SG	255SG	(222,376)	0	(222,376)
NREG	255NREG	(12,928,639)	0	(12,928,639)	
			(13,249,216)	0	(13,249,216)

Less: NREG in 190, 281, 282, & 283

ADIT 190, 281, 282, & 283 without NREG

1,817,807,853

(4,374,707,930)

(1,698,050,612)

(5,927,523)

119,757,241

(4,380,635,453)

PacifiCorp
Results of Operations - June 2019
Flow-through Adjustment
Deferred Income Tax Expense

Factor			Total Company		
			Unadjusted	Adj for Flow-Thru	Reporting Period
Debits	CA	41010CA	498,426	(498,426)	0
	FERC	41010FERC	0	0	0
	IDU	41010IDU	(153,659)	153,659	0
	OR	41010OR	(312,672)	312,672	0
	OTHER	41010OTHER	18,009,832	(18,009,832)	0
	UT	41010UT	(134,648)	134,648	0
	WA	41010WA	0	0	0
	WYP	41010WYP	(154,904)	154,904	0
	WYU	41010WYU	0	0	0
	S	S	17,752,375	(17,752,375)	0
	BADDEBT	41010BADDEBT	0	0	0
	CAEE	41010CAEE	(239,091)	239,091	0
	CAGE	41010CAGE	83,511	(1)	83,511
	CAGW	41010CAGW	(30,689)	0	(30,689)
	CIAC	41010CIAC	0	0	0
	CN	41010CN	0	0	0
	GPS	41010GPS	16,739,227	0	16,739,227
	JBE	41010JBE	(48,962)	1,611,691	1,562,729
	JBG	41010JBG	0	0	0
	NREG	41010NREG	(6,557,348)	6,338,529	(218,819)
	SCHMDEXP	41010SCHMDEXP	0	0	0
	SE	41010SE	0	0	0
	SG	41010SG	35,694,242	370,575	36,064,817
	SGCT	41010SGCT	0	0	0
	SNP	41010SNP	18,367,499	0	18,367,499
	SNPD	41010SNPD	375,209	(375,209)	0
	SO	41010SO	(753,269)	2,222,849	1,469,580
TAXDEPR	41010TAXDEPR	145,237,384	0	145,237,384	
TROJD	41010TROJD	0	0	0	
		226,620,089	(7,344,849)	219,275,239	
Credits	CA	41110CA	175,869	0	175,869
	FERC	41110FERC	(250,508)	0	(250,508)
	IDU	41110IDU	220,902	34,037	254,939
	OR	41110OR	4,287,311	(1,719,884)	2,567,427
	OTHER	41110OTHER	(2,187,830)	2,510,321	322,491
	UT	41110UT	(119,821,751)	(71,621)	(119,893,372)
	WA	41110WA	(865,397)	(303,970)	(1,169,367)
	WYP	41110WYP	2,300,819	175,636	2,476,455
	WYU	41110WYU	(922,860)	0	(922,860)
	S	S	(117,063,445)	624,519	(116,438,926)
	BADDEBT	41110BADDEBT	(97,689)	97,689	0
	CAEE	41110CAEE	(4,291,166)	4,291,166	0
	CAGE	41110CAGE	(348,308)	3,805	(344,503)
	CAGW	41110CAGW	(10,104)	11,524	1,420
	CIAC	41110CIAC	(25,324,501)	0	(25,324,501)
	CN	41110CN	0	0	0
	GPS	41110GPS	145,317	(145,317)	0
	JBE	41110JBE	(4,376,003)	289,501	(4,086,502)
	JBG	41110JBG	0	0	0
	NREG	41110NREG	1,777,520	(1,777,520)	0
	SCHMDEXP	41110SCHMDEXP	(241,934,107)	0	(241,934,107)
	SE	41110SE	0	0	0
	SG	41110SG	114,577	(114,577)	0
	SGCT	41110SGCT	0	0	0
	SNP	41110SNP	(10,288,674)	143,812	(10,144,862)
	SNPD	41110SNPD	(516,039)	0	(516,039)
	SO	41110SO	(417,669)	(70,878)	(488,547)
TAXDEPR	41110TAXDEPR	0	0	0	
TROJD	41110TROJD	0	0	0	
		(402,630,291)	3,353,724	(399,276,567)	
		(176,010,202)	(3,991,125)	(180,001,328)	

Less: NREG (4,779,828) 4,561,009 (218,819)
DITEXP without NREG (173,927,888) (5,854,621) (179,782,509)

	<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	(429,605)	WA	Situs	(429,605)	7.6.1
ADIT Balance	190	PRO	(575,422)	WA	Situs	(575,422)	7.6.2
ADIT Balance	282	PRO	2,000,743	WA	Situs	2,000,743	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.

PacifiCorp
Results of Operations - June 2019
Remove Deferred State Tax Expense & Balance

Description	Tax Rates	DIT Expense	ADIT State Bal.
Total Deferred Income Tax Expense Allocated to Washington before removal of State Tax portion		2,944,994	
Total Deferred Income Tax Balance Allocated to Washington before removal of State Tax portion			(9,770,770)
Def State Tax Rate in the Combined Deferred Tax Rate	3.587%		
Combined Deferred Tax Rate	24.587%		
Ratio of Deferred State Tax Rate to Combined Deferred Tax rate		14.587621%	14.587621%
Portion of Total Deferred Income Tax Expense related to State		429,605	
Adjustment to remove the State portion of Def Inc Tax Exp & ADIT		(429,605)	1,425,321
		Ref. 7.6	Ref. 7.6.2

PacifiCorp
Washington Results of Operations - June 2019
Removal of State Deferreds
Washington Allocated

Description	FERC Account	Jun-19 ADIT Bal	Def State Rate	Total Def Rate	Ratio of State Portion	Balance times Rate	Def State Adjustment	Allocation Factors
PMI Book/Tax Differences	190	(3,131,039)			14.5876%	(456,743)	456,743	WA
SO2 Emission Allowance Sales	190	7			14.5876%	1	(1)	WA
DTA 705.350 DTA - WA Protected PP&E ARAM	190	428,792			14.5876%	62,550	(62,550)	WA
WA Accelerated Depreciation	190	6,646,837			14.5876%	969,614	(969,614)	WA
Total Account 190		<u>3,944,597</u>				<u>575,422</u>	<u>(575,422)</u>	Ref to 7.6
Non-Protected PP&E EDIT - WA	282	(11,302,222)			14.5876%	(1,648,723)	1,648,723	WA
PP&E Adjustment - DITBAL	282	(23,779)			14.5876%	(3,469)	3,469	WA
PP&E Adjustment - SG	282	1,338,384			14.5876%	195,238	(195,238)	WA
PP&E Adjustment - SNPD	282	(3,166)			14.5876%	(462)	462	WA
Removal of Colstrip #3	282	1,832,989			14.5876%	267,389	(267,389)	WA
Idaho Power Asset Exchange - CAGW	282	(1,140,247)			14.5876%	(166,335)	166,335	WA
Idaho Power Asset Exchange - JBG	282	(389,796)			14.5876%	(56,862)	56,862	WA
Idaho Power Asset Exchange - SG	282	174,666			14.5876%	25,480	(25,480)	WA
Hydro Decommissioning	282	385,852			14.5876%	56,287	(56,287)	WA
Adjust Major Plant Balances - CAGW	282	(35,107)			14.5876%	(5,121)	5,121	WA
Adjust Major Plant Balances - WA	282	4,978			14.5876%	726	(726)	WA
Repowering Capital Additions CAGW	282	(6,982,090)			14.5876%	(1,018,519)	1,018,519	WA
Removal of Bridger SCR	282	2,277,641			14.5876%	332,253	(332,253)	WA
Annualized Depreciation Adjustment - CAGW	282	69,120			14.5876%	10,083	(10,083)	WA
Annualized Depreciation Adjustment - CN	282	5,390			14.5876%	786	(786)	WA
Annualized Depreciation Adjustment - JBG	282	16,316			14.5876%	2,380	(2,380)	WA
Annualized Depreciation Adjustment - SO	282	(7,954)			14.5876%	(1,160)	1,160	WA
Annualized Depreciation Adjustment - WA	282	63,658			14.5876%	9,286	(9,286)	WA
Total Account 282		<u>(13,715,367)</u>				<u>(2,000,743)</u>	<u>2,000,743</u>	Ref to 7.6
		<u>(9,770,770)</u>	3.587%	24.587%	14.5876%	<u>(1,425,321)</u>	<u>1,425,321</u>	Ref 7.6.1

**PacifiCorp
 Washington Results of Operations - June 2019
 WA Public Utility Tax Adjustment**

	<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	(250,376)	WA	Situs	(250,376)	Below

Calculation:

Normalized Temperature and Effective Price Change	(\$6,463,995)
WA Public Utility Tax Rate	3.87340%
Normalized Incremental WA Public Utility Tax	<u><u>(250,376)</u></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	(75,873)	SNP	6.0894%	(4,620)	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 2019
AFUDC Equity for 12 Months Ended June 30, 2019

		Equity	
		SAP Accts	
		382000 & 382060	
Jun-19 12 months	Account 419	(49,461,258)	
Jun-19 12 months	AFUDC-Equity SCHMDT	(49,314,404)	
Jun-19 12 months	AFUDC-Intangible Basis - Equity	(222,728)	
	Total	<u>(49,537,132)</u>	
Adjustment to Account 419		<u>(75,873)</u>	Ref 7.8

	<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 Expense: Taxes - Other	408	PRO	(3,308)	WA	Situs	(3,308)	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 2020 authorized credit amount, per a July 26, 2019 letter from the Washington Department of Revenue.

PacifiCorp
Results of Operations - June 2019
WA Low Income Tax Credit

Description of Tax Credit	Period Used	Ref #
Credit Available for fiscal year ended June 2019	259,609	7.9.2
Credit Used YTD 2019	259,609	
FY June 2019 Credit Available	-	
<u>Accrued to date before adjustment:</u>		
FY 2019 credit used from 2019 letter included in results	259,609	
FY June 2020 Credit to Available	262,917	7.9.3
Adjustment to FY Credit Available	(3,308)	7.9

PacifiCorp
Results of Operations - June 2019
WA Low Income Tax Credit



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,

Excise Tax Examiner
 Taxpayer Account Administration

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

PacifiCorp
Results of Operations - June 2019
WA Low Income Tax Credit



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

PACIFICORP D/B/A PACIFIC POWER & LIGHT COMPANY
PACIFIC POWER & LIGHT CO
TAX DEPT
825 NE MULTNOMAH ST STE 1900
PORTLAND OR 97232-2151

July 26, 2019
Letter ID: L0010034304
Account ID: 409-000-070
Account Type: Excise Tax

2020 Low Income Home Energy Assistance Program (LIHEAP) Credit Application Approved

Dear PACIFIC POWER & LIGHT CO,

Your Public Utility Tax Credit Application has been approved

- Your approved credit amount is \$262,916.64.
- You may take this credit on your July 2019 thru June 2020 returns.
- Any unused credit expires on June 30, 2020 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 me at (360) 705-6091.

Sincerely,

Angela Phillips
Excise Tax Examiner

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

gaL0168

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	438,379	-	438,379	-	-	-
19 Total O&M Expenses	438,379	-	438,379	-	-	-
20 Depreciation	(222,724)	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(7,560,606)	-	(93,747)	-	(22,443)	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	7,022,567	-	25,512	-	26,276	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	60,420	-	-	-	-	-
28 Total Operating Expenses:	(261,965)	-	370,145	-	3,833	-
29						
30 Operating Rev For Return:	261,965	-	(370,145)	-	(3,833)	-
31						
32 Rate Base:						
33 Electric Plant In Service	56,252,116	67,764,618	-	-	16,577,619	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(4,400,816)	31,839	-	-	-	(4,432,655)
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	(2,033,329)	-	-	-	(1,812,707)	(220,623)
39 Fuel Stock	(5,721,216)	-	-	-	(5,721,216)	-
40 Material & Supplies	(8,818,868)	-	-	-	(8,818,868)	-
41 Working Capital	20,620,031	-	-	-	(2,839,474)	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	55,897,918	67,796,458	-	-	16,577,619	(4,653,278)
45						
46 Deductions:						
47 Accum Prov For Deprec	48,368,784	(55,381,910)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(6,584,780)	-	(494,825)	-	(30,129)	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(2,502,028)	-	-	(2,502,028)	-	-
52 Customer Service Deposits	(2,829,106)	-	-	-	-	-
53 Miscellaneous Deductions	1,058,812	-	-	-	-	1,058,812
54						
55 Total Deductions:	37,511,681	(55,381,910)	(494,825)	(2,502,028)	(30,129)	1,058,812
56						
57 Total Rate Base:	93,409,599	12,414,547	(494,825)	(2,502,028)	16,547,490	(3,594,466)
58						
59						
60 Estimated ROE impact	-1.784%	-0.270%	-0.086%	0.056%	-0.359%	0.435%
61 Estimated Price Change	8,706,016	1,203,295	443,500	(242,512)	1,608,976	(1,860,234)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(276,075)	-	(438,379)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	1,720,803	-	(133,728)	-	337,492	-
71 Schedule "M" Deductions	37,447,615	-	(125,696)	-	444,363	-
72 Income Before Tax	(36,002,886)	-	(446,412)	-	(106,871)	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(36,002,886)	-	(446,412)	-	(106,871)	-
77						
78 Federal Income Taxes	(7,560,606)	-	(93,747)	-	(22,443)	-

	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	-	(12,688)	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	60,420	-	-	-	-	-
28 Total Operating Expenses:	(20,244)	47,731	-	-	-	-	-
29							
30 Operating Rev For Return:	20,244	(47,731)	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(264,462)	-	-	(49,674,857)	3,921,496	14,432,370	7,157,349
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	-	-	23,459,505	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(264,462)	-	23,459,505	(49,674,857)	3,921,496	14,432,370	7,157,349
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	4,149,519	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	2,277,641	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	(2,829,106)	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	(2,829,106)	-	6,427,160	-	-	-
56							
57 Total Rate Base:	(264,462)	(2,829,106)	23,459,505	(43,247,697)	3,921,496	14,432,370	7,157,349
58							
59							
60 Estimated ROE impact	0.011%	0.050%	-0.504%	1.013%	-0.086%	-0.313%	-0.157%
61 Estimated Price Change	(52,512)	(210,839)	2,273,842	(4,191,837)	380,096	1,398,875	693,735
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	20,244	(60,420)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	20,244	-	-	-	-	-	-
72 Income Before Tax	-	(60,420)	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	(60,420)	-	-	-	-	-
77							
78 Federal Income Taxes	-	(12,688)	-	-	-	-	-

	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	8.12 Repowering Project Capital Additions	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	-	-	-	-	167,807	(370,287)	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	(35,239)	(7,396,489)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	(11,311)	6,982,090	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	121,256	(784,687)	-
29							
30 Operating Rev For Return:	-	-	-	-	(121,256)	784,687	-
31							
32 Rate Base:							
33 Electric Plant In Service	1,406,276	(848,131)	312,655	509,625	13,361,002	(18,403,446)	-
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:	1,406,276	(848,131)	312,655	509,625	13,361,002	(18,403,446)	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	(6,671,773)	106,272,948	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	(1,355,377)	(6,982,090)	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	(8,027,150)	99,290,858	-
56							
57 Total Rate Base:	1,406,276	(848,131)	312,655	509,625	5,333,852	80,887,412	-
58							
59							
60 Estimated ROE impact	-0.031%	0.019%	-0.007%	-0.011%	-0.149%	-1.435%	0.000%
61 Estimated Price Change	136,305	(82,206)	30,305	49,396	677,989	6,798,240	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	(167,807)	370,287	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	1,517,039	-
71 Schedule "M" Deductions	-	-	-	-	-	37,108,703	-
72 Income Before Tax	-	-	-	-	(167,807)	(35,221,377)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	(167,807)	(35,221,377)	-
77							
78 Federal Income Taxes	-	-	-	-	(35,239)	(7,396,489)	-

	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	438,379	-	438,379	-	-	-
19 Total O&M Expenses	438,379	-	438,379	-	-	-
20 Depreciation	147,563	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(141,674)	-	(93,747)	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	14,201	-	25,512	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	60,420	-	-	-	-	-
28 Total Operating Expenses:	518,888	-	370,145	-	-	-
29						
30 Operating Rev For Return:	(518,888)	-	(370,145)	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	57,782,271	66,700,000	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(4,016,276)	416,379	-	-	-	(4,432,655)
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	(2,033,329)	-	-	-	(1,812,707)	(220,623)
39 Fuel Stock	(5,721,216)	-	-	-	(5,721,216)	-
40 Material & Supplies	(8,818,868)	-	-	-	(8,818,868)	-
41 Working Capital	20,620,031	-	-	-	(2,839,474)	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	57,812,612	67,116,379	-	-	(19,192,265)	(4,653,278)
45						
46 Deductions:						
47 Accum Prov For Deprec	(53,765,925)	(51,242,778)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	427,439	-	(494,825)	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(2,502,028)	-	-	(2,502,028)	-	-
52 Customer Service Deposits	(2,829,106)	-	-	-	-	-
53 Miscellaneous Deductions	1,058,812	-	-	-	-	1,058,812
54						
55 Total Deductions:	(57,610,809)	(51,242,778)	(494,825)	(2,502,028)	-	1,058,812
56						
57 Total Rate Base:	201,804	15,873,601	(494,825)	(2,502,028)	-	(3,594,466)
58						
59						
60 Estimated ROE impact	-0.140%	-0.344%	-0.086%	0.056%	0.000%	0.435%
61 Estimated Price Change	708,518	1,538,569	443,500	(242,512)	-	(1,860,234)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(646,362)	-	(438,379)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(133,728)	-	(133,728)	-	-	-
71 Schedule "M" Deductions	(105,452)	-	(125,696)	-	-	-
72 Income Before Tax	(674,639)	-	(446,412)	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(674,639)	-	(446,412)	-	-	-
77						
78 Federal Income Taxes	(141,674)	-	(93,747)	-	-	-

	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	-	(12,688)	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	60,420	-	-	-	-	-
28 Total Operating Expenses:	(20,244)	47,731	-	-	-	-	-
29							
30 Operating Rev For Return:	20,244	(47,731)	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(264,462)	-	-	(48,905,910)	3,921,496	14,432,370	7,157,349
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	-	-	23,459,505	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(264,462)	-	23,459,505	(48,905,910)	3,921,496	14,432,370	7,157,349
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	4,148,626	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	2,277,641	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	(2,829,106)	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	(2,829,106)	-	6,426,267	-	-	-
56							
57 Total Rate Base:	(264,462)	(2,829,106)	23,459,505	(42,479,643)	3,921,496	14,432,370	7,157,349
58							
59							
60 Estimated ROE impact	0.011%	0.050%	-0.504%	0.994%	-0.086%	-0.313%	-0.157%
61 Estimated Price Change	(52,512)	(210,839)	2,273,842	(4,117,392)	380,096	1,398,875	693,735
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	20,244	(60,420)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	20,244	-	-	-	-	-	-
72 Income Before Tax	-	(60,420)	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	(60,420)	-	-	-	-	-
77							
78 Federal Income Taxes	-	(12,688)	-	-	-	-	-

	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	8.12 Repowering Project Capital Additions	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	-	-	-	-	167,807	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	(35,239)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	(11,311)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	121,256	-	-
29							
30 Operating Rev For Return:	-	-	-	-	(121,256)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	1,406,276	(848,131)	312,655	509,625	13,361,002	-	-
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:	1,406,276	(848,131)	312,655	509,625	13,361,002	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	(6,671,773)	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	(1,355,377)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	(8,027,150)	-	-
56							
57 Total Rate Base:	1,406,276	(848,131)	312,655	509,625	5,333,852	-	-
58							
59							
60 Estimated ROE impact	-0.031%	0.019%	-0.007%	-0.011%	-0.149%	0.000%	0.000%
61 Estimated Price Change	136,305	(82,206)	30,305	49,396	677,989	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	(167,807)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	(167,807)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	(167,807)	-	-
77							
78 Federal Income Taxes	-	-	-	-	(35,239)	-	-

	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	(370,287)	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(7,418,932)	-	-	(22,443)	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	7,008,366	-	-	26,276	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(780,853)	-	-	3,833	-	-
29						
30 Operating Rev For Return:	780,853	-	-	(3,833)	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	(1,530,155)	1,064,619	-	16,577,619	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(384,539)	(384,539)	-	-	-	-
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:	(1,914,695)	680,079	-	16,577,619	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	102,134,708	(4,139,133)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(7,012,218)	-	-	(30,129)	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	95,122,490	(4,139,133)	-	(30,129)	-	-
56						
57 Total Rate Base:	93,207,796	(3,459,054)	-	16,547,490	-	-
58						
59						
60 Estimated ROE impact	-2.041%	0.093%	0.000%	0.000%	-0.435%	0.000%
61 Estimated Price Change	7,997,498	(335,273)	-	-	1,608,976	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	370,287	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	1,854,532	-	-	337,492	-	-
71 Schedule "M" Deductions	37,553,066	-	-	444,363	-	-
72 Income Before Tax	(35,328,248)	-	-	(106,871)	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(35,328,248)	-	-	(106,871)	-	-
77						
78 Federal Income Taxes	(7,418,932)	-	-	(22,443)	-	-

	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	-	-	-	(768,947)	-	-	-
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:	-	-	-	(768,947)	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	893	-	-	-
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:	-	-	-	893	-	-	-
56							
57 Total Rate Base:	-	-	-	(768,054)	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.021%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	(74,445)	-	-	-
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	8.12 Repowering Project Capital Additions	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	-	-	-	-	-	(370,287)	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	(7,396,489)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	6,982,090	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	(784,687)	-
29							
30 Operating Rev For Return:	-	-	-	-	-	784,687	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	(18,403,446)	-
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:	-	-	-	-	-	(18,403,446)	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	106,272,948	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	(6,982,090)	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	99,290,858	-
56							
57 Total Rate Base:	-	-	-	-	-	80,887,412	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	-1.771%	0.000%
61 Estimated Price Change	-	-	-	-	-	6,798,240	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	370,287	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	1,517,039	-
71 Schedule "M" Deductions	-	-	-	-	-	37,108,703	-
72 Income Before Tax	-	-	-	-	-	(35,221,377)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	(35,221,377)	-
77							
78 Federal Income Taxes	-	-	-	-	-	(7,396,489)	-

	<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:							
Coal Mine	399	RES	298,609,878	JBE	22.592%	67,460,672	
Misc. Deferred Debits	186M	RES	1,195,097	JBE	22.592%	269,991	
Mining Plant Accumulated Deprec.	108MP	RES	<u>(221,294,862)</u>	JBE	22.592%	<u>(49,993,993)</u>	
June 2019 AMA Balance			<u>78,510,113</u>			<u>17,736,671</u>	8.1.1
<i>Adjustment to June 2019 YE Balance</i>							
Coal Mine	399	RES	(3,367,063)	JBE	22.592%	(760,673)	
Misc. Deferred Debits	186M	RES	647,974	JBE	22.592%	146,387	
Mining Plant Accumulated Deprec.	108MP	RES	<u>(5,527,656)</u>	JBE	22.592%	<u>(1,248,785)</u>	
			<u>(8,246,745)</u>			<u>(1,863,070)</u>	8.1.1
<i>Adjustment to June 2020 YE Balance</i>							
Coal Mine	399	PRO	4,712,459	JBE	22.592%	1,064,619	
Misc. Deferred Debits	186M	PRO	(1,702,136)	JBE	22.592%	(384,539)	
Mining Plant Accumulated Deprec.	108MP	PRO	<u>(18,321,577)</u>	JBE	22.592%	<u>(4,139,133)</u>	
			<u>(15,311,255)</u>			<u>(3,459,054)</u>	8.1.1
June 2019 YE Balance							
Coal Mine			295,242,815				
Misc. Deferred Debits			1,843,071				
Mining Plant Accumulated Depreciation			<u>(226,822,518)</u>				
			<u>70,263,368</u>				8.1.1
June 2020 YE Balance							
Coal Mine			299,955,274				
Misc. Deferred Debits			140,934				
Mining Plant Accumulated Depreciation			<u>(245,144,096)</u>				
			<u>54,952,113</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 2019
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-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	451,262	451,775	450,784	451,137	446,778	447,148	447,276	447,260	446,039	445,802	442,931	442,864	447,915	
Deferred Long Wall Costs	186M	1,527	1,387	1,048	777	602	376	2,521	3,495	2,201	2,058	2,052	2,848	2,765	1,793	
Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accumulated Depreciation	108MP	(322,901)	(324,943)	(327,332)	(328,598)	(330,580)	(329,063)	(330,770)	(332,867)	(335,146)	(336,185)	(338,361)	(337,895)	(340,234)	(331,942)	
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL RATE BASE		129,334	127,706	125,491	122,963	121,160	118,090	118,899	117,904	114,315	111,913	109,493	107,883	105,395	117,765	
PacifiCorp Share (66.67%)																
		86,223	85,137	83,661	81,976	80,773	78,726	79,266	78,603	76,210	74,608	72,995	71,922	70,263	78,510	

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-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	AMA Balance	
Structure, Equipment, Mine Dev.	399	442,864	443,005	445,080	445,385	445,813	445,876	449,686	449,721	449,747	449,809	449,830	449,871	449,933	447,519	
Deferred Long Wall Costs	186M	2,765	2,528	2,075	2,420	5,044	4,619	4,176	3,578	3,051	2,525	1,950	1,167	211	2,885	
Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accumulated Depreciation	108MP	(340,234)	(342,361)	(344,803)	(347,285)	(349,223)	(351,180)	(353,314)	(355,697)	(357,998)	(360,277)	(362,637)	(365,104)	(367,716)	(353,654)	
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL RATE BASE		105,395	103,172	102,352	100,521	101,634	99,315	100,549	97,602	94,800	92,058	89,142	85,934	82,428	96,749	
PacifiCorp Share (66.67%)																
		70,263	68,782	68,235	67,014	67,756	66,210	67,032	65,068	63,200	61,372	59,428	57,289	54,952	64,499	

Ref 8.1

June 2019 AMA Balance	78,510	Ref 8.1
June 2019 YE Balance	70,263	Ref 8.1
June 2020 YE Balance	54,952	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	6,541,252	SO	6.702%	438,379	8.2.1
Adjustment to Tax							
Schedule M Adjustment	SCHMDT	RES	(1,875,559)	SO	6.702%	(125,696)	8.2.2
Schedule M Adjustment	SCHMAT	RES	(447,098)	SO	6.702%	(29,963)	8.2.2
Schedule M Adjustment	SCHMAT	RES	(103,765)	WA	Situs	(103,765)	8.2.2
Def Inc Tax Expense	41110	RES	25,512	WA	Situs	25,512	8.2.2
ADIT Balance	283	RES	(494,825)	WA	Situs	(494,825)	8.2.2

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 2019.

Washington Results of Operations – June 2019

Environmental Remediation

Non-PERCO

Total Environmental Expense	Internal Order	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	12 ME June-19
Detail By Project:														
Astoria Youngs Bay Cleanup	405762	-	-	270	5,756	-	4,759	612	3,305	2,310	-	1,906	-	18,917
Silver Bell Tailings Cost Increase	406192	134,525	136,228	192,452	115,563	130,410	494,374	(142,092)	40,939	204	16,607	18,934	1,390	1,139,535
**spill cleanup -- Pacific Power	406240	76,814	46,392	46,758	134,345	53,152	68,038	102,528	79,750	148,900	(10,785)	136,605	82,563	965,060
**spill cleanup -- Rocky Mountain	406241	56,862	183,366	38,733	46,396	46,380	61,985	2,336	16,403	18,563	31,716	34,243	60,542	597,526
American Barrel	407502	7,436	12,757	6,957	-	29,299	(142)	6,350	5,472	89	5,679	7,278	19,318	100,493
Astoria/Unocal	407503	16,105	21,222	1,784	5,616	6,256	106,578	2,917	7,922	7,709	12,767	8,753	20,046	217,673
Big Fork Hydro Plant	407504	20,728	-	1,324	52	13,375	110	4,046	34,640	-	1,727	13,734	4,090	93,826
Bridger Coal Fuel Oil Spill	407505	11,856	10,016	20,057	8,092	9,738	25,907	609	21,919	174	31,428	46,935	18,185	204,916
Bridger FGD Pond 1 Closure	407506	16,468	33,552	45,611	31,185	27,113	21,954	1,558	2,569	8,333	3,053	17,944	11,481	220,822
Bridger Plant Oil Spills	407507	15,103	2,784	6,623	7,330	5,380	29,155	116	3,737	232	3,630	12,729	8,689	95,507
Cedar Steam Plant	407508	-	-	-	-	-	-	-	-	-	-	1,224	(251)	973
Dave Johnston Oil Spill	407509	9,222	2,643	1,707	2,787	2,803	11,735	-	3,471	204	8,709	5,391	1,685	50,357
Eugene MGP	407510	129	39	721	219	206	2,903	365	450	228	779	519	633	7,191
Everett MGP	407511	17	17	-	17	-	7	102	-	(5,761)	7,871	-	-	2,271
Hunter Fuel Oil Spills	407512	-	-	-	-	-	-	-	-	-	-	17,857	-	17,857
Huntington Ash Landfill	407513	1,180	268	310	7,779	1,234	25,809	402	18,808	4,641	4,109	36,513	10,176	111,230
Idaho Falls Pole Yard	407514	(211)	15,676	18,803	8,689	31,438	42,325	15,410	32,960	9,520	45,729	89,308	13,671	323,319
Jordan Plant Substation	407515	-	-	1,286	1,400	-	-	381	-	-	200	-	174	3,441
Montauge Ranch	407517	-	26	-	-	-	-	-	-	-	-	-	-	26
Naughton FGD Pond Closure	407518	14,573	3,331	3,654	683	4,834	84	174	348	435	-	161	10,239	38,516
Ogden MGP	407519	13,420	7,497	24,984	4,880	16,115	53,730	(18,666)	29,161	204	133,020	268,636	35,672	568,651
Olympia MGP	407520	26	26	-	-	-	10	152	-	-	3,648	-	-	3,862
Portland Harbor Source Control	407521	44,420	78,884	71,447	40,974	24,354	122,742	171,306	36,250	97,924	91,824	35,456	44,100	859,682
Tacoma A St.	407523	3,100	1,947	129	1,098	758	415	1,600	193	387	231	554	5,383	15,797
Wyodak Fuel Oil Spill	407540	2,218	6,075	1,456	-	202	-	209	209	418	5,220	3,650	1,456	21,111
Bors Property	408380	10,572	26	258	26	489	62	1,690	-	9	24	-	-	13,155
Carbon Ash Spill (UT)	408383	5,773	41,133	17,788	18,940	14,125	42,465	(2,155)	5,768	819	3,479	48,009	17,483	213,628
Bridger Plant - FGD Pond 1	408590	-	267	-	-	-	4,123	204	6,414	2,604	304	19,326	4,971	38,212
Bridger Plant-FGD Pond Closure	408591	-	200	467	-	-	-	-	-	-	-	7,716	2,479	10,862
Dave Johnston-Pond 4A&4B	408592	(9,222)	300	500	-	-	33,498	306	10,363	-	612	13,144	6,995	56,497
Naughton Plant-FGD Pond 1	408593	-	300	400	-	-	20,000	816	11,072	-	-	31,166	22,718	86,473
Hunter Plant-	408594	1,113	769	400	684	-	25,436	306	27,641	3,333	204	31,831	7,601	99,318
Hunter Plant-Ash Landfill	408597	-	-	169	-	1,609	22,316	259	6,822	777	518	-	4,180	36,652
Colstrip Pond	408598	-	-	-	-	-	-	-	-	-	408	33,951	7,688	42,048
Cholla Ash-Flyash Pond	408599	-	-	-	-	-	-	-	-	-	408	612	-	1,020
Naughton South Ash Pond	408625	-	-	-	-	800	20,510	306	9,437	-	-	8,295	7,739	47,087
NTO Parking Asbestos	408822	-	-	-	-	700	217,040	-	-	-	-	-	-	217,740
Total		452,227	605,740	505,048	442,510	420,769	1,457,930	152,147	416,026	302,257	403,119	952,379	431,099	6,541,252

Ref 8.2

** 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 2019
Environmental Remediation
Adjustment to Taxes

<u>Account</u>	<u>Secondary</u>	<u>Description</u>	<u>Unadjusted Jun-19</u>	<u>Book Amortization</u>	<u>Adjusted Amount</u>	<u>Incremental Adjustment</u>	<u>WCA Factor</u>	
4099300	415300	Hazardous Waste Clean-up Costs	(1,875,559)		-	1,875,559	SO	Ref. 8.2
4098300	415301	Environmental Costs WA	103,765		-	(103,765)	WA	Ref. 8.2
4098300	605301	Environmental Regulated	447,098		-	(447,098)	SO	Ref. 8.2
			<u>(2,426,422)</u>		<u>-</u>	<u>2,426,422</u>		
41010	415300	Hazardous Waste Clean-up Costs	461,136		-	(461,136)	SO	NOTE 1
41110	415301	Environmental Costs WA	(25,512)		-	25,512	WA	Ref. 8.2
41110	605301	Environmental Regulated	(109,926)		-	109,926	SO	NOTE 1
			<u>325,698</u>		<u>-</u>	<u>(325,698)</u>		
<u>AMA Balances:</u>								
283	287634	DTL 415.300 Environmental Clean-up Accrual	(20,768,208)		-	20,768,208	SO	NOTE 1
283	287591	DTL 415.301 Environmental Clean-up Accrual	494,825		-	(494,825)	WA	Ref. 8.2
190	287240	DTA 605.301 Environmental Regulated	13,694,229		-	(13,694,229)	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 COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Customer Advances	252	RES	(97,969)	CA	Situs	-	8.3.1
Customer Advances	252	RES	(203,156)	OR	Situs	-	8.3.1
Customer Advances	252	RES	(423,222)	WA	Situs	(423,222)	8.3.1
Customer Advances	252	RES	(478,581)	ID	Situs	-	8.3.1
Customer Advances	252	RES	(9,634,831)	UT	Situs	-	8.3.1
Customer Advances	252	RES	(633,882)	WY-ALL	Situs	-	8.3.1
Customer Advances	252	RES	(26,613,470)	SG	7.811%	(2,078,806)	8.3.1
Customer Advances	252	RES	-	CAGW	21.577%	-	8.3.1
Customer Advances	252	RES	38,085,111	CAGE	0.000%	-	8.3.1
			<u>-</u>			<u>(2,502,028)</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 2019
Customer Advances for Construction

AMA Basis:

Account	AMA Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	-	(97,969)	(97,969)	Page 8.3
252OR	(1,763,949)	(1,967,105)	(203,156)	Page 8.3
252WA	-	(423,222)	(423,222)	Page 8.3
252IDU	-	(478,581)	(478,581)	Page 8.3
252UT	(836,662)	(10,471,493)	(9,634,831)	Page 8.3
252WYP	-	(633,882)	(633,882)	Page 8.3
252WYU	-	-	-	Page 8.3
252SG	(19,119)	(26,632,589)	(26,613,470)	Page 8.3
252CAGW	-	-	-	Page 8.3
252CAGE	(38,085,111)	-	38,085,111	Page 8.3
Total	(40,704,842)	(40,704,842)	-	

	<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 Production	312	PRO	3,563,702	JBG	21.577%	768,947	8.4.1
Hydro Production	332	PRO	5,500,838	CAGW	21.577%	1,186,926	8.4.1
Transmission	355	PRO	57,160,769	CAGW	21.577%	12,333,689	8.4.1
Distribution	364	PRO	2,288,057	WA	Situs	2,288,057	8.4.1
			<u>68,513,366</u>			<u>16,577,619</u>	
Adjustment to Tax:							
Schedule M Additions	SCHMAT	PRO	99,348	JBG	21.577%	21,437	8.4.3
Schedule M Additions	SCHMAT	PRO	1,172,092	CAGW	21.577%	252,905	8.4.3
Schedule M Additions	SCHMAT	PRO	63,151	WA	Situs	63,151	8.4.3
			<u>1,334,591</u>			<u>337,492</u>	
Schedule M Deductions	SCHMDT	PRO	26,728	JBG	21.577%	5,767	8.4.3
Schedule M Deductions	SCHMDT	PRO	1,833,853	CAGW	21.577%	395,694	8.4.3
Schedule M Deductions	SCHMDT	PRO	42,902	WA	Situs	42,902	8.4.3
			<u>1,903,483</u>			<u>444,363</u>	
Deferred Tax Expense	41010	PRO	(17,855)	JBG	21.577%	(3,853)	8.4.3
Deferred Tax Expense	41010	PRO	162,703	CAGW	21.577%	35,107	8.4.3
Deferred Tax Expense	41010	PRO	(4,978)	WA	Situs	(4,978)	8.4.3
			<u>139,870</u>			<u>26,276</u>	
Accum Def Inc Tax Bal	282	PRO	-	JBG	21.577%	-	8.4.3
Accum Def Inc Tax Bal	282	PRO	(162,703)	CAGW	21.577%	(35,107)	8.4.3
Accum Def Inc Tax Bal	282	PRO	4,978	WA	Situs	4,978	8.4.3
			<u>(157,725)</u>			<u>(30,129)</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 2020. The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.1 and 6.2.

PacifiCorp
 Results of Operations - June 2019
 Major Plant Addition Summary

Description	Factor	Jul19 to Jun20 Plant Additions	Ref No.
Steam Production Plant:			
Various	JBG	3,563,702	
Total Steam Plant		3,563,702	8.4.2
Hydro Production Plant:			
Various	CAGW	5,500,838	
Total Hydro Plant		5,500,838	8.4.2
Transmission Plant:			
Various	CAGW	57,160,769	
Total Transmission Plant		57,160,769	8.4.2
Distribution Plant:			
Washington	WA	2,288,057	
Total Distribution Plant		2,288,057	8.4.2
Total Electric Plant in Service		68,513,366	
		Ref 8.4	

PacifiCorp
Results of Operations - June 2019
Major Plant Addition Detail - July 2019 - June 2020

Project Description	Account	Factor	In-Service Date	Jul 19 - Jun 20 Plant Additions
Steam Production				
Jim Bridger U4 SCR Catalyst Replacement 20	312	JBG	Jun-20	3,563,702
Steam Production Total				3,563,702
Hydro Production				
Lewis River Maximum Flood Improvement St	332	CAGW	Aug-19	2,571,744
Merwin Spillway Gate Wood Extension Repl	332	CAGW	Nov-19	2,929,094
Other Production Total				5,500,838
Transmission				
Vantage Pomona Heights 230kV Line	355	CAGW	May-20	57,160,769
Transmission Total				57,160,769
Distribution				
Wapato Substation Capacity Relief	364	WA	May-20	2,288,057
Distribution Total				2,288,057
				68,513,366
				Ref. 8.4.1

Description	Allocation Factor	CY 2019 Pft Adds	SCHMAT Book Depreciation	SCHMDT Tax Depreciation	41010 Deferred Tax Expense	Year End 282 Accum Def Income Tax Balance	
Steam Plant in June 2020 - Pollution Control	JBG	3,563,702	99,348	26,728	(17,855)	17,855	See Note 1 Below
Total Steam		<u>3,563,702</u>	<u>99,348</u>	<u>26,728</u>	<u>(17,855)</u>	<u>17,855</u>	
Lewis River Maximum Flood Improvement St	CAGW	2,571,744	67,178	189,266	30,016	(30,016)	
Merwin Spillway Gate Wood Extension Repl	CAGW	2,929,094	76,512	215,567	34,189	(34,189)	
Total Hydro		<u>5,500,838</u>	<u>143,690</u>	<u>404,833</u>	<u>64,205</u>	<u>(64,205)</u>	
Transmission Jan 2019	CAGW	57,160,769	1,028,402	1,429,020	98,498	(98,498)	
Total Transmission		<u>57,160,769</u>	<u>1,028,402</u>	<u>1,429,020</u>	<u>98,498</u>	<u>(98,498)</u>	
Distribution WA June 2019	WA	2,288,057	63,151	42,902	(4,978)	4,978	
Total Distribution		<u>2,288,057</u>	<u>63,151</u>	<u>42,902</u>	<u>(4,978)</u>	<u>4,978</u>	
Total Property in service		<u>68,513,365</u>	<u>1,334,591</u>	<u>1,903,483</u>	<u>139,870</u>	<u>(139,870)</u>	
		68,513,366	1,334,591				
		0	(0)				
Total by Allocation Factor:							
JBG		3,563,702	99,348	26,728	(17,855)	17,855	
CAGW		62,661,607	1,172,092	1,833,853	162,703	(162,703)	
WA		2,288,057	63,151	42,902	(4,978)	4,978	
Total by Allocation Factor		<u>68,513,365</u>	<u>1,334,591</u>	<u>1,903,483</u>	<u>139,870</u>	<u>(139,870)</u>	
		68,513,366	1,334,591				
		0	(0)				

Note 1: Jim Bridger U4 SCR - Per WA order disallowed in rate base so zero ADIT.

	<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:							
Current Assets:							
Other A/R	OWC143	RES	(52,083,008)	SO	6.702%	(3,490,479)	
Accounts Payable	OWC232	RES	7,320,914	SO	6.702%	490,630	
Accounts Payable	OWC232	RES	2,053,168	SG	7.811%	160,375	
Accounts Payable	OWC232	RES	1,813,806	CAEE	0.000%	-	
Accounts Payable	OWC232	RES	-	CAGE	0.000%	-	
Accounts Payable	OWC232	RES	-	OR	Situs	-	
Other Deferred Credit	OWC2533	RES	6,512,893	CAGE	0.000%	-	
ARO Reg Liability	OWC254105	RES	(19,803)	CAEE	0.000%	-	
ARO Reg Liability	OWC254105	RES	19,803	CAGE	0.000%	-	
			<u>(34,382,226)</u>			<u>(2,839,474)</u>	8.5.2
Fuel Stock:							
Fuel Stock	151	RES	(157,089,241)	CAEE	0.000%	-	
Fuel Stock	151	RES	(1,733,255)	CAEW	22.592%	(391,570)	
Fuel Stock	151	RES	(23,591,301)	JBE	22.592%	(5,329,646)	
			<u>(182,413,797)</u>			<u>(5,721,216)</u>	8.5.2
Materials & Supplies							
Materials & Supplies	154	RES	(118,931,941)	CAGE	0.000%	-	
Materials & Supplies	154	RES	(10,645,054)	WY-ALL	Situs	-	
Materials & Supplies	154	RES	(1,234,935)	WY-ALL	Situs	-	
Materials & Supplies	154	RES	(4,872,297)	JBG	21.577%	(1,051,305)	
Materials & Supplies	154	RES	(38,230,953)	OR	Situs	-	
Materials & Supplies	154	RES	(48,557,561)	UT	Situs	-	
Materials & Supplies	154	RES	(7,556,112)	CAGW	21.577%	(1,630,397)	
Materials & Supplies	154	RES	(1,841,194)	CA	Situs	-	
Materials & Supplies	154	RES	(6,204,807)	WA	Situs	(6,204,807)	
Materials & Supplies	154	RES	(5,719,102)	ID	Situs	-	
Materials & Supplies	154	RES	1,708,132	SNPD	6.441%	110,019	
Materials & Supplies	154	RES	(140,742)	SO	6.702%	(9,432)	
Materials & Supplies	154	RES	-	SNPPS	4.983%	-	
Materials & Supplies	154	RES	-	CAEE	0.000%	-	
Materials & Supplies	154	RES	(421,796)	SG	7.811%	(32,947)	
			<u>(242,648,361)</u>			<u>(8,818,868)</u>	8.5.2
Prepayments:							
Prepaid Insurance	165	RES	(4,906,401)	SO	6.702%	(328,815)	
Prepaid Taxes	165	RES	(5,142,976)	GPS	6.702%	(344,670)	
Prepaid Taxes	165	RES	(862,049)	SO	6.702%	(57,772)	
Prepayments - Coal	165	RES	-	CAEE	0.000%	-	
Prepayments - Other	165	RES	(14,735,952)	SO	6.702%	(987,568)	
Prepayments - Other	165	RES	(1,176,718)	SG	7.811%	(91,915)	
Prepayments - Other	165	RES	(29,333)	GPS	6.702%	(1,966)	
Prepayments - Other	165	RES	(3,398,562)	UT	Situs	-	
Prepayments - Other	165	RES	(246,376)	ID	Situs	-	
Prepayments - Other	165	RES	(2,251,368)	OR	Situs	-	
Prepayments - Other	165	RES	(128,295)	WY-ALL	Situs	-	
			<u>(32,878,031)</u>			<u>(1,812,707)</u>	

Description of Adjustment

This restating adjustment removes cash, prepayments, and other miscellaneous rate base balances from results for the 12 months ended June 2019.

	<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:							
Prepayments (cont.):							
Prepayments - Other	165	RES	(1,095,447)	CAGE	0.000%	-	
Prepayments - Other	165	RES	11,001	CAEE	0.000%	-	
Prepayments - Other	165	RES	(4,055)	CAEW	22.592%	(916)	
Prepayments - Other	165	RES	<u>(1,018,235)</u>	CAGW	21.577%	<u>(219,706)</u>	
			<u>(2,106,735)</u>			<u>(220,623)</u>	8.5.2
Miscellaneous Deferred Debits:							
Miscellaneous Deferred Debits	186M	RES	(12,379,663)	SG	7.811%	(966,988)	
Miscellaneous Deferred Debits	186M	RES	(309,632)	SO	6.702%	(20,751)	
Miscellaneous Deferred Debits	186M	RES	(1,648,320)	CAEE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(15,964,362)	CAGW	21.577%	(3,444,661)	
Miscellaneous Deferred Debits	186M	RES	(41,336,682)	CAGE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	<u>(1,127)</u>	JBE	22.592%	<u>(255)</u>	
			<u>(71,639,786)</u>			<u>(4,432,655)</u>	8.5.3
Miscellaneous Rate Base:							
Miscellaneous Rate Base	182M	RES	1,325,557	CA	Situs	-	
Miscellaneous Rate Base	182M	RES	-	SO	6.702%	-	
Miscellaneous Rate Base	182M	RES	(188,274,346)	CAEE	0.000%	-	
Miscellaneous Rate Base	182M	RES	(3,448,669)	CAGE	0.000%	-	
Miscellaneous Rate Base	182M	RES	1,391,047	ID	Situs	-	
Miscellaneous Rate Base	182M	RES	8,311,959	OR	Situs	-	
Miscellaneous Rate Base	182M	RES	-	SE	7.437%	-	
Miscellaneous Rate Base	182M	RES	(8,396,565)	UT	Situs	-	
Miscellaneous Rate Base	182M	RES	(11,018,655)	WY-ALL	Situs	-	
Miscellaneous Rate Base	182M	RES	4,980,487	WY-ALL	Situs	-	
Miscellaneous Rate Base	182W	RES	(0)	CA	Situs	-	
Miscellaneous Rate Base	182W	RES	(1,687,321)	ID	Situs	-	
Miscellaneous Rate Base	182W	RES	412,535	WY-ALL	Situs	-	
Miscellaneous Rate Base	182W	RES	<u>-</u>	CAGE	0.000%	<u>-</u>	
			<u>(196,403,972)</u>			<u>-</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	13,373,468	SO	6.702%	896,258	
Pension and Benefits Provisions	2283	RES	<u>2,425,539</u>	SO	6.702%	<u>162,554</u>	
			<u>15,799,007</u>			<u>1,058,812</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 2019.

PacifiCorp
Washington Results of Operations - June 2019
Miscellaneous Rate Base

Description	Account	Factor	Per Books	Ref.
			June 2019 AMA Balance	
Current Assets:				
Other A/R	143	SO	52,083,008	
Accounts Payable	232	SO	(7,320,914)	
Accounts Payable	232	SG	(2,053,168)	
Accounts Payable	232	CAEE	(1,813,806)	
Other Deferred Credit	2533	CAGE	(6,512,893)	
ARO Reg Liability	254105	CAEE	19,803	
ARO Reg Liability	254105	CAGE	(19,803)	
Total Current Assets			34,382,226	Ref. 8.5
Materials and Supplies				
Fuel Stock	151	CAEE	157,089,241	
Fuel Stock	151	CAEW	1,733,255	
Fuel Stock	151	JBE	23,591,301	
			182,413,797	Ref. 8.5
Materials and Supplies	154	CAGE	118,931,941	
Materials and Supplies	154	WYP	10,645,054	
Materials and Supplies	154	WYU	1,234,935	
Materials and Supplies	154	JBG	4,872,297	
Materials and Supplies	154	OR	38,230,953	
Materials and Supplies	154	UT	48,557,561	
Materials and Supplies	154	CAGW	7,556,112	
Materials and Supplies	154	CA	1,841,194	
Materials and Supplies	154	WA	6,204,807	
Materials and Supplies	154	ID	5,719,102	
Materials and Supplies	154	SNPD	(1,708,132)	
Materials and Supplies	154	SO	140,742	
Materials and Supplies	154	SG	421,796	
			242,648,361	Ref. 8.5
Prepayments:				
Prepaid Insurance	165	SO	4,906,401	
Prepaid Taxes	165	GPS	5,142,976	
Prepaid Taxes	165	SO	862,049	
Prepayments - Other	165	SO	14,735,952	
Prepayments - Other	165	SG	1,176,718	
Prepayments - Other	165	GPS	29,333	
Prepayments - Other	165	UT	3,398,562	
Prepayments - Other	165	ID	246,376	
Prepayments - Other	165	OR	2,251,368	
Prepayments - Other	165	WYP	128,295	
Prepayments - Other	165	CAGE	1,095,447	
Prepayments - Other	165	CAEE	(11,001)	
Prepayments - Other	165	CAEW	4,055	
Prepayments - Other	165	CAGW	1,018,235	
Total Prepayments			34,984,766	Ref. 8.5 & 8.5.1

PacifiCorp
Washington Results of Operations - June 2019
Miscellaneous Rate Base

Description	Account	Factor	Per Books	Ref.
			June 2019 AMA Balance	
Miscellaneous Deferred Debits:				
Miscellaneous Deferred Debits	186M	SG	12,379,663	
Miscellaneous Deferred Debits	186M	SO	309,632	
Miscellaneous Deferred Debits	186M	CAEE	1,648,320	
Miscellaneous Deferred Debits	186M	CAGW	15,964,362	
Miscellaneous Deferred Debits	186M	CAGE	41,336,682	
Miscellaneous Deferred Debits	186M	JBE	1,127	
Total Miscellaneous Deferred Debits			71,639,786	Ref. 8.5.1
Miscellaneous Rate Base:				
Miscellaneous Rate Base	182M	CA	(1,325,557)	
Miscellaneous Rate Base	182M	CAEE	188,312,792	
Miscellaneous Rate Base	182M	CAGE	3,448,669	
Miscellaneous Rate Base	182M	ID	(1,391,047)	
Miscellaneous Rate Base	182M	OR	(8,311,959)	
Miscellaneous Rate Base	182M	UT	8,396,565	
Miscellaneous Rate Base	182M	WYP	11,018,655	
Miscellaneous Rate Base	182M	WYU	(5,018,933)	
Miscellaneous Rate Base	182W	CA	0	
Miscellaneous Rate Base	182W	ID	1,687,321	
Miscellaneous Rate Base	182W	WYP	(412,535)	
Total Miscellaneous Rate Base			196,403,972	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	(264,462)	WA	Situs	(264,462)	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.

PacifiCorp
Results of Operations - June 2019
Depreciation Schedule - Colstrip #4 AFUDC

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	Ref No.	12 Month Rolling Exp/Sch M.
Jun-17	1.7100%	(1,687)	(294,828)	(304,950)	(1,687)		(20,244)
Jul-17	1.7100%	(1,687)	(293,141)	(303,263)	(1,687)		(20,244)
Aug-17	1.7100%	(1,687)	(291,454)	(301,576)	(1,687)		(20,244)
Sep-17	1.7100%	(1,687)	(289,767)	(299,889)	(1,687)		(20,244)
Oct-17	1.7100%	(1,687)	(288,080)	(298,202)	(1,687)		(20,244)
Nov-17	1.7100%	(1,687)	(286,393)	(296,515)	(1,687)		(20,244)
Dec-17	1.7100%	(1,687)	(284,706)	(294,828)	(1,687)		(20,244)
Jan-18	1.7100%	(1,687)	(283,019)	(293,141)	(1,687)		(20,244)
Feb-18	1.7100%	(1,687)	(281,332)	(291,454)	(1,687)		(20,244)
Mar-18	1.7100%	(1,687)	(279,645)	(289,767)	(1,687)		(20,244)
Apr-18	1.7100%	(1,687)	(277,958)	(288,080)	(1,687)		(20,244)
May-18	1.7100%	(1,687)	(276,271)	(286,393)	(1,687)		(20,244)
Jun-18	1.7100%	(1,687)	(274,584)	(284,706)	(1,687)		(20,244)
Jul-18	1.7100%	(1,687)	(272,897)	(283,019)	(1,687)		(20,244)
Aug-18	1.7100%	(1,687)	(271,210)	(281,332)	(1,687)		(20,244)
Sep-18	1.7100%	(1,687)	(269,523)	(279,645)	(1,687)		(20,244)
Oct-18	1.7100%	(1,687)	(267,836)	(277,958)	(1,687)		(20,244)
Nov-18	1.7100%	(1,687)	(266,149)	(276,271)	(1,687)		(20,244)
Dec-18	1.7100%	(1,687)	(264,462)	(274,584)	(1,687)		(20,244)
Jan-19	1.7100%	(1,687)	(262,775)	(272,897)	(1,687)		(20,244)
Feb-19	1.7100%	(1,687)	(261,088)	(271,210)	(1,687)		(20,244)
Mar-19	1.7100%	(1,687)	(259,401)	(269,523)	(1,687)		(20,244)
Apr-19	1.7100%	(1,687)	(257,714)	(267,836)	(1,687)		(20,244)
May-19	1.7100%	(1,687)	(256,027)	(266,149)	(1,687)		(20,244)
Jun-19	1.7100%	(1,687)	(254,340)	(264,462)	(1,687)	8.6	(20,244)

	<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	60,420	WA	Situs	60,420	8.7.1
Adjustment to Rate Base:							
WA Customer Service Deposits	235	RES	(2,829,106)	WA	Situs	(2,829,106)	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 2019
Customer Service Deposits
State of Washington

Customer Service Deposits - Interest Expense

GL 585100

Month	Amount	
Jul-18	3,299	
Aug-18	3,443	
Sep-18	4,110	
Oct-18	3,673	
Nov-18	4,316	
Dec-18	4,029	
Jan-19	15,664	
Feb-19	4,213	
Mar-19	4,402	
Apr-19	3,966	
May-19	4,672	
Jun-19	4,633	
Interest Expense	60,420	Ref. 8.7

Customer Service Deposits - Balances

GL Accounts 230140

Month	Balance	
Jun-18	2,886,385	
Jul-18	2,882,271	
Aug-18	2,913,143	
Sep-18	2,889,754	
Oct-18	2,910,012	
Nov-18	2,868,101	
Dec-18	2,843,354	
Jan-19	2,845,550	
Feb-19	2,829,761	
Mar-19	2,784,073	
Apr-19	2,719,026	
May-19	2,669,056	
Jun-19	2,703,964	
AMA Balance	2,829,106	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	23,459,505	WA	Situs	23,459,505	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 2019
 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:							
	1,651,210,063	1,210,832,378	14,585,703,144	15,026,070,078	440,366,935	5.33%	23,459,505

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	(226,655,572)	JBG	21.577%	(48,905,910)	8.9.1
Pro Forma Steam Plant	312	PRO	(3,563,702)	JBG	21.577%	(768,947)	8.9.2
Steam Plant	108SP	RES	19,226,902	JBG	21.577%	4,148,626	8.9.1
Pro Forma Steam Plant	108SP	PRO	4,140	JBG	21.577%	893	8.9.2
Adjustment to Tax							
Accum Def Income Tax	282	RES	10,555,779	JBG	21.577%	2,277,641	

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, as well as additional maintenance costs associated with the Jim Bridger unit 3 and unit 4 SCR system that occurred after the General Rate Case. This adjustment also removes pro-forma capital additions and associated depreciation reserve for Jim Bridger unit 3 and unit 4 SCR system.

PacifiCorp
Results of Operations - June 2019
Removal of Bridger SCR
Base Period Rate Base

Depreciation Rates:

Steam JBG 2.788%

	<u>Capital Additions</u> <u>Steam</u>	<u>Balance</u> <u>Steam</u>	<u>Depreciation Reserve</u> <u>Steam</u>
Nov-15	100,220,454	100,220,454	(116,414)
Dec-15	1,313,113	101,533,567	(350,767)
Jan-16	885,720	102,419,287	(587,674)
Feb-16	910,802	103,330,089	(826,667)
Mar-16	366,401	103,696,490	(1,067,145)
Apr-16	13,071	103,709,561	(1,308,063)
May-16	(9,909)	103,699,653	(1,548,985)
Jun-16	11,326	103,710,979	(1,789,908)
Jul-16	(44,262)	103,666,717	(2,030,793)
Aug-16	4,493	103,671,209	(2,271,633)
Sep-16	-	103,671,209	(2,512,477)
Oct-16	3,962,373	107,633,582	(2,757,924)
Nov-16	114,351,365	221,984,947	(3,140,801)
Dec-16	921,773	222,906,721	(3,657,577)
Jan-17	586,749	223,493,470	(4,176,105)
Feb-17	25,519	223,518,989	(4,695,345)
Mar-17	(356,501)	223,162,488	(5,214,200)
Apr-17	18,450	223,180,938	(5,732,662)
May-17	64,048	223,244,986	(6,251,220)
Jun-17	64,805	223,309,791	(6,769,928)
Jul-17	11,506	223,321,297	(7,288,725)
Aug-17	6,854	223,328,151	(7,807,543)
Sep-17	(42,286)	223,285,865	(8,326,319)
Oct-17	4,625	223,290,490	(8,845,052)
Nov-17	(131,314)	223,159,176	(9,363,638)
Dec-17	885	223,160,061	(9,882,072)
Jan-18	15,474	223,175,536	(10,400,526)
Feb-18	8,759	223,184,295	(10,919,007)
Mar-18	-	223,184,295	(11,437,499)
Apr-18	-	223,184,295	(11,955,990)
May-18	-	223,184,295	(12,474,482)
Jun-18	-	223,184,295	(12,992,973)
Jul-18	-	223,184,295	(13,511,465)
Aug-18	(32,331)	223,151,963	(14,029,919)
Sep-18	-	223,151,963	(14,548,336)
Oct-18	349	223,152,312	(15,066,752)
Nov-18	(349)	223,151,963	(15,585,169)
Dec-18	-	223,151,963	(16,103,586)
Jan-19	-	223,151,963	(16,622,002)
Feb-19	-	223,151,963	(17,140,419)
Mar-19	-	223,151,963	(17,658,835)
Apr-19	-	223,151,963	(18,177,252)
May-19	3,765,419	226,917,382	(18,700,042)
Jun-19	(261,810)	226,655,572	(19,226,902)
	<u>226,655,572</u>	<u>226,655,572</u>	<u>(19,226,902)</u>

Ref 8.9

Ref 8.9

**PacifiCorp
Results of Operations - June 2019
Removal of Bridger SCR
Pro Forma Rate Base**

Depreciation Rates:

Steam JBG 2.788%

	<u>Capital Additions Steam</u>	<u>Balance Steam</u>	<u>Depreciation Reserve Steam</u>
Jul-19	-	-	-
Aug-19	-	-	-
Sep-19	-	-	-
Oct-19	-	-	-
Nov-19	-	-	-
Dec-19	-	-	-
Jan-20	-	-	-
Feb-20	-	-	-
Mar-20	-	-	-
Apr-20	-	-	-
May-20	-	-	-
Jun-20	3,563,702	3,563,702	(4,140)
	<u>3,563,702</u>	<u>3,563,702</u> Ref 8.9	<u>(4,140)</u> Ref 8.9

	<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:							
	302	RES	(151,362)	CAGW	21.577%	(32,660)	8.10.7
	303	RES	-	CA	Situs	-	8.10.7
	303	RES	(6,716)	CAEE	0.000%	-	8.10.7
	303	RES	565,877	CAGE	0.000%	-	8.10.7
	303	RES	(11,205)	CAGW	21.577%	(2,418)	8.10.7
	303	RES	5,664,705	CN	6.936%	392,909	8.10.7
	303	RES	1,447	JBG	21.577%	312	8.10.7
	303	RES	6,052	OR	Situs	-	8.10.7
	303	RES	2,249,414	SO	6.702%	150,750	8.10.7
	303	RES	599,049	UT	Situs	-	8.10.7
	303	RES	-	WA	Situs	-	8.10.7
	303	RES	202,105	WY-ALL	Situs	-	8.10.7
	310	RES	(49)	CAGE	0.000%	-	8.10.7
	311	RES	1,446,689	CAGE	0.000%	-	8.10.7
	311	RES	132,638	CAGW	21.577%	28,620	8.10.7
	311	RES	821,706	JBG	21.577%	177,301	8.10.7
	312	RES	(19,767,365)	CAGE	0.000%	-	8.10.7
	312	RES	151,517	CAGW	21.577%	32,693	8.10.7
	312	RES	9,060,227	JBG	21.577%	1,954,943	8.10.7
	314	RES	2,044,300	CAGE	0.000%	-	8.10.7
	314	RES	(72,564)	CAGW	21.577%	(15,657)	8.10.7
	314	RES	443,205	JBG	21.577%	95,631	8.10.7
	315	RES	117,655	CAGE	0.000%	-	8.10.7
	315	RES	15,673	CAGW	21.577%	3,382	8.10.7
	315	RES	109,649	JBG	21.577%	23,659	8.10.7
	316	RES	264,035	CAGE	0.000%	-	8.10.7
	316	RES	13,804	CAGW	21.577%	2,978	8.10.7
	316	RES	(151)	JBG	21.577%	(33)	8.10.7
	330	RES	4,684	CAGW	21.577%	1,011	8.10.7
	331	RES	485,099	CAGE	0.000%	-	8.10.7
	331	RES	1,246,971	CAGW	21.577%	269,061	8.10.7
	332	RES	717,120	CAGE	0.000%	-	8.10.7
	332	RES	1,235,012	CAGW	21.577%	266,481	8.10.7
	333	RES	1,472,957	CAGE	0.000%	-	8.10.7
	333	RES	1,934,406	CAGW	21.577%	417,391	8.10.7
	334	RES	459,447	CAGE	0.000%	-	8.10.7
	334	RES	331,928	CAGW	21.577%	71,621	8.10.7
	335	RES	(2,389)	CAGE	0.000%	-	8.10.7
	335	RES	77,713	CAGW	21.577%	16,768	8.10.7
	336	RES	218,539	CAGE	0.000%	-	8.10.7
	336	RES	309,366	CAGW	21.577%	66,753	8.10.7
			<u>12,391,186</u>			<u>3,921,496</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended June 30, 2019 to End-of-Period levels as of June 30, 2019.

Adjustment to Rate Base:	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
	340	RES	(5,664)	CAGW	21.577%	(1,222)	8.10.7
	341	RES	70,134	CAGE	0.000%	-	8.10.8
	341	RES	59,560	CAGW	21.577%	12,851	8.10.8
	343	RES	(263,577)	CAGE	0.000%	-	8.10.8
	343	RES	433,063	CAGW	21.577%	93,443	8.10.8
	344	RES	39,494	CAGE	0.000%	-	8.10.8
	344	RES	3,772	CAGW	21.577%	814	8.10.8
	345	RES	71,589	CAGE	0.000%	-	8.10.8
	345	RES	93,412	CAGW	21.577%	20,156	8.10.8
	346	RES	5,823	CAGW	21.577%	1,256	8.10.8
	350	RES	265,851	CAGE	0.000%	-	8.10.8
	350	RES	64,906	CAGW	21.577%	14,005	8.10.8
	352	RES	2,880,539	CAGE	0.000%	-	8.10.8
	352	RES	2,158,147	CAGW	21.577%	465,668	8.10.8
	353	RES	10,900,125	CAGE	0.000%	-	8.10.8
	353	RES	10,508,159	CAGW	21.577%	2,267,366	8.10.8
	353	RES	276,785	JBG	21.577%	59,723	8.10.8
	354	RES	352,213	CAGE	0.000%	-	8.10.8
	354	RES	2,993,474	CAGW	21.577%	645,908	8.10.8
	355	RES	5,148,471	CAGE	0.000%	-	8.10.8
	355	RES	29,370,030	CAGW	21.577%	6,337,228	8.10.8
	355	RES	147	JBG	21.577%	32	8.10.8
	356	RES	3,144,540	CAGE	0.000%	-	8.10.8
	356	RES	17,164,188	CAGW	21.577%	3,703,550	8.10.8
	356	RES	21	JBG	21.577%	4	8.10.8
	357	RES	234,470	CAGW	21.577%	50,592	8.10.8
	360	RES	145	CA	Situs	-	8.10.8
	360	RES	825	ID	Situs	-	8.10.8
	360	RES	6,844	OR	Situs	-	8.10.8
	360	RES	(16,322)	UT	Situs	-	8.10.8
	360	RES	286	WA	Situs	286	8.10.8
	360	RES	-	WY-ALL	Situs	-	8.10.9
	361	RES	46,320	CA	Situs	-	8.10.9
	361	RES	380,905	ID	Situs	-	8.10.9
	361	RES	751,072	OR	Situs	-	8.10.9
	361	RES	194,189	UT	Situs	-	8.10.9
	361	RES	760,712	WA	Situs	760,712	8.10.9
	361	RES	15,180	WY-ALL	Situs	-	8.10.9
			<u>88,109,824</u>			<u>14,432,370</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended June 30, 2019 to End-of-Period levels as of June 30, 2019.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
	361	RES	-	WY-ALL	Situs	-	8.10.9
	362	RES	892,135	CA	Situs	-	8.10.9
	362	RES	2,292,176	ID	Situs	-	8.10.9
	362	RES	2,295,018	OR	Situs	-	8.10.9
	362	RES	3,018,951	UT	Situs	-	8.10.9
	362	RES	2,933,216	WA	Situs	2,933,216	8.10.9
	362	RES	1,007,796	WY-ALL	Situs	-	8.10.9
	362	RES	63,000	WY-ALL	Situs	-	8.10.9
	364	RES	3,974,151	CA	Situs	-	8.10.9
	364	RES	1,413,630	ID	Situs	-	8.10.9
	364	RES	6,130,073	OR	Situs	-	8.10.9
	364	RES	5,631,249	UT	Situs	-	8.10.9
	364	RES	1,274,652	WA	Situs	1,274,652	8.10.9
	364	RES	3,453,863	WY-ALL	Situs	-	8.10.9
	364	RES	374,295	WY-ALL	Situs	-	8.10.9
	365	RES	284,940	CA	Situs	-	8.10.9
	365	RES	639,905	ID	Situs	-	8.10.9
	365	RES	4,088,535	OR	Situs	-	8.10.9
	365	RES	4,637,380	UT	Situs	-	8.10.9
	365	RES	1,049,582	WA	Situs	1,049,582	8.10.9
	365	RES	2,895,785	WY-ALL	Situs	-	8.10.9
	365	RES	138,216	WY-ALL	Situs	-	8.10.9
	366	RES	474,521	CA	Situs	-	8.10.9
	366	RES	185,158	ID	Situs	-	8.10.9
	366	RES	1,112,106	OR	Situs	-	8.10.9
	366	RES	4,449,536	UT	Situs	-	8.10.9
	366	RES	174,372	WA	Situs	174,372	8.10.9
	366	RES	800,569	WY-ALL	Situs	-	8.10.9
	366	RES	28,896	WY-ALL	Situs	-	8.10.9
	367	RES	518,895	CA	Situs	-	8.10.9
	367	RES	379,398	ID	Situs	-	8.10.9
	367	RES	2,629,273	OR	Situs	-	8.10.9
	367	RES	11,424,385	UT	Situs	-	8.10.9
	367	RES	503,058	WA	Situs	503,058	8.10.9
	367	RES	1,103,075	WY-ALL	Situs	-	8.10.9
	367	RES	73,514	WY-ALL	Situs	-	8.10.9
	368	RES	668,201	CA	Situs	-	8.10.9
	368	RES	717,183	ID	Situs	-	8.10.9
	368	RES	5,124,615	OR	Situs	-	8.10.9
	368	RES	10,619,984	UT	Situs	-	8.10.9
	368	RES	1,222,470	WA	Situs	1,222,470	8.10.9
	368	RES	1,701,528	WY-ALL	Situs	-	8.10.9
	368	RES	110,694	WY-ALL	Situs	-	8.10.9
			<u>92,509,980</u>			<u>7,157,349</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended June 30, 2019 to End-of-Period levels as of June 30, 2019.

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	369	RES	394,583	CA	Situs	-	8.10.9
	369	RES	995,208	ID	Situs	-	8.10.10
	369	RES	6,286,900	OR	Situs	-	8.10.10
	369	RES	9,959,809	UT	Situs	-	8.10.10
	369	RES	1,175,539	WA	Situs	1,175,539	8.10.10
	369	RES	882,896	WY-ALL	Situs	-	8.10.10
	369	RES	484,156	WY-ALL	Situs	-	8.10.10
	370	RES	1,323,011	CA	Situs	-	8.10.10
	370	RES	225,284	ID	Situs	-	8.10.10
	370	RES	7,092,390	OR	Situs	-	8.10.10
	370	RES	1,554,075	UT	Situs	-	8.10.10
	370	RES	192,960	WA	Situs	192,960	8.10.10
	370	RES	167,854	WY-ALL	Situs	-	8.10.10
	370	RES	30,420	WY-ALL	Situs	-	8.10.10
	371	RES	2,278	CA	Situs	-	8.10.10
	371	RES	596	ID	Situs	-	8.10.10
	371	RES	1,908	OR	Situs	-	8.10.10
	371	RES	(9,213)	UT	Situs	-	8.10.10
	371	RES	2,358	WA	Situs	2,358	8.10.10
	371	RES	3,815	WY-ALL	Situs	-	8.10.10
	373	RES	3,173	CA	Situs	-	8.10.10
	373	RES	7,813	ID	Situs	-	8.10.10
	373	RES	100,098	OR	Situs	-	8.10.10
	373	RES	(292,792)	UT	Situs	-	8.10.10
	373	RES	44,834	WA	Situs	44,834	8.10.10
	373	RES	41,235	WY-ALL	Situs	-	8.10.10
	373	RES	2,886	WY-ALL	Situs	-	8.10.10
	389	RES	285,677	CA	Situs	-	8.10.10
	389	RES	1,195,209	OR	Situs	-	8.10.10
	389	RES	(68,888)	UT	Situs	-	8.10.10
	389	RES	161,851	WY-ALL	Situs	-	8.10.10
	390	RES	30,175	CA	Situs	-	8.10.10
	390	RES	72,362	CAEE	0.000%	-	8.10.10
	390	RES	39	CAGW	21.577%	8	8.10.10
	390	RES	24,045	CN	6.936%	1,668	8.10.10
	390	RES	165,411	ID	Situs	-	8.10.10
	390	RES	(626,953)	OR	Situs	-	8.10.10
	390	RES	(58,968)	SO	6.702%	(3,952)	8.10.10
	390	RES	(31,650)	UT	Situs	-	8.10.10
	390	RES	39,471	WA	Situs	39,471	8.10.10
	390	RES	373,276	WY-ALL	Situs	-	8.10.10
	391	RES	(28,425)	CA	Situs	-	8.10.10
	391	RES	(6,789)	CAEE	0.000%	-	8.10.11
	391	RES	190,024	CAGE	0.000%	-	8.10.11
	391	RES	(39,234)	CAGW	21.577%	(8,466)	8.10.11
	391	RES	(549,964)	CN	6.936%	(38,146)	8.10.11
			<u>31,800,746</u>			<u>1,406,276</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended June 30, 2019 to End-of-Period levels as of June 30, 2019.

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	391	RES	290	ID	Situs	-	8.10.11
	391	RES	7,909	JBG	21.577%	1,706	8.10.11
	391	RES	(132,597)	OR	Situs	-	8.10.11
	391	RES	(10,867,428)	SO	6.702%	(728,309)	8.10.11
	391	RES	(2,981)	UT	Situs	-	8.10.11
	391	RES	(12,622)	WA	Situs	(12,622)	8.10.11
	391	RES	(101,905)	WY-ALL	Situs	-	8.10.11
	392	RES	(80,640)	CA	Situs	-	8.10.11
	392	RES	(27,355)	CAEE	0.000%	-	8.10.11
	392	RES	40,302	CAGE	0.000%	-	8.10.11
	392	RES	73,605	CAGW	21.577%	15,882	8.10.11
	392	RES	(67,176)	ID	Situs	-	8.10.11
	392	RES	82,473	JBG	21.577%	17,795	8.10.11
	392	RES	(661,376)	OR	Situs	-	8.10.11
	392	RES	(548,144)	SO	6.702%	(36,735)	8.10.11
	392	RES	1,278,413	UT	Situs	-	8.10.11
	392	RES	(17,785)	WA	Situs	(17,785)	8.10.11
	392	RES	355,953	WY-ALL	Situs	-	8.10.11
	392	RES	124,592	WY-ALL	Situs	-	8.10.11
	393	RES	(15,215)	CA	Situs	-	8.10.11
	393	RES	(25,731)	CAGE	0.000%	-	8.10.11
	393	RES	24,005	CAGW	21.577%	5,180	8.10.11
	393	RES	68,779	JBG	21.577%	14,841	8.10.11
	393	RES	(131,985)	OR	Situs	-	8.10.11
	393	RES	0	SO	6.702%	-	8.10.11
	393	RES	104,588	UT	Situs	-	8.10.11
	393	RES	(20,858)	WA	Situs	(20,858)	8.10.11
	393	RES	8,610	WY-ALL	Situs	-	8.10.11
	393	RES	(10,009)	WY-ALL	Situs	-	8.10.11
	394	RES	28,747	CA	Situs	-	8.10.11
	394	RES	1,336	CAGE	0.000%	-	8.10.11
	394	RES	(64,677)	CAGW	21.577%	(13,955)	8.10.11
	394	RES	(25,134)	ID	Situs	-	8.10.11
	394	RES	43,310	JBG	21.577%	9,345	8.10.11
	394	RES	(37,300)	OR	Situs	-	8.10.11
	394	RES	(469,246)	SO	6.702%	(31,448)	8.10.11
	394	RES	219,502	UT	Situs	-	8.10.11
	394	RES	(51,167)	WA	Situs	(51,167)	8.10.11
	394	RES	(19,743)	WY-ALL	Situs	-	8.10.11
	394	RES	(1,537)	WY-ALL	Situs	-	8.10.11
	395	RES	8,110	CA	Situs	-	8.10.11
	395	RES	46,726	CAEE	0.000%	-	8.10.11
	395	RES	107,646	CAGE	0.000%	-	8.10.11
			<u>(10,767,717)</u>			<u>(848,131)</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended June 30, 2019 to End-of-Period levels as of June 30, 2019.

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	395	RES	(2,977)	CAGW	21.577%	(642)	8.10.11
	395	RES	(26,829)	ID	Situs	-	8.10.12
	395	RES	31,258	JBG	21.577%	6,745	8.10.12
	395	RES	37,044	OR	Situs	-	8.10.12
	395	RES	143,358	SO	6.702%	9,608	8.10.12
	395	RES	(144,930)	UT	Situs	-	8.10.12
	395	RES	(9,826)	WA	Situs	(9,826)	8.10.12
	395	RES	(37,576)	WY-ALL	Situs	-	8.10.12
	396	RES	(182,721)	CA	Situs	-	8.10.12
	396	RES	(90,561)	CAEE	0.000%	-	8.10.12
	396	RES	355,613	CAGE	0.000%	-	8.10.12
	396	RES	(5,335)	CAGW	21.577%	(1,151)	8.10.12
	396	RES	499,329	ID	Situs	-	8.10.12
	396	RES	(14,653)	JBG	21.577%	(3,162)	8.10.12
	396	RES	1,138,058	OR	Situs	-	8.10.12
	396	RES	(9,658)	SO	6.702%	(647)	8.10.12
	396	RES	145,945	UT	Situs	-	8.10.12
	396	RES	(514)	WA	Situs	(514)	8.10.12
	396	RES	980,165	WY-ALL	Situs	-	8.10.12
	397	RES	167,527	CA	Situs	-	8.10.12
	397	RES	1,083,100	CAGE	0.000%	-	8.10.12
	397	RES	564,442	CAGW	21.577%	121,791	8.10.12
	397	RES	(0)	CN	6.936%	(0)	8.10.12
	397	RES	214,687	ID	Situs	-	8.10.12
	397	RES	2,356	JBG	21.577%	508	8.10.12
	397	RES	3,849,201	OR	Situs	-	8.10.12
	397	RES	1,330,789	SO	6.702%	89,186	8.10.12
	397	RES	272,725	UT	Situs	-	8.10.12
	397	RES	105,065	WA	Situs	105,065	8.10.12
	397	RES	205,403	WY-ALL	Situs	-	8.10.12
	398	RES	237	CA	Situs	-	8.10.12
	398	RES	(304)	CAEE	0.000%	-	8.10.12
	398	RES	47,360	CAGE	0.000%	-	8.10.12
	398	RES	1,742	CAGW	21.577%	376	8.10.12
	398	RES	7,953	CN	6.936%	552	8.10.12
	398	RES	(529)	ID	Situs	-	8.10.12
	398	RES	20,531	JBG	21.577%	4,430	8.10.12
	398	RES	4,122	OR	Situs	-	8.10.12
	398	RES	(120,701)	SO	6.702%	(8,089)	8.10.12
	398	RES	37,089	UT	Situs	-	8.10.12
	398	RES	(1,573)	WA	Situs	(1,573)	8.10.12
	398	RES	2,568	WY-ALL	Situs	-	8.10.12
	DP	RES	(1,629,102)	CA	Situs	-	8.10.12
			<u>8,969,876</u>			<u>312,655</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended June 30, 2019 to End-of-Period levels as of June 30, 2019.

	<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	904,331	ID	Situs	-	8.10.12
	DP	RES	(1,204,813)	OR	Situs	-	8.10.12
	DP	RES	7,136,677	UT	Situs	-	8.10.13
	DP	RES	(2,435,141)	WA	Situs	(2,435,141)	8.10.13
	DP	RES	1,470,434	WY-ALL	Situs	-	8.10.13
	GP	RES	(6,846)	CAGE	0.000%	-	8.10.13
	GP	RES	6,846	SG	7.811%	535	8.10.13
	GP	RES	12,793,979	SO	6.702%	857,422	8.10.13
	SP	RES	(2,527,856)	CAGE	0.000%	-	8.10.13
	SP	RES	12,920,744	SG	7.811%	1,009,253	8.10.13
	TP	RES	2,393,255	CAGE	0.000%	-	8.10.13
	TP	RES	4,993,961	CAGW	21.577%	1,077,556	8.10.13
	TP	RES	-	SG	7.811%	-	8.10.13
			<u>36,445,571</u>			<u>509,625</u>	
Adjustment Summary:							
			12,391,186			3,921,496	8.10
			88,109,824			14,432,370	8.10.1
			92,509,980			7,157,349	8.10.2
			31,800,746			1,406,276	8.10.3
			(10,767,717)			(848,131)	8.10.4
			8,969,876			312,655	8.10.5
			<u>36,445,571</u>			<u>509,625</u>	8.10.6
Total Adjustment			<u><u>259,459,466</u></u>			<u><u>26,891,641</u></u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended June 30, 2019 to End-of-Period levels as of June 30, 2019.

PacifiCorp
Washington Results of Operations - June 2019
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Indicator	Account	Factor	Jun-19 AMA	Jun-19 EOP	Adjustment	Reference
302CAGE	302	CAGE	14,386,245	14,386,245	-	Ref. 8.10
302CAGW	302	CAGW	181,298,688	181,147,325	(151,362)	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	481,167	481,167	-	Ref. 8.10
303CAEE	303	CAEE	6,716	-	(6,716)	Ref. 8.10
303CAGE	303	CAGE	86,355,414	86,921,290	565,877	Ref. 8.10
303CAGW	303	CAGW	76,950,152	76,938,947	(11,205)	Ref. 8.10
303CN	303	CN	170,442,379	176,107,084	5,664,705	Ref. 8.10
303IDU	303	IDU	3,371,145	3,371,145	-	Ref. 8.10
303JBG	303	JBG	2,130,388	2,131,835	1,447	Ref. 8.10
303OR	303	OR	4,609,189	4,615,241	6,052	Ref. 8.10
303SG	303	SG	1,600,187	1,600,187	-	Ref. 8.10
303SO	303	SO	383,478,029	385,727,443	2,249,414	Ref. 8.10
303UT	303	UT	5,291,168	5,890,217	599,049	Ref. 8.10
303WA	303	WA	2,036,363	2,036,363	-	Ref. 8.10
303WYP	303	WYP	5,426,107	5,628,211	202,105	Ref. 8.10
310CAGE	310	CAGE	90,007,495	90,007,446	(49)	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	822,926,268	824,372,957	1,446,689	Ref. 8.10
311CAGW	311	CAGW	62,979,416	63,112,054	132,638	Ref. 8.10
311JBG	311	JBG	148,219,714	149,041,420	821,706	Ref. 8.10
312CAGE	312	CAGE	3,507,824,449	3,488,057,085	(19,767,365)	Ref. 8.10
312CAGW	312	CAGW	122,341,922	122,493,440	151,517	Ref. 8.10
312JBG	312	JBG	992,279,162	1,001,339,389	9,060,227	Ref. 8.10
314CAGE	314	CAGE	754,220,625	756,264,925	2,044,300	Ref. 8.10
314CAGW	314	CAGW	39,056,062	38,983,498	(72,564)	Ref. 8.10
314JBG	314	JBG	205,729,752	206,172,957	443,205	Ref. 8.10
315CAGE	315	CAGE	417,783,383	417,901,038	117,655	Ref. 8.10
315CAGW	315	CAGW	9,346,937	9,362,609	15,673	Ref. 8.10
315JBG	315	JBG	60,820,909	60,930,558	109,649	Ref. 8.10
316CAGE	316	CAGE	27,181,448	27,445,482	264,035	Ref. 8.10
316CAGW	316	CAGW	420,931	434,734	13,804	Ref. 8.10
316JBG	316	JBG	5,154,995	5,154,843	(151)	Ref. 8.10
330CAGE	330	CAGE	6,553,227	6,553,227	-	Ref. 8.10
330CAGW	330	CAGW	29,762,193	29,766,877	4,684	Ref. 8.10
331CAGE	331	CAGE	17,225,000	17,710,099	485,099	Ref. 8.10
331CAGW	331	CAGW	259,235,594	260,482,565	1,246,971	Ref. 8.10
332CAGE	332	CAGE	100,754,393	101,471,513	717,120	Ref. 8.10
332CAGW	332	CAGW	408,153,635	409,388,647	1,235,012	Ref. 8.10
333CAGE	333	CAGE	46,165,943	47,638,900	1,472,957	Ref. 8.10
333CAGW	333	CAGW	89,540,091	91,474,497	1,934,406	Ref. 8.10
334CAGE	334	CAGE	14,682,267	15,141,714	459,447	Ref. 8.10
334CAGW	334	CAGW	69,449,200	69,781,128	331,928	Ref. 8.10
335CAGE	335	CAGE	175,190	172,801	(2,389)	Ref. 8.10
335CAGW	335	CAGW	2,217,864	2,295,577	77,713	Ref. 8.10
336CAGE	336	CAGE	2,501,475	2,720,014	218,539	Ref. 8.10
336CAGW	336	CAGW	21,932,267	22,241,633	309,366	Ref. 8.10
340CAGE	340	CAGE	40,830,447	40,830,447	-	Ref. 8.10.1
340CAGW	340	CAGW	4,533,120	4,527,456	(5,664)	Ref. 8.10.1

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Indicator	Account	Factor	Jun-19 AMA	Jun-19 EOP	Adjustment	Reference
340OR	340	OR	74,986	74,986	-	Ref. 8.10.1
341CAGE	341	CAGE	169,992,869	170,063,002	70,134	Ref. 8.10.1
341CAGW	341	CAGW	58,221,170	58,280,730	59,560	Ref. 8.10.1
342CAGE	342	CAGE	14,565,556	14,565,556	-	Ref. 8.10.1
342CAGW	342	CAGW	1,622,667	1,622,667	-	Ref. 8.10.1
343CAGE	343	CAGE	1,946,316,331	1,946,052,755	(263,577)	Ref. 8.10.1
343CAGW	343	CAGW	978,058,627	978,491,690	433,063	Ref. 8.10.1
344CAGE	344	CAGE	340,870,546	340,910,040	39,494	Ref. 8.10.1
344CAGW	344	CAGW	134,496,124	134,499,896	3,772	Ref. 8.10.1
345CAGE	345	CAGE	238,783,840	238,855,429	71,589	Ref. 8.10.1
345CAGW	345	CAGW	88,588,290	88,681,702	93,412	Ref. 8.10.1
346CAGE	346	CAGE	11,837,626	11,837,626	-	Ref. 8.10.1
346CAGW	346	CAGW	4,080,872	4,086,695	5,823	Ref. 8.10.1
350CAGE	350	CAGE	232,316,125	232,581,976	265,851	Ref. 8.10.1
350CAGW	350	CAGW	36,382,143	36,447,049	64,906	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	199,298,315	202,178,854	2,880,539	Ref. 8.10.1
352CAGW	352	CAGW	69,877,357	72,035,504	2,158,147	Ref. 8.10.1
352JBG	352	JBG	1,671,506	1,671,506	-	Ref. 8.10.1
352SG	352	SG	3,167	3,167	-	Ref. 8.10.1
353CAGE	353	CAGE	1,529,839,363	1,540,739,488	10,900,125	Ref. 8.10.1
353CAGW	353	CAGW	580,599,780	591,107,939	10,508,159	Ref. 8.10.1
353JBG	353	JBG	40,324,621	40,601,406	276,785	Ref. 8.10.1
353SG	353	SG	952,147	952,147	-	Ref. 8.10.1
354CAGE	354	CAGE	1,090,092,324	1,090,444,537	352,213	Ref. 8.10.1
354CAGW	354	CAGW	169,010,983	172,004,456	2,993,474	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	672,986,142	678,134,613	5,148,471	Ref. 8.10.1
355CAGW	355	CAGW	280,310,368	309,680,398	29,370,030	Ref. 8.10.1
355JBG	355	JBG	691,572	691,718	147	Ref. 8.10.1
355SG	355	SG	707,219	707,219	-	Ref. 8.10.1
356CAGE	356	CAGE	911,836,051	914,980,591	3,144,540	Ref. 8.10.1
356CAGW	356	CAGW	311,764,923	328,929,110	17,164,188	Ref. 8.10.1
356JBG	356	JBG	13,943,834	13,943,854	21	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	206,595	441,065	234,470	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	1,820,155	1,820,300	145	Ref. 8.10.1
360IDU	360	IDU	1,835,078	1,835,903	825	Ref. 8.10.1
360OR	360	OR	14,183,782	14,190,626	6,844	Ref. 8.10.1
360UT	360	UT	37,146,585	37,130,264	(16,322)	Ref. 8.10.1
360WA	360	WA	1,867,619	1,867,905	286	Ref. 8.10.1
360WYP	360	WYP	2,842,265	2,842,265	-	Ref. 8.10.1

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Indicator	Account	Factor	Jun-19 AMA	Jun-19 EOP	Adjustment	Reference
360WYU	360	WYU	4,065,498	4,065,498	-	Ref. 8.10.1
361CA	361	CA	5,188,027	5,234,347	46,320	Ref. 8.10.1
361IDU	361	IDU	2,985,440	3,366,345	380,905	Ref. 8.10.1
361OR	361	OR	31,826,430	32,577,502	751,072	Ref. 8.10.1
361UT	361	UT	57,595,930	57,790,119	194,189	Ref. 8.10.1
361WA	361	WA	5,352,851	6,113,562	760,712	Ref. 8.10.1
361WYP	361	WYP	12,232,585	12,247,765	15,180	Ref. 8.10.1
361WYU	361	WYU	4,811,675	4,811,675	-	Ref. 8.10.2
362CA	362	CA	29,768,516	30,660,650	892,135	Ref. 8.10.2
362IDU	362	IDU	35,183,341	37,475,517	2,292,176	Ref. 8.10.2
362OR	362	OR	256,017,266	258,312,285	2,295,018	Ref. 8.10.2
362UT	362	UT	481,258,651	484,277,601	3,018,951	Ref. 8.10.2
362WA	362	WA	73,441,694	76,374,910	2,933,216	Ref. 8.10.2
362WYP	362	WYP	118,882,144	119,889,940	1,007,796	Ref. 8.10.2
362WYU	362	WYU	18,475,837	18,538,837	63,000	Ref. 8.10.2
364CA	364	CA	67,915,571	71,889,722	3,974,151	Ref. 8.10.2
364IDU	364	IDU	91,096,972	92,510,602	1,413,630	Ref. 8.10.2
364OR	364	OR	389,616,569	395,746,642	6,130,073	Ref. 8.10.2
364UT	364	UT	392,733,340	398,364,589	5,631,249	Ref. 8.10.2
364WA	364	WA	109,312,459	110,587,111	1,274,652	Ref. 8.10.2
364WYP	364	WYP	133,233,570	136,687,433	3,453,863	Ref. 8.10.2
364WYU	364	WYU	28,115,307	28,489,602	374,295	Ref. 8.10.2
365CA	365	CA	35,820,428	36,105,369	284,940	Ref. 8.10.2
365IDU	365	IDU	39,121,972	39,761,877	639,905	Ref. 8.10.2
365OR	365	OR	268,416,680	272,505,215	4,088,535	Ref. 8.10.2
365UT	365	UT	241,092,724	245,730,104	4,637,380	Ref. 8.10.2
365WA	365	WA	73,536,936	74,586,518	1,049,582	Ref. 8.10.2
365WYP	365	WYP	99,537,372	102,433,157	2,895,785	Ref. 8.10.2
365WYU	365	WYU	13,939,287	14,077,503	138,216	Ref. 8.10.2
366CA	366	CA	17,994,331	18,468,852	474,521	Ref. 8.10.2
366IDU	366	IDU	10,313,792	10,498,950	185,158	Ref. 8.10.2
366OR	366	OR	96,666,420	97,778,526	1,112,106	Ref. 8.10.2
366UT	366	UT	209,193,764	213,643,299	4,449,536	Ref. 8.10.2
366WA	366	WA	18,725,344	18,899,716	174,372	Ref. 8.10.2
366WYP	366	WYP	24,299,720	25,100,289	800,569	Ref. 8.10.2
366WYU	366	WYU	5,023,530	5,052,427	28,896	Ref. 8.10.2
367CA	367	CA	20,215,525	20,734,420	518,895	Ref. 8.10.2
367IDU	367	IDU	28,652,053	29,031,451	379,398	Ref. 8.10.2
367OR	367	OR	187,712,851	190,342,123	2,629,273	Ref. 8.10.2
367UT	367	UT	562,916,221	574,340,606	11,424,385	Ref. 8.10.2
367WA	367	WA	28,835,891	29,338,949	503,058	Ref. 8.10.2
367WYP	367	WYP	45,801,378	46,904,453	1,103,075	Ref. 8.10.2
367WYU	367	WYU	18,435,792	18,509,306	73,514	Ref. 8.10.2
368CA	368	CA	54,532,410	55,200,611	668,201	Ref. 8.10.2
368IDU	368	IDU	83,427,910	84,145,093	717,183	Ref. 8.10.2
368OR	368	OR	455,434,055	460,558,670	5,124,615	Ref. 8.10.2
368UT	368	UT	547,654,868	558,274,852	10,619,984	Ref. 8.10.2
368WA	368	WA	114,594,635	115,817,104	1,222,470	Ref. 8.10.2
368WYP	368	WYP	109,067,374	110,768,902	1,701,528	Ref. 8.10.2
368WYU	368	WYU	15,458,177	15,568,871	110,694	Ref. 8.10.2
369CA	369	CA	26,925,662	27,320,245	394,583	Ref. 8.10.3

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Indicator	Account	Factor	Jun-19 AMA	Jun-19 EOP	Adjustment	Reference
369IDU	369	IDU	42,571,431	43,566,638	995,208	Ref. 8.10.3
369OR	369	OR	291,922,621	298,209,521	6,286,900	Ref. 8.10.3
369UT	369	UT	324,490,703	334,450,512	9,959,809	Ref. 8.10.3
369WA	369	WA	65,667,255	66,842,795	1,175,539	Ref. 8.10.3
369WYP	369	WYP	51,660,462	52,543,358	882,896	Ref. 8.10.3
369WYU	369	WYU	15,118,852	15,603,007	484,156	Ref. 8.10.3
370CA	370	CA	6,890,210	8,213,221	1,323,011	Ref. 8.10.3
370IDU	370	IDU	16,089,372	16,314,656	225,284	Ref. 8.10.3
370OR	370	OR	84,416,529	91,508,919	7,092,390	Ref. 8.10.3
370UT	370	UT	90,397,736	91,951,811	1,554,075	Ref. 8.10.3
370WA	370	WA	13,089,496	13,282,456	192,960	Ref. 8.10.3
370WYP	370	WYP	13,405,366	13,573,220	167,854	Ref. 8.10.3
370WYU	370	WYU	2,410,557	2,440,978	30,420	Ref. 8.10.3
371CA	371	CA	277,359	279,638	2,278	Ref. 8.10.3
371IDU	371	IDU	169,598	170,194	596	Ref. 8.10.3
371OR	371	OR	2,637,444	2,639,353	1,908	Ref. 8.10.3
371UT	371	UT	4,237,930	4,228,718	(9,213)	Ref. 8.10.3
371WA	371	WA	509,552	511,910	2,358	Ref. 8.10.3
371WYP	371	WYP	816,418	820,233	3,815	Ref. 8.10.3
371WYU	371	WYU	155,045	155,045	-	Ref. 8.10.3
373CA	373	CA	774,457	777,630	3,173	Ref. 8.10.3
373IDU	373	IDU	740,215	748,028	7,813	Ref. 8.10.3
373OR	373	OR	23,972,820	24,072,918	100,098	Ref. 8.10.3
373UT	373	UT	21,759,024	21,466,232	(292,792)	Ref. 8.10.3
373WA	373	WA	4,752,678	4,797,512	44,834	Ref. 8.10.3
373WYP	373	WYP	8,488,603	8,529,838	41,235	Ref. 8.10.3
373WYU	373	WYU	2,267,642	2,270,529	2,886	Ref. 8.10.3
389CA	389	CA	710,982	996,659	285,677	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	193,901	193,901	-	Ref. 8.10.3
389OR	389	OR	4,918,904	6,114,113	1,195,209	Ref. 8.10.3
389SO	389	SO	7,516,302	7,516,302	-	Ref. 8.10.3
389UT	389	UT	4,149,488	4,080,600	(68,888)	Ref. 8.10.3
389WA	389	WA	1,098,826	1,098,826	-	Ref. 8.10.3
389WYP	389	WYP	1,646,141	1,807,993	161,851	Ref. 8.10.3
389WYU	389	WYU	677,198	677,198	-	Ref. 8.10.3
390CA	390	CA	4,028,986	4,059,161	30,175	Ref. 8.10.3
390CAEE	390	CAEE	1,163,227	1,235,588	72,362	Ref. 8.10.3
390CAGE	390	CAGE	4,256,263	4,256,263	-	Ref. 8.10.3
390CAGW	390	CAGW	3,330,663	3,330,702	39	Ref. 8.10.3
390CN	390	CN	8,183,670	8,207,715	24,045	Ref. 8.10.3
390IDU	390	IDU	11,539,926	11,705,337	165,411	Ref. 8.10.3
390JBG	390	JBG	22,429	22,429	-	Ref. 8.10.3
390OR	390	OR	40,137,597	39,510,644	(626,953)	Ref. 8.10.3
390SO	390	SO	96,607,418	96,548,451	(58,968)	Ref. 8.10.3
390UT	390	UT	44,205,180	44,173,530	(31,650)	Ref. 8.10.3
390WA	390	WA	13,904,894	13,944,365	39,471	Ref. 8.10.3
390WYP	390	WYP	14,685,173	15,018,436	333,263	Ref. 8.10.3
390WYU	390	WYU	3,847,027	3,887,041	40,013	Ref. 8.10.3
391CA	391	CA	169,590	141,165	(28,425)	Ref. 8.10.3

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391CAEE	391	CAEE	16,822	10,034	(6,789)	Ref. 8.10.3
391CAGE	391	CAGE	2,247,033	2,437,057	190,024	Ref. 8.10.3
391CAGW	391	CAGW	567,402	528,168	(39,234)	Ref. 8.10.3
391CN	391	CN	4,590,640	4,040,675	(549,964)	Ref. 8.10.3
391IDU	391	IDU	383,154	383,444	290	Ref. 8.10.4
391JBG	391	JBG	214,201	222,110	7,909	Ref. 8.10.4
391OR	391	OR	2,323,740	2,191,143	(132,597)	Ref. 8.10.4
391SO	391	SO	62,323,443	51,456,014	(10,867,428)	Ref. 8.10.4
391UT	391	UT	1,257,927	1,254,946	(2,981)	Ref. 8.10.4
391WA	391	WA	320,839	308,217	(12,622)	Ref. 8.10.4
391WYP	391	WYP	2,275,167	2,175,202	(99,965)	Ref. 8.10.4
391WYU	391	WYU	70,570	68,629	(1,941)	Ref. 8.10.4
392CA	392	CA	2,151,644	2,071,004	(80,640)	Ref. 8.10.4
392CAEE	392	CAEE	515,447	488,092	(27,355)	Ref. 8.10.4
392CAGE	392	CAGE	13,456,434	13,496,736	40,302	Ref. 8.10.4
392CAGW	392	CAGW	5,730,349	5,803,954	73,605	Ref. 8.10.4
392IDU	392	IDU	6,651,879	6,584,703	(67,176)	Ref. 8.10.4
392JBG	392	JBG	2,516,532	2,599,004	82,473	Ref. 8.10.4
392OR	392	OR	25,470,642	24,809,266	(661,376)	Ref. 8.10.4
392SO	392	SO	7,441,968	6,893,825	(548,144)	Ref. 8.10.4
392UT	392	UT	36,132,185	37,410,598	1,278,413	Ref. 8.10.4
392WA	392	WA	5,344,910	5,327,125	(17,785)	Ref. 8.10.4
392WYP	392	WYP	9,507,802	9,863,756	355,953	Ref. 8.10.4
392WYU	392	WYU	1,947,132	2,071,725	124,592	Ref. 8.10.4
393CA	393	CA	195,267	180,052	(15,215)	Ref. 8.10.4
393CAGE	393	CAGE	4,279,936	4,254,205	(25,731)	Ref. 8.10.4
393CAGW	393	CAGW	759,222	783,227	24,005	Ref. 8.10.4
393IDU	393	IDU	494,983	494,983	-	Ref. 8.10.4
393JBG	393	JBG	807,954	876,734	68,779	Ref. 8.10.4
393OR	393	OR	2,767,092	2,635,106	(131,985)	Ref. 8.10.4
393SO	393	SO	255,085	255,085	-	Ref. 8.10.4
393UT	393	UT	3,223,241	3,327,829	104,588	Ref. 8.10.4
393WA	393	WA	717,967	697,109	(20,858)	Ref. 8.10.4
393WYP	393	WYP	1,095,195	1,103,805	8,610	Ref. 8.10.4
393WYU	393	WYU	11,346	1,338	(10,009)	Ref. 8.10.4
394CA	394	CA	752,904	781,650	28,747	Ref. 8.10.4
394CAEE	394	CAEE	109,044	109,044	-	Ref. 8.10.4
394CAGE	394	CAGE	18,499,240	18,500,577	1,336	Ref. 8.10.4
394CAGW	394	CAGW	2,741,539	2,676,862	(64,677)	Ref. 8.10.4
394IDU	394	IDU	2,061,639	2,036,505	(25,134)	Ref. 8.10.4
394JBG	394	JBG	3,021,149	3,064,460	43,310	Ref. 8.10.4
394OR	394	OR	10,512,743	10,475,442	(37,300)	Ref. 8.10.4
394SO	394	SO	2,596,430	2,127,184	(469,246)	Ref. 8.10.4
394UT	394	UT	13,957,096	14,176,598	219,502	Ref. 8.10.4
394WA	394	WA	2,795,320	2,744,153	(51,167)	Ref. 8.10.4
394WYP	394	WYP	3,767,243	3,747,500	(19,743)	Ref. 8.10.4
394WYU	394	WYU	403,738	402,200	(1,537)	Ref. 8.10.4
395CA	395	CA	297,273	305,383	8,110	Ref. 8.10.4
395CAEE	395	CAEE	1,211,258	1,257,984	46,726	Ref. 8.10.4
395CAGE	395	CAGE	4,815,582	4,923,229	107,646	Ref. 8.10.4
395CAGW	395	CAGW	1,337,331	1,334,354	(2,977)	Ref. 8.10.5

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Indicator	Account	Factor	Jun-19 AMA	Jun-19 EOP	Adjustment	Reference
395IDU	395	IDU	1,319,495	1,292,667	(26,829)	Ref. 8.10.5
395JBG	395	JBG	326,496	357,755	31,258	Ref. 8.10.5
395OR	395	OR	7,850,760	7,887,804	37,044	Ref. 8.10.5
395SO	395	SO	4,830,177	4,973,535	143,358	Ref. 8.10.5
395UT	395	UT	7,974,036	7,829,107	(144,930)	Ref. 8.10.5
395WA	395	WA	1,287,220	1,277,395	(9,826)	Ref. 8.10.5
395WYP	395	WYP	2,485,128	2,476,746	(8,382)	Ref. 8.10.5
395WYU	395	WYU	149,994	120,800	(29,194)	Ref. 8.10.5
396CA	396	CA	4,602,003	4,419,282	(182,721)	Ref. 8.10.5
396CAEE	396	CAEE	327,247	236,686	(90,561)	Ref. 8.10.5
396CAGE	396	CAGE	32,697,530	33,053,143	355,613	Ref. 8.10.5
396CAGW	396	CAGW	3,592,571	3,587,236	(5,335)	Ref. 8.10.5
396IDU	396	IDU	10,092,729	10,592,058	499,329	Ref. 8.10.5
396JBG	396	JBG	10,066,212	10,051,560	(14,653)	Ref. 8.10.5
396OR	396	OR	39,473,885	40,611,944	1,138,058	Ref. 8.10.5
396SO	396	SO	6,102,851	6,093,193	(9,658)	Ref. 8.10.5
396UT	396	UT	50,246,111	50,392,056	145,945	Ref. 8.10.5
396WA	396	WA	8,939,006	8,938,492	(514)	Ref. 8.10.5
396WYP	396	WYP	17,001,666	18,069,962	1,068,296	Ref. 8.10.5
396WYU	396	WYU	3,703,857	3,615,725	(88,132)	Ref. 8.10.5
397CA	397	CA	6,364,725	6,532,251	167,527	Ref. 8.10.5
397CAEE	397	CAEE	341,558	341,558	-	Ref. 8.10.5
397CAGE	397	CAGE	121,125,837	122,208,937	1,083,100	Ref. 8.10.5
397CAGW	397	CAGW	51,367,256	51,931,697	564,442	Ref. 8.10.5
397CN	397	CN	3,848,526	3,848,526	(0)	Ref. 8.10.5
397IDU	397	IDU	11,310,676	11,525,364	214,687	Ref. 8.10.5
397JBG	397	JBG	4,792,061	4,794,417	2,356	Ref. 8.10.5
397OR	397	OR	72,628,320	76,477,521	3,849,201	Ref. 8.10.5
397SG	397	SG	138,684	138,684	-	Ref. 8.10.5
397SO	397	SO	91,729,685	93,060,474	1,330,789	Ref. 8.10.5
397UT	397	UT	62,785,447	63,058,172	272,725	Ref. 8.10.5
397WA	397	WA	13,681,785	13,786,850	105,065	Ref. 8.10.5
397WYP	397	WYP	24,761,377	24,968,519	207,142	Ref. 8.10.5
397WYU	397	WYU	6,061,118	6,059,379	(1,739)	Ref. 8.10.5
398CA	398	CA	50,156	50,393	237	Ref. 8.10.5
398CAEE	398	CAEE	4,270	3,966	(304)	Ref. 8.10.5
398CAGE	398	CAGE	2,050,079	2,097,439	47,360	Ref. 8.10.5
398CAGW	398	CAGW	407,725	409,467	1,742	Ref. 8.10.5
398CN	398	CN	74,544	82,497	7,953	Ref. 8.10.5
398IDU	398	IDU	82,403	81,874	(529)	Ref. 8.10.5
398JBG	398	JBG	186,493	207,024	20,531	Ref. 8.10.5
398OR	398	OR	1,103,403	1,107,524	4,122	Ref. 8.10.5
398SO	398	SO	2,325,845	2,205,144	(120,701)	Ref. 8.10.5
398UT	398	UT	1,305,558	1,342,647	37,089	Ref. 8.10.5
398WA	398	WA	182,536	180,963	(1,573)	Ref. 8.10.5
398WYP	398	WYP	184,701	186,005	1,304	Ref. 8.10.5
398WYU	398	WYU	15,969	17,232	1,263	Ref. 8.10.5
399CAEE	399	CAEE	1,854,828	1,854,828	-	Ref. 8.10.5
DPCA	DP	CA	2,646,162	1,017,060	(1,629,102)	Ref. 8.10.5
DPIDU	DP	IDU	2,134,153	3,038,484	904,331	Ref. 8.10.6
DPOR	DP	OR	16,509,125	15,304,313	(1,204,813)	Ref. 8.10.6

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Indicator	Account	Factor	Jun-19 AMA	Jun-19 EOP	Adjustment	Reference
DPSNPD	DP	SNPD	-	-	-	Ref. 8.10.6
DPUT	DP	UT	22,839,793	29,976,470	7,136,677	Ref. 8.10.6
DPWA	DP	WA	6,981,708	4,546,567	(2,435,141)	Ref. 8.10.6
DPWYU	DP	WYU	6,067,394	7,537,828	1,470,434	Ref. 8.10.6
GPCAGE	GP	CAGE	6,846	-	(6,846)	Ref. 8.10.6
GPCAGW	GP	CAGW	-	-	-	Ref. 8.10.6
GPSG	GP	SG	(6,846)	-	6,846	Ref. 8.10.6
GPSO	GP	SO	26,642,708	39,436,687	12,793,979	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	(11,695,324)	(14,223,180)	(2,527,856)	Ref. 8.10.6
SPCAGW	SP	CAGW	553,173	553,173	-	Ref. 8.10.6
SPSG	SP	SG	56,959,455	69,880,199	12,920,744	Ref. 8.10.6
TPCAEE	TP	CAEE	-	-	-	Ref. 8.10.6
TPCAGE	TP	CAGE	57,423,456	59,816,711	2,393,255	Ref. 8.10.6
TPCAGW	TP	CAGW	52,604,042	57,598,003	4,993,961	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>27,890,085,517</u>	<u>28,149,544,982</u>	<u>259,459,466</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 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	21.577%	19,637	
	353	RES	6,067,277	CAGW	21.577%	1,309,148	
	397	RES	42,594	CAGW	21.577%	9,191	
	398	RES	219	CAGW	21.577%	47	
	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	21.577%	79,092	
	397	RES	41,363	JBG	21.577%	8,925	
	354	RES	7,603,314	JBG	21.577%	1,640,582	
	355	RES	283,511	JBG	21.577%	61,174	
	356	RES	5,480,989	JBG	21.577%	1,182,643	
	356	RES	15,775,462	CAGW	21.577%	3,403,902	
	354	RES	22,236,628	CAGW	21.577%	4,798,040	
	355	RES	3,932,955	CAGW	21.577%	848,621	
			<u>73,709,455</u>			<u>13,361,002</u>	8.11.1
Add Back Reserves on Assets Exchanged							
	108TP	RES	(3,227,404)	CAGE	0.000%	-	
	108TP	RES	(23,079,747)	CAGW	21.577%	(4,979,961)	
	108GP	RES	(52,481)	CAGW	21.577%	(11,324)	
	108GP	RES	(127,735)	CAGE	0.000%	-	
	108TP	RES	(7,729,650)	JBG	21.577%	(1,667,841)	
	108GP	RES	(58,609)	JBG	21.577%	(12,646)	
	108362	RES	(4,497)	ID	Situs	-	
			<u>(34,280,122)</u>			<u>(6,671,773)</u>	8.11.1
Net Adjustment to Rate Base			<u>39,429,333</u>			<u>6,689,230</u>	
Adjustment to Expense							
Add Back Depreciation Expense on Assets Exchanged							
	403TP	RES	145,846	CAGE	0.000%	-	
	403TP	RES	603,405	CAGW	21.577%	130,198	
	403GP	RES	3,217	CAGW	21.577%	694	
	403GP	RES	8,086	CAGE	0.000%	-	
	403TP	RES	167,643	JBG	21.577%	36,173	
	403GP	RES	3,440	JBG	21.577%	742	
	403362	RES	152	ID	Situs	-	
			<u>931,790</u>			<u>167,807</u>	8.11.2
Adjustment to Tax							
	Deferred Income Tax Expense	41110	RES	(51,616)	CAGW	21.577%	(11,137)
	Deferred Income Tax Expense	41110	RES	(23,926)	JBG	21.577%	(5,163)
	Deferred Income Tax Expense	41010	RES	63,866	SG	7.811%	4,989
	Accum. Def. Income Tax Balance	282	RES	(1,892,125)	CAGE	0.000%	-
	Accum. Def. Income Tax Balance	282	RES	(5,284,499)	CAGW	21.577%	(1,140,247)
	Accum. Def. Income Tax Balance	282	RES	(1,806,520)	JBG	21.577%	(389,796)
	Accum. Def. Income Tax Balance	282	RES	(2,756)	ID	Situs	-
	Accum. Def. Income Tax Balance	282	RES	2,236,120	SG	7.811%	174,666
			<u>(6,761,456)</u>			<u>(1,366,688)</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 imputed June-19 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 for 12 months ended June-19.							

Location Description	FERC Account	WCA Factor	Sum of Gross Plant Jun-19	Sum of Accum. Depr. Jun-19
Antelope Substation	352	CAGE	5,946	(3,296)
	353	CAGE	580,441	(230,286)
Antelope-Scoville 138 kV Line	355	CAGE	182	104
	356	CAGE	12,355	(1,356)
Big Grassy (Sandune) 161/69 kV Sub	353	CAGE	1,224,428	(286,808)
Bridger-Goshen Loop-Threemile Knoll 345kV	354	CAGE	176,470	(28,469)
	356	CAGE	204,311	(34,642)
Burns Reactive Station 500kV	352	CAGW	8,832	(3,926)
	353	CAGW	3,465,548	(1,254,021)
	397	CAGW	1,408	(2,115)
	398	CAGW	219	(780)
Goshen - Antelope 161 kV Line	355	CAGE	667,466	(127,849)
	356	CAGE	117,169	(47,065)
Goshen - Kinport 345 kV Line	354	CAGE	230,876	(144,821)
	356	CAGE	284,083	(151,874)
Goshen Substation and Maint Shop	352	CAGE	1,178	(586)
	353	CAGE	1,973,161	(456,885)
	362	IDU	12,030	(4,497)
	397	CAGE	8,184	(17,608)
Goshen-Anaconda 161 kV Line (Leased)	355	CAGE	437,135	(77,823)
	356	CAGE	51,223	(9,041)
Hemingway Substation(Joint Owned)	352	CAGW	81,644	(9,144)
	353	CAGW	1,892,039	(249,798)
	397	CAGW	40,695	(47,902)
Hurricane 230 & 69kV Sub	353	CAGW	75,447	(31,439)
Jefferson 161/69 kV Substation	353	CAGE	339,061	(142,708)
Jim Bridger Substation, 230 kV Non-Shared	353	JBG	366,555	(67,469)
	397	JBG	41,363	(58,609)
Jim Bridger-Populus #1 345kV ID	354	JBG	1,553,031	(819,993)
	355	JBG	1,150	(136)
	356	JBG	947,868	(555,133)
Jim Bridger-Populus #1 345kV WY	354	JBG	2,289,356	(1,388,585)
	355	JBG	145,861	(29,368)
	356	JBG	1,711,938	(1,033,826)
Jim Bridger-Populus #2 345kV ID	354	JBG	1,642,325	(876,753)
	356	JBG	1,099,549	(612,574)
Jim Bridger-Populus #2 345kV WY	354	JBG	2,118,603	(1,292,293)
	355	JBG	136,500	(15,039)
	356	JBG	1,721,634	(1,038,481)
Mid-Point-Malin 500 kV	354	CAGW	7,304,137	(3,848,419)
	356	CAGW	4,517,297	(2,391,975)
Mid-Point-Malin 500kV Ln80	354	CAGW	13,454,351	(7,200,815)
	355	CAGW	173,196	(64,682)
	356	CAGW	8,807,410	(4,700,255)
Populus Substation(Non-Shared)	353	CAGE	1,220,971	(161,072)
Populus-Borah #1 Id 345kV	354	CAGW	762,381	(454,558)
	355	CAGW	23,808	(2,820)
	356	CAGW	627,463	(378,632)
Populus-Kinport Id 345kV	354	CAGE	981,216	(532,877)
	355	CAGE	39,108	(4,633)
	356	CAGE	765,197	(405,092)
Summer Lake Switchyard (BPA) 500kV	353	CAGW	106,332	(28,255)
	397	CAGW	491	(1,684)
Threemile Knoll Substation	353	CAGE	2,287,233	(349,958)
	397	CAGE	71,937	(110,127)
Walla Walla 230kV Substation	352	CAGW	532	(316)
Walla Walla-Hells Canyon 230kV	353	CAGW	527,911	(203,057)
	355	CAGW	201,277	(99,722)
Walla Walla-Hells Cyn 230kV	356	CAGW	95,323	(57,555)
	354	CAGW	715,758	(128,330)
	355	CAGW	3,534,674	(1,102,144)
	356	CAGW	1,727,969	(869,883)
Wheelon - American Falls 138 kV Line - Idaho	352	CAGE	89	(62)
	355	CAGE	73,429	(22,533)
	356	CAGE	22,701	(7,772)
Grand Total			73,709,455	(34,280,122)

Location Description	FERC Account	WCA Factor	Gross EPIS Jun-19	Depr Exp. Jun-18 to Jun-19
Antelope Substation	352	CAGE	5,946	57
	353	CAGE	580,441	5,640
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	14,251
Bridger-Goshen Loop-Threemile Knoll 345kV	354	CAGE	176,470	2,580
	356	CAGE	204,311	3,092
Burns Reactive Station 500kV	352	CAGW	8,832	93
	353	CAGW	3,465,548	34,333
	397	CAGW	1,408	103
Goshen - Antelope 161 kV Line	398	CAGW	219	-
	355	CAGE	667,466	9,339
	356	CAGE	117,169	1,494
Goshen - Kinport 345 kV Line	354	CAGE	230,876	2,748
	356	CAGE	284,083	3,403
Goshen Substation and Maint Shop	352	CAGE	1,178	12
	353	CAGE	1,973,161	23,690
	362	IDU	12,030	152
Goshen-Anaconda 161 kV Line (Leased)	397	CAGE	8,184	1,115
	355	CAGE	437,135	6,208
	356	CAGE	51,223	776
Hemingway Substation(Joint Owned)	352	CAGW	81,644	1,000
	353	CAGW	1,892,039	25,071
	397	CAGW	40,695	3,032
Hurricane 230 & 69kV Sub	353	CAGW	75,447	691
Jefferson 161/69 kV Substation	353	CAGE	339,061	3,255
Jim Bridger Substation, 230 kV Non-Shared	353	JBG	366,555	4,488
	397	JBG	41,363	3,440
Jim Bridger-Populus #1 345kV ID	354	JBG	1,553,031	19,667
	355	JBG	1,150	17
	356	JBG	947,868	11,195
Jim Bridger-Populus #1 345kV WY	354	JBG	2,289,356	28,086
	355	JBG	145,861	2,040
	356	JBG	1,711,938	19,982
Jim Bridger-Populus #2 345kV ID	354	JBG	1,642,325	20,756
	356	JBG	1,099,549	13,339
Jim Bridger-Populus #2 345kV WY	354	JBG	2,118,603	25,972
	355	JBG	136,500	1,992
	356	JBG	1,721,634	20,111
Mid-Point-Malin 500 kV	354	CAGW	7,304,137	95,003
	356	CAGW	4,517,297	56,579
Mid-Point-Malin 500kV Ln80	354	CAGW	13,454,351	174,693
	355	CAGW	173,196	2,211
	356	CAGW	8,807,410	110,073
Populus Substation(Non-Shared)	353	CAGE	1,220,971	16,181
Populus-Borah #1 Id 345kV	354	CAGW	762,381	9,414
	355	CAGW	23,808	347
	356	CAGW	627,463	7,326
Populus-Kinport Id 345kV	354	CAGE	981,216	12,356
	355	CAGE	39,108	569
	356	CAGE	765,197	9,477
Summer Lake Switchyard (BPA) 500kV	353	CAGW	106,332	1,165
	397	CAGW	491	82
Threemile Knoll Substation	353	CAGE	2,287,233	29,258
	397	CAGE	71,937	6,972
Walla Walla 230kV Substation	352	CAGW	532	5
Walla Walla-Hells Canyon 230kV	353	CAGW	527,911	5,006
	355	CAGW	201,277	2,219
Walla Walla-Hells Cyn 230kV	356	CAGW	95,323	1,055
	354	CAGW	715,758	10,444
	355	CAGW	3,534,674	45,732
Wheelon - American Falls 138 kV Line - Idaho	356	CAGW	1,727,969	20,947
	352	CAGE	89	1
	355	CAGE	73,429	969
	356	CAGE	22,701	300
Grand Total			73,709,455	931,790

	<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:							
Wind Repowering Capital	343	PRO	416,133,279	CAGW	21.577%	89,789,880	
Wind Repowering Retirement	343	PRO	(501,424,476)	CAGW	21.577%	(108,193,326)	
Adjustment to Depreciation Expense:							
Wind Repowering Cap. Depr. Exp.	403OP	PRO	8,900,035	CAGW	21.577%	1,920,378	
Wind Repowering Retire Depr. Exp.	403OP	PRO	(10,616,139)	CAGW	21.577%	(2,290,665)	
Adjustment to Depreciation Reserve:							
Wind Repowering Cap. Depr. Reserve	108OP	PRO	(8,900,035)	CAGW	21.577%	(1,920,378)	
Wind Repower Retire Depr. Reserve	108OP	PRO	501,424,476	CAGW	21.577%	108,193,326	
Adjustment to Operations & Maintenance Expense:							
Incremental Wind Repower O&M Exp.	549	PRO	-	CAGW	21.577%	-	
Adjustment to Tax:							
Schedule M Adjust. - Wind Repower	SCHMAT	PRO	17,646,893	CAGW	21.577%	3,807,704	
Schedule M Adjust. - Wind Repower	SCHMDT	PRO	171,981,145	CAGW	21.577%	37,108,703	
Def. Inc. Tax Exp. - Wind Repower	41010	PRO	34,968,804	CAGW	21.577%	7,545,286	
Accum Def Inc Tax Bal-Wind Repower	282	PRO	(34,968,804)	CAGW	21.577%	(7,545,286)	
Schedule M Adjust. - Wind Retirement	SCHMAT	PRO	(10,616,139)	CAGW	21.577%	(2,290,665)	
Def. Inc. Tax Exp. - Wind Retirement	41010	PRO	(2,610,148)	CAGW	21.577%	(563,197)	
Accum Def Inc Tax Bal-Wind Retire	282	PRO	2,610,148	CAGW	21.577%	563,197	

Description of Adjustment

This adjustment adds the capital additions, gross plant retirements, and incremental operations and maintenance amounts for the wind repowering projects set to occur before June 2020. In accordance with accepted utility accounting practices, the retired equipment will be transferred to FERC 108, Accumulated provision for depreciation of electric utility plant.

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10.ALLOCATION FACTORS

PacifiCorp
Washington Results of Operations - June 2019
Historical Factors

PacifiCorp
Washington Results of Operations - June 2019

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	1.4170%	25.5489%	7.8111%	44.1253%	5.9255%	2.4383%	12.6999%	15.1381%	0.0340%	0.0000%	0.0000%	10.7
System Capacity	SC	1.4250%	26.0359%	7.9359%	44.2139%	5.7503%	2.3441%	12.2608%	14.6048%	0.0341%	0.0000%	0.0000%	10.7
System Energy	SE	1.3930%	24.0881%	7.4366%	43.8596%	6.4510%	2.7208%	14.0172%	16.7381%	0.0337%	0.0000%	0.0000%	10.9
Control Area Energy - West	CAEW	4.2316%	73.1768%	22.5916%	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%	65.3817%	9.6166%	4.0560%	20.8955%	24.9515%	0.0502%	0.0000%	0.0000%	10.9
System Overhead	SO	1.9366%	24.5395%	6.7018%	46.0808%	6.1060%	2.3716%	12.2380%	14.6097%	0.0257%	0.0000%	0.0000%	10.11
Gross Plant-System	GPS	1.9366%	24.5395%	6.7018%	46.0808%	6.1060%	2.3716%	12.2380%	14.6097%	0.0257%	0.0000%	0.0000%	10.11
System Net Plant	SNP	1.6705%	22.2782%	6.0894%	48.6392%	6.2591%	2.4262%	12.5928%	15.0188%	0.0272%	0.0176%	0.0000%	10.11
Division Net Plant Distributor	SNPD	3.2166%	26.4710%	6.4409%	48.3672%	4.9854%	1.8448%	8.6741%	10.5189%	0.0000%	0.0000%	0.0000%	10.11
Control Area Generation - West	CAGW	4.0221%	74.4007%	21.5772%	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%	67.9585%	9.1820%	3.6154%	19.1926%	22.8081%	0.0514%	0.0000%	0.0000%	10.10
Jim Bridger Generation	JBG	4.0221%	74.4007%	21.5772%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.12
Jim Bridger Energy	JBE	4.2316%	73.1768%	22.5916%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.12
Wheeling Revenue - Generator	WRG	0.8969%	16.5910%	4.8116%	52.8041%	7.1344%	2.8092%	14.9128%	17.7220%	0.0400%	0.0000%	0.0000%	10.12
Wheeling Revenue - Energy	WRE	0.9436%	16.3181%	5.0378%	50.8019%	7.4721%	3.1515%	16.2359%	19.3874%	0.0390%	0.0000%	0.0000%	10.12
Customer - System	CN	2.3966%	31.2171%	6.9361%	47.8254%	4.2022%	0.8248%	6.5979%	7.4227%	0.0000%	0.0000%	0.0000%	10.12
CIAC	CIAC	3.2166%	26.4710%	6.4409%	48.3672%	4.9854%	1.8448%	8.6741%	10.5189%	0.0000%	0.0000%	0.0000%	10.12
Bad Debt Expense	BADDEBT	5.5011%	34.8722%	12.5566%	34.1872%	5.4018%	0.0040%	7.4770%	7.4810%	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%	15.5000%	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	0.8969%	16.5908%	4.8118%	52.8039%	7.1344%	2.8093%	14.9129%	17.7221%	0.0400%	0.0000%	0.0000%	10.12
Trojan Plant Allocator	TROJD	4.0540%	74.2148%	21.7313%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.13
Trojan Decommissioning Allocato	TROJD	4.0596%	74.1819%	21.7585%	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	2.1631%	25.7908%	6.2303%	44.2523%	5.6404%	2.4649%	11.6985%	14.1634%	0.2450%	0.0000%	1.5148%	10.15
Tax Depreciation	TAXDEPR	2.0144%	26.2095%	6.4357%	44.7027%	5.6920%	2.3016%	11.3608%	13.6623%	0.0232%	0.0000%	1.2602%	10.15
SCHMAT Depreciation Expense	SCHMDEXP	2.0326%	24.1268%	6.7703%	45.3708%	6.1119%	2.5547%	13.0050%	15.5597%	0.0278%	0.0000%	0.0000%	10.15

PacifiCorp

Washington Results of Operations - June 2019

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-19	119.4	2,241.4	762.0	-	1,063.8	3,447.9	483.8	206.2	3.4	8,328.05
Feb-19	135.9	2,464.2	694.8	-	1,109.1	3,236.8	365.7	181.8	3.0	8,191.24
Mar-19	123.8	2,388.3	658.6	-	1,024.7	3,105.1	387.9	195.5	2.7	7,886.49
Apr-19	126.4	2,080.6	558.3	-	920.4	3,065.1	398.5	182.0	2.4	7,333.67
May-19	104.9	1,639.6	527.6	-	957.3	3,416.5	410.7	189.8	2.1	7,248.58
Jun-19	112.8	1,688.5	560.1	-	1,045.2	4,034.4	674.9	190.6	2.9	8,309.48
Jul-18	124.5	2,486.7	769.3	-	1,089.0	4,608.0	574.5	212.2	3.2	9,867.22
Aug-18	130.8	2,487.0	697.5	-	1,081.2	4,762.6	577.1	194.7	3.8	9,934.61
Sep-18	103.7	2,025.4	608.5	-	974.5	4,235.0	519.7	193.6	2.6	8,663.07
Oct-18	104.7	1,659.3	677.9	-	962.7	3,423.4	442.7	198.6	2.2	7,471.48
Nov-18	123.9	2,353.6	599.2	-	978.9	3,141.3	446.2	185.0	2.6	7,830.60
Dec-18	110.1	2,445.9	799.3	-	1,018.4	3,609.7	452.0	207.4	3.0	8,645.76
Load Curtailment	-	-	-	-	-	-	-	-	-	-
Total	1,420.8	25,960.5	7,912.9	-	12,225.3	44,085.8	5,733.7	2,337.3	34.0	99,710.25
System Capacity Factor	1.4250%	26.0359%	7.9359%	0.0000%	12.2608%	44.2139%	5.7503%	2.3441%	0.0341%	100.0000%

PacifiCorp

Washington Results of Operations - June 2019

ENERGY ALLOCATION NOTE

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
Jan-19	75,354	1,388,897	440,285	-	739,769	2,232,869	292,065	135,369	1,971	5,306,580
Feb-19	65,914	1,224,290	355,174	-	682,392	1,969,995	263,962	121,715	1,690	4,685,131
Mar-19	68,218	1,237,633	347,047	-	703,199	2,022,467	243,815	135,371	1,631	4,759,381
Apr-19	59,627	1,099,244	311,548	-	668,344	1,896,555	269,546	128,392	1,398	4,434,654
May-19	65,343	1,064,092	316,303	-	669,217	1,988,932	311,328	137,322	1,413	4,553,950
Jun-19	68,342	1,082,807	347,883	-	676,451	2,167,033	412,040	127,353	1,438	4,883,347
Jul-18	79,920	1,213,027	400,416	-	732,097	2,707,632	456,722	136,482	1,991	5,728,287
Aug-18	77,713	1,212,823	397,997	-	688,161	2,618,048	394,311	138,112	1,889	5,529,053
Sep-18	60,646	1,058,631	346,256	-	635,013	2,151,038	316,959	133,139	1,534	4,703,216
Oct-18	59,838	1,095,679	332,756	-	678,147	1,994,601	275,946	139,518	1,435	4,577,920
Nov-18	67,216	1,205,686	364,483	-	685,909	2,005,340	276,920	129,370	1,638	4,736,561
Dec-18	77,356	1,392,117	446,892	-	748,102	2,237,333	309,371	150,272	1,920	5,363,362
Load Curtailment	-	-	-	-	-	-	-	-	-	-
Total	825,486	14,274,927	4,407,041	-	8,306,800	25,991,842	3,822,985	1,612,414	19,948	59,261,442
System Energy Factor	1.3930%	24.0881%	7.4366%	0.0000%	14.0172%	43.8596%	6.4510%	2.7208%	0.0337%	100.0000%
System Generation (75% SC, 25% SE)	1.4170%	25.5489%	7.8111%	0.0000%	12.6999%	44.1253%	5.9255%	2.4383%	0.0340%	100.0000%
Control Area Factors										
Control Area Energy - West	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
CAEW	4.2316%	73.1768%	22.5916%	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%	20.8955%	65.3817%	9.6166%	4.0560%	0.0502%	100.0000%

PacifiCorp

Washington Results of Operations - June 2019

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	1,460	27,630	7,845	36,935	12,466	46,059	6,048	2,321	35	66,929
Total Coin. Peak	1,460	27,630	7,845	36,935	12,466	46,059	6,048	2,321	35	66,929
West. Contrl CP Factor	3.9523%	74.8086%	21.2391%	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%	18.6250%	68.8174%	9.0371%	3.4686%	0.0519%	100.0000%
Control Area Generation Factors										
Control Area Generation - West CAGW	4.0221%	74.4007%	21.5772%	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%	19.1926%	67.9585%	9.1820%	3.6154%	0.0514%	100.0000%

PacifiCorp
 Washington Results of Operations - June 2019
 JAM INPUT TEMPLATE
 COINCIDENT PEAKS

METERED LOADS (CP)													
		Non-FERC								FERC			
Month	Day	Time	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	NET UT	Total	
Jan-18	2	18	123	2,170	681	1,049	3,559	482	205	3	3,555	8,269	
Feb-18	7	8	145	2,632	895	1,121	3,249	379	183	3	3,246	8,604	
Mar-18	4	8	126	2,518	794	1,061	3,114	406	199	3	3,112	8,218	
Apr-18	10	8	119	1,958	550	926	3,030	401	182	2	3,028	7,167	
May-18	13	18	105	1,632	543	948	3,407	485	189	2	3,405	7,311	
Jun-18	28	18	113	1,695	557	1,047	4,341	738	191	3	4,338	8,681	
Jul-18	16	17	126	2,526	790	1,082	5,074	741	212	3	5,070	10,551	
Aug-18	9	16	133	2,491	840	1,078	4,959	567	195	4	4,955	10,263	
Sep-18	7	17	103	1,934	694	987	4,422	531	194	3	4,420	8,866	
Oct-18	1	20	97	1,656	547	953	3,359	439	198	2	3,357	7,250	
Nov-18	19	8	126	2,191	705	981	3,126	445	185	3	3,124	7,760	
Dec-18	3	18	131	2,236	650	1,011	3,578	455	207	3	3,575	8,267	
			1,448	25,639	8,248	12,243	45,218	6,071	2,339	34	45,184	101,207	

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

Non-FERC													
		Non-FERC								FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-18	2	18	-	-	-	-	(80)	-	-	-	(80)	(80)	
Feb-18	7	8	-	-	-	-	-	-	-	-	-	-	
Mar-18	4	8	-	-	-	-	-	-	-	-	-	-	
Apr-18	10	8	-	-	-	-	-	-	-	-	-	-	
May-18	13	18	-	-	-	-	(42)	-	-	-	(42)	(42)	
Jun-18	28	18	-	-	-	-	(297)	(137)	-	-	(297)	(434)	
Jul-18	16	17	-	-	-	-	(226)	(140)	-	-	(226)	(366)	
Aug-18	9	16	-	-	-	-	(210)	(56)	-	-	(210)	(266)	
Sep-18	7	17	-	-	-	-	(100)	-	-	-	(100)	(100)	
Oct-18	1	20	-	-	-	-	-	-	-	-	-	-	
Nov-18	19	8	-	-	-	-	-	-	-	-	-	-	
Dec-18	3	18	-	-	-	-	-	-	-	-	-	-	
			-	-	-	-	(955)	(333)	-	-	(955)	(1,289)	

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COINCIDENT PEAK SERVED FROM COMPANY RESOURCES

Non-FERC													
		Non-FERC								FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-18	2	18	123	2,170	681	1,049	3,479	482	205	3	3,475	8,189	
Feb-18	7	8	145	2,632	895	1,121	3,249	379	183	3	3,246	8,604	
Mar-18	4	8	126	2,518	794	1,061	3,114	406	199	3	3,112	8,218	
Apr-18	10	8	119	1,958	550	926	3,030	401	182	2	3,028	7,167	
May-18	13	18	105	1,632	543	948	3,365	485	189	2	3,363	7,269	
Jun-18	28	18	113	1,695	557	1,047	4,044	600	191	3	4,041	8,247	
Jul-18	16	17	126	2,526	790	1,082	4,847	601	212	3	4,844	10,185	
Aug-18	9	16	133	2,491	840	1,078	4,749	511	195	4	4,745	9,997	
Sep-18	7	17	103	1,934	694	987	4,322	531	194	3	4,320	8,766	
Oct-18	1	20	97	1,656	547	953	3,359	439	198	2	3,357	7,250	
Nov-18	19	8	126	2,191	705	981	3,126	445	185	3	3,124	7,760	
Dec-18	3	18	131	2,236	650	1,011	3,578	455	207	3	3,575	8,267	
			1,448	25,639	8,248	12,243	44,263	5,738	2,339	34	44,229	99,918	

+ plus

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

Non-FERC													
		Non-FERC								FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-18	2	18	-	-	-	-	-	-	-	-	-	-	
Feb-18	7	8	-	-	-	-	-	-	-	-	-	-	
Mar-18	4	8	-	-	-	-	-	-	-	-	-	-	
Apr-18	10	8	-	-	-	-	-	-	-	-	-	-	
May-18	13	18	-	-	-	-	-	-	-	-	-	-	
Jun-18	28	18	-	-	-	-	-	-	-	-	-	-	
Jul-18	16	17	-	-	-	-	-	-	-	-	-	-	
Aug-18	9	16	-	-	-	-	-	72	-	-	-	72	
Sep-18	7	17	-	-	-	-	-	-	-	-	-	-	
Oct-18	1	20	-	-	-	-	-	-	-	-	-	-	
Nov-18	19	8	-	-	-	-	-	-	-	-	-	-	
Dec-18	3	18	-	-	-	-	-	-	-	-	-	-	
			-	-	-	-	-	72	-	-	-	72	

PacifiCorp
 Washington Results of Operations - June 2019
 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	2,170	681	1,049	3,479	482	205	3	3,475	8,189	
Feb-18	7	8	145	2,632	895	1,121	3,249	379	183	3	3,246	8,604	
Mar-18	4	8	126	2,518	794	1,061	3,114	406	199	3	3,112	8,218	
Apr-18	10	8	119	1,958	550	926	3,030	401	182	2	3,028	7,167	
May-18	13	18	105	1,632	543	948	3,365	485	189	2	3,363	7,269	
Jun-18	28	18	113	1,695	557	1,047	4,044	600	191	3	4,041	8,247	
Jul-18	16	17	126	2,526	790	1,082	4,847	601	212	3	4,844	10,185	
Aug-18	9	16	133	2,491	840	1,078	4,749	583	195	4	4,745	10,069	
Sep-18	7	17	103	1,934	694	987	4,322	531	194	3	4,320	8,766	
Oct-18	1	20	97	1,656	547	953	3,359	439	198	2	3,357	7,250	
Nov-18	19	8	126	2,191	705	981	3,126	445	185	3	3,124	7,760	
Dec-18	3	18	131	2,236	650	1,011	3,578	455	207	3	3,575	8,267	
			1,448	25,639	8,248	12,243	44,263	5,810	2,339	34	44,229.20	99,990	

+ 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	(4)	71	81	15	(27)	1	2	-	(27)	139	
Feb-18	7	8	(9)	(168)	(200)	(12)	(9)	(13)	(1)	-	(9)	(413)	
Mar-18	4	8	(2)	(129)	(136)	(36)	(6)	(18)	(4)	-	(6)	(331)	
Apr-18	10	8	8	123	8	(6)	37	(3)	(0)	-	37	166	
May-18	13	18	(0)	7	(16)	9	54	(75)	0	-	54	(20)	
Jun-18	28	18	(0)	(6)	3	(2)	(7)	75	(0)	-	(7)	62	
Jul-18	16	17	(1)	(39)	(21)	6	(236)	(27)	0	-	(236)	(318)	
Aug-18	9	16	(2)	(4)	(142)	4	17	(6)	0	-	17	(134)	
Sep-18	7	17	0	92	(86)	(13)	(85)	(11)	(0)	-	(85)	(103)	
Oct-18	1	20	7	3	131	10	67	3	1	-	67	222	
Nov-18	19	8	(2)	163	(106)	(3)	18	1	(0)	-	18	70	
Dec-18	3	18	(21)	210	(150)	8	35	(3)	1	-	35	379	
			(27)	321	(335)	(18)	(143)	(76)	(2)	-	(143)	(280)	

= 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	119	2,241	762	1,064	3,451	484	206	3	3,448	8,328	
Feb-18	7	8	136	2,464	695	1,109	3,240	366	182	3	3,237	8,191	
Mar-18	4	8	124	2,388	659	1,025	3,108	388	195	3	3,105	7,886	
Apr-18	10	8	126	2,081	558	920	3,068	398	182	2	3,065	7,334	
May-18	13	18	105	1,640	528	957	3,419	411	190	2	3,417	7,249	
Jun-18	28	18	113	1,689	560	1,045	4,037	675	191	3	4,034	8,309	
Jul-18	16	17	124	2,487	769	1,089	4,611	574	212	3	4,608	9,867	
Aug-18	9	16	131	2,487	697	1,081	4,766	577	195	4	4,763	9,935	
Sep-18	7	17	104	2,025	609	975	4,238	520	194	3	4,235	8,663	
Oct-18	1	20	105	1,659	678	963	3,426	443	199	2	3,423	7,471	
Nov-18	19	8	124	2,354	599	979	3,144	446	185	3	3,141	7,831	
Dec-18	3	18	110	2,446	799	1,018	3,613	452	207	3	3,610	8,646	
			1,421	25,960	7,913	12,225	44,120	5,734	2,337	34	44,086	99,710	

SC Factor	1.4250%	26.0359%	7.9359%	12.2608%	5.7503%	2.3441%	0.0341%	44.2139%	100.0000%
SG Factor	1.4170%	25.5489%	7.8111%	12.6999%	5.9255%	2.4383%	0.0340%	44.1253%	100.0000%

PacifiCorp
Washington Results of Operations - June 2019
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	72,439	1,343,149	428,440	738,100	2,235,317	291,330	135,211	1,971	2,233,345	5,243,984
2018	2	72,424	1,317,556	425,635	694,849	1,976,745	257,181	122,913	1,690	1,975,055	4,867,304
2018	3	69,250	1,270,849	393,385	714,975	2,031,124	247,493	136,524	1,631	2,029,492	4,863,598
2018	4	56,867	1,058,807	303,385	667,016	1,885,421	267,400	128,201	1,398	1,884,023	4,367,099
2018	5	64,850	1,049,025	320,262	673,168	1,951,676	302,457	137,936	1,413	1,950,263	4,499,373
2018	6	68,523	1,099,297	352,262	669,512	2,121,615	399,479	127,169	1,438	2,120,177	4,837,858
2018	7	80,310	1,280,714	412,454	729,433	2,803,812	482,257	136,413	1,991	2,801,821	5,925,393
2018	8	77,748	1,231,544	397,084	683,165	2,611,518	384,646	137,963	1,889	2,609,630	5,523,669
2018	9	60,194	1,034,682	338,819	637,755	2,216,333	315,263	133,283	1,534	2,214,799	4,736,328
2018	10	59,119	1,081,870	332,398	682,210	1,989,628	276,370	139,945	1,435	1,988,194	4,561,540
2018	11	66,082	1,190,889	372,582	688,812	2,017,263	278,286	129,681	1,638	2,015,626	4,743,597
2018	12	76,181	1,347,351	415,724	745,071	2,234,295	309,588	149,958	1,920	2,232,375	5,278,168
		823,988	14,305,734	4,492,431	8,324,064	26,074,748	3,811,750	1,615,198	19,948	26,054,800	59,447,912

- (less)

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

		Non-FERC						FERC			
		CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
2018	1	-	-	-	-	(8,140)	-	-	-	(8,140)	(8,140)
2018	2	-	-	-	-	-	-	-	-	-	-
2018	3	-	-	-	-	-	-	-	-	-	-
2018	4	-	-	-	-	-	-	-	-	-	-
2018	5	-	-	-	-	-	-	-	-	-	-
2018	6	-	-	-	-	(2,546)	-	-	-	(2,546)	(2,546)
2018	7	-	-	-	-	(6,845)	-	-	-	(6,845)	(6,845)
2018	8	-	-	-	-	(4,282)	-	-	-	(4,282)	(4,282)
2018	9	-	-	-	-	(3,997)	-	-	-	(3,997)	(3,997)
2018	10	-	-	-	-	-	-	-	-	-	-
2018	11	-	-	-	-	-	-	-	-	-	-
2018	12	-	-	-	-	(6,478)	-	-	-	(6,478)	(6,478)
		-	-	-	-	(32,288)	-	-	-	(32,288)	(32,288)

= 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	72,439	1,343,149	428,440	738,100	2,227,176	291,330	135,211	1,971	2,225,205	5,235,844
2018	2	72,424	1,317,556	425,635	694,849	1,976,745	257,181	122,913	1,690	1,975,055	4,867,304
2018	3	69,250	1,270,849	393,385	714,975	2,031,124	247,493	136,524	1,631	2,029,492	4,863,598
2018	4	56,867	1,058,807	303,385	667,016	1,885,421	267,400	128,201	1,398	1,884,023	4,367,099
2018	5	64,850	1,049,025	320,262	673,168	1,951,676	302,457	137,936	1,413	1,950,263	4,499,373
2018	6	68,523	1,099,297	352,262	669,512	2,119,069	399,479	127,169	1,438	2,117,631	4,835,312
2018	7	80,310	1,280,714	412,454	729,433	2,796,967	482,257	136,413	1,991	2,794,976	5,918,549
2018	8	77,748	1,231,544	397,084	683,165	2,607,236	384,646	137,963	1,889	2,605,347	5,519,387
2018	9	60,194	1,034,682	338,819	637,755	2,212,336	315,263	133,283	1,534	2,210,801	4,732,331
2018	10	59,119	1,081,870	332,398	682,210	1,989,628	276,370	139,945	1,435	1,988,194	4,561,540
2018	11	66,082	1,190,889	372,582	688,812	2,017,263	278,286	129,681	1,638	2,015,626	4,743,597
2018	12	76,181	1,347,351	415,724	745,071	2,227,817	309,588	149,958	1,920	2,225,897	5,271,691
		823,988	14,305,734	4,492,431	8,324,064	26,042,459	3,811,750	1,615,198	19,948	26,022,511	59,415,624

+ plus

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

		Non-FERC						FERC			
		CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2018	1	-	-	-	-	85	85	-	-	85	171
2018	2	-	-	-	-	100	8,437	-	-	100	8,537
2018	3	-	-	-	-	49	29	-	-	49	78
2018	4	-	-	-	-	211	119	-	-	211	330
2018	5	-	-	-	-	108	105	-	-	108	213
2018	6	-	-	-	-	193	161	-	-	193	355
2018	7	-	-	-	-	31	5,335	-	-	31	5,366
2018	8	-	-	-	-	92	3,550	-	-	92	3,641
2018	9	-	-	-	-	207	68	-	-	207	275
2018	10	-	-	-	-	10	-	-	-	10	10
2018	11	-	-	-	-	282	315	-	-	282	597
2018	12	-	-	-	-	45	429	-	-	45	474
		-	-	-	-	1,414	18,634	-	-	1,414	20,048

PacifiCorp
Washington Results of Operations - June 2019
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	72,439	1,343,149	428,440	738,100	2,227,262	291,415	135,211	1,971	2,225,290	5,236,014
2018	2	72,424	1,317,556	425,635	694,849	1,976,845	265,618	122,913	1,690	1,975,156	4,875,841
2018	3	69,250	1,270,849	393,385	714,975	2,031,173	247,522	136,524	1,631	2,029,542	4,863,676
2018	4	56,867	1,058,807	303,385	667,016	1,885,633	267,519	128,201	1,398	1,884,235	4,367,430
2018	5	64,850	1,049,025	320,262	673,168	1,951,784	302,562	137,936	1,413	1,950,371	4,499,586
2018	6	68,523	1,099,297	352,262	669,512	2,119,263	399,640	127,169	1,438	2,117,824	4,835,667
2018	7	80,310	1,280,714	412,454	729,433	2,796,998	487,593	136,413	1,991	2,795,007	5,923,915
2018	8	77,748	1,231,544	397,084	683,165	2,607,328	388,196	137,963	1,889	2,605,439	5,523,028
2018	9	60,194	1,034,682	338,819	637,755	2,212,542	315,331	133,283	1,534	2,211,008	4,732,606
2018	10	59,119	1,081,870	332,398	682,210	1,989,638	276,370	139,945	1,435	1,988,204	4,561,550
2018	11	66,082	1,190,889	372,582	688,812	2,017,546	278,601	129,681	1,638	2,015,908	4,744,194
2018	12	76,181	1,347,351	415,724	745,071	2,227,863	310,016	149,958	1,920	2,225,942	5,272,164
		823,988	14,305,734	4,492,431	8,324,064	26,043,873	3,830,383	1,615,198	19,948	26,023,925	59,435,672

+ 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	2,916	45,748	11,846	1,669	7,579	649	159		7,579	70,566
2018	2	(6,510)	(93,266)	(70,462)	(12,457)	(5,161)	(1,656)	(1,198)		(5,161)	(190,710)
2018	3	(1,032)	(33,215)	(46,338)	(11,776)	(7,075)	(3,707)	(1,153)		(7,075)	(104,296)
2018	4	2,760	40,436	8,163	1,328	12,320	2,027	191		12,320	67,225
2018	5	493	15,068	(3,959)	(3,951)	38,561	8,765	(613)		38,561	54,364
2018	6	(182)	(16,490)	(4,380)	6,939	49,209	12,400	184		49,209	47,680
2018	7	(390)	(67,688)	(12,038)	2,664	(87,375)	(30,870)	68		(87,375)	(195,628)
2018	8	(35)	(18,721)	913	4,996	12,609	6,115	148		12,609	6,025
2018	9	452	23,949	7,437	(2,742)	(59,971)	1,628	(144)		(59,971)	(29,391)
2018	10	719	13,809	358	(4,062)	6,398	(424)	(427)		6,398	16,371
2018	11	1,134	14,796	(8,099)	(2,903)	(10,568)	(1,681)	(312)		(10,568)	(7,633)
2018	12	1,174	44,767	31,168	3,031	11,390	(646)	313		11,390	91,198
		1,498	(30,807)	(85,390)	(17,264)	(32,084)	(7,399)	(2,784)	-	(32,084)	(174,229)

= 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	75,354	1,388,897	440,285	739,769	2,234,841	292,065	135,369	1,971	2,232,869	5,306,580
2018	2	65,914	1,224,290	355,174	682,392	1,971,684	263,962	121,715	1,690	1,969,995	4,685,131
2018	3	68,218	1,237,633	347,047	703,199	2,024,098	243,815	135,371	1,631	2,022,467	4,759,381
2018	4	59,627	1,099,244	311,548	668,344	1,897,953	269,546	128,392	1,398	1,896,555	4,434,654
2018	5	65,343	1,064,092	316,303	669,217	1,990,344	311,328	137,322	1,413	1,988,932	4,553,950
2018	6	68,342	1,082,807	347,883	676,451	2,168,471	412,040	127,353	1,438	2,167,033	4,883,347
2018	7	79,920	1,213,027	400,416	732,097	2,709,623	456,722	136,482	1,991	2,707,632	5,728,287
2018	8	77,713	1,212,823	397,997	688,161	2,619,937	394,311	138,112	1,889	2,618,048	5,529,053
2018	9	60,646	1,058,631	346,256	635,013	2,152,572	316,959	133,139	1,534	2,151,038	4,703,216
2018	10	59,838	1,095,679	332,756	678,147	1,996,036	275,946	139,518	1,435	1,994,601	4,577,920
2018	11	67,216	1,205,686	364,483	685,909	2,006,977	276,920	129,370	1,638	2,005,340	4,736,561
2018	12	77,356	1,392,117	446,892	748,102	2,239,253	309,371	150,272	1,920	2,237,333	5,363,362
		825,486	14,274,927	4,407,041	8,306,800	26,011,790	3,822,985	1,612,414	19,948	25,991,842	59,261,442

SE Factor	1.3930%	24.0881%	7.4366%	14.0172%		6.4510%	2.7208%	0.0337%	43.8596%	100.0000%
CAEW Factor	4.2316%	73.1768%	22.5916%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAEE Factor	0.0000%	0.0000%	0.0000%	20.8955%		0.6166%	4.0560%	0.0502%	65.3817%	100.0000%

PacifiCorp
 Washington Results of Operations - June 2019
 JAM INPUT TEMPLATE
 WEST CONTROL AREA COINCIDENT PEAKS

			= equals										
			LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment										
			Non-FERC							FERC		NET UT	Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-18	2	9	136	2,392	694	1,049	3,559	482	205	3	3,555	8,516	
Feb-18	7	8	145	2,632	895	1,147	3,412	464	179	3	3,409	8,873	
Mar-18	4	8	126	2,518	794	1,029	3,169	385	193	3	3,166	8,214	
Apr-18	15	8	108	2,001	553	1,009	3,052	377	186	3	3,049	7,287	
May-18	1	8	108	1,810	514	948	3,407	485	189	2	3,405	7,462	
Jun-18	12	17	120	2,385	717	1,047	4,341	738	191	3	4,338	9,538	
Jul-18	16	18	131	2,536	786	1,099	5,113	684	189	4	5,110	10,540	
Aug-18	9	17	134	2,526	849	1,054	5,058	621	187	3	5,055	10,430	
Sep-18	5	17	110	2,049	639	987	4,422	531	194	3	4,420	8,932	
Oct-18	30	8	113	1,886	561	947	3,445	437	195	2	3,443	7,584	
Nov-18	19	8	126	2,191	705	1,052	3,391	454	202	3	3,388	8,122	
Dec-18	7	8	138	2,476	699	1,106	3,567	454	213	3	3,564	8,653	
			1,495	27,402	8,405	12,475	45,937	6,113	2,322	35	45,902.19	104,149	
			+ plus										
			Adjustment for Coincident System Peaks Temperature Adjustment										
			Non-FERC							FERC		NET UT	Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-18	2	9	(4)	79	82	15	(27)	1	2	-	(27)	148	
Feb-18	7	8	(9)	(168)	(200)	(12)	(10)	(16)	(1)	-	(10)	(416)	
Mar-18	4	8	(2)	(129)	(136)	(12)	22	(12)	(1)	-	22	(270)	
Apr-18	15	8	6	75	33	(6)	37	(3)	(0)	-	37	142	
May-18	1	8	2	85	29	9	54	(75)	0	-	54	104	
Jun-18	12	17	(1)	(178)	(27)	(2)	(7)	75	(0)	-	(7)	(141)	
Jul-18	16	18	(2)	(39)	(21)	0	(31)	(26)	0	-	(31)	(118)	
Aug-18	9	17	(2)	(4)	(144)	3	23	4	0	-	23	(121)	
Sep-18	5	17	1	59	(32)	(13)	(85)	(11)	(0)	-	(85)	(81)	
Oct-18	30	8	(9)	110	(73)	10	68	3	1	-	68	111	
Nov-18	19	8	(2)	163	(106)	(4)	71	(3)	(0)	-	71	118	
Dec-18	7	8	(13)	177	33	2	41	(2)	0	-	41	238	
			(36)	229	(561)	(9)	157	(65)	(1)	-	157	(286)	
			= equals										
			NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)										
			Non-FERC							FERC		NET UT	Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-18	2	9	132	2,471	776	1,064	3,532	484	206	3	3,528	8,664	
Feb-18	7	8	136	2,464	695	1,135	3,402	447	178	3	3,399	8,457	
Mar-18	4	8	124	2,388	659	1,017	3,191	373	192	3	3,188	7,944	
Apr-18	15	8	114	2,076	586	1,003	3,089	375	186	3	3,087	7,429	
May-18	1	8	110	1,894	543	957	3,461	411	190	2	3,459	7,566	
Jun-18	12	17	120	2,206	689	1,045	4,334	812	191	3	4,331	9,397	
Jul-18	16	18	130	2,497	765	1,100	5,083	658	189	4	5,079	10,422	
Aug-18	9	17	132	2,522	705	1,056	5,081	625	187	3	5,078	10,309	
Sep-18	5	17	110	2,109	607	975	4,337	520	194	3	4,335	8,851	
Oct-18	30	8	104	1,996	488	957	3,514	440	195	2	3,512	7,694	
Nov-18	19	8	124	2,354	599	1,048	3,462	451	201	3	3,459	8,240	
Dec-18	7	8	125	2,653	732	1,108	3,607	452	213	3	3,604	8,891	
			1,460	27,630	7,845	12,466	46,094	6,048	2,321	35	46,059	103,864	
CACW			3.9523%	74.8086%	21.2391%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	
CACE			0.0000%	0.0000%	0.0000%	18.6250%		9.0371%	3.4686%	0.0519%	68.8174%	100.0000%	
CAGW			4.0221%	74.4007%	21.5772%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	
CAGE			0.0000%	0.0000%	0.0000%	19.1926%		9.1820%	3.6154%	0.0514%	67.9585%	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)	27,198,235,576	526,717,317	6,674,299,593	1,822,761,042	3,328,526,028	12,533,160,255	1,660,725,004	645,043,909	7,002,427		
SO											
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	1.9366%	24.5395%	6.7018%	12.2380%	46.0808%	6.1060%	2.3716%	0.0257%		
GROSS PLANT:											
PRODUCTION PLANT	12,415,761,413	153,617,180	2,841,275,486	824,215,030	1,650,027,894	5,842,043,984	789,307,579	310,852,247	4,422,012		0
Washington Expedited Rate Filing - June 2015	6,292,976,234	63,825,459	1,180,666,448	342,386,772	903,213,965	3,198,204,703	432,116,779	170,141,523	2,420,585		0
DISTRIBUTION PLANT	7,009,019,968	270,768,813	2,119,332,593	516,668,117	620,267,256	2,993,317,268	354,321,326	134,344,594	0		0
GENERAL PLANT	1,265,545,780	29,416,321	356,748,859	89,991,557	156,544,264	517,796,804	82,929,489	31,931,627	186,858		0
INTANGIBLE PLANT	906,782,121	22,487,815	346,052,432	95,865,703	83,141,396	300,607,375	44,294,207	14,182,099	151,095		0
TOTAL GROSS PLANT	27,890,085,517	540,115,589	6,844,075,819	1,869,127,180	3,413,194,775	12,851,970,134	1,702,969,380	661,452,091	7,180,550		0
GPS											
GROSS PLANT-SYSTEM FACTOR	100.0000%	1.9366%	24.5395%	6.7018%	12.2380%	46.0808%	6.1060%	2.3716%	0.0257%	0.0000%	
ACCUMULATED DEPRECIATION AND AMORTIZATION											
PRODUCTION PLANT	(4,748,470,932)	(61,877,380)	(1,144,594,458)	(331,947,763)	(617,792,119)	(2,182,274,696)	(294,822,616)	(116,576,934)	(1,658,502)	3,073,536	
TRANSMISSION PLANT	(1,743,218,394)	(23,017,281)	(425,825,195)	(123,460,755)	(224,713,943)	(795,753,461)	(107,518,675)	(42,326,857)	(602,227)	0	
DISTRIBUTION PLANT	(2,853,018,162)	(137,085,583)	(1,019,198,018)	(248,983,196)	(259,771,465)	(983,176,350)	(147,128,191)	(57,675,359)	0	0	
GENERAL PLANT	(492,012,259)	(11,827,913)	(144,737,017)	(41,711,255)	(57,565,442)	(193,254,392)	(31,523,040)	(11,322,892)	(70,309)	0	
INTANGIBLE PLANT	(582,827,019)	(14,455,689)	(217,595,597)	(59,171,281)	(53,361,806)	(199,988,876)	(28,473,201)	(9,681,432)	(99,138)	0	
	(10,419,546,766)	(248,263,845)	(2,951,950,285)	(805,274,249)	(1,213,204,775)	(4,354,447,774)	(609,465,724)	(237,583,475)	(2,430,176)	3,073,536	
NET PLANT	17,470,538,750	291,851,744	3,892,125,533	1,063,852,931	2,199,990,000	8,497,522,360	1,093,503,657	423,868,616	4,750,374	3,073,536	
SNP											
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	1.6705%	22.2782%	6.0894%	12.5926%	48.6392%	6.2591%	2.4262%	0.0272%	0.0176%	
DISTRIBUTION:											
DISTRIBUTION PLANT - PACIFIC											
S	3,527,036,780	270,768,813	2,119,332,593	516,668,117	620,267,256	0	0	0	0		
LESS ACCUMULATED DEPRECIATION											
S	(1,665,038,262)	(137,085,583)	(1,019,198,018)	(248,983,196)	(259,771,465)	0	0	0	0		
	1,861,998,517	133,683,230	1,100,134,574	267,684,921	360,495,791	0	0	0	0		
DNPDP											
DIVISION NET PLANT DISTRIBUTION PACIFIC	100.0000%	7.1796%	59.0835%	14.3762%	19.3607%	0.0000%	0.0000%	0.0000%	0.0000%		
DISTRIBUTION PLANT - UTAH											
S	3,481,983,188	0	0	0	0	2,993,317,268	354,321,326	134,344,594	0		
LESS ACCUMULATED DEPRECIATION											
S	(1,187,979,900)	0	0	0	0	(983,176,350)	(147,128,191)	(57,675,359)	0		
	2,294,003,288	0	0	0	0	2,010,140,918	207,193,135	76,669,235	0		
DNPDU											
DIVISION NET PLANT DISTRIBUTION UTAH	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	87.6259%	9.0319%	3.3422%	0.0000%		
TOTAL NET DISTRIBUTION PLANT	4,156,001,806	133,683,230	1,100,134,574	267,684,921	360,495,791	2,010,140,918	207,193,135	76,669,235	0		
DNPD & SNPD											
SYSTEM NET PLANT DISTRIBUTION	100.0000%	3.2166%	26.4710%	6.4409%	8.6741%	48.3672%	4.9854%	1.8448%	0.0000%		

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Jim Bridger Plant Allocation:											
West Control Area		100.00%									
East Control Area		0.00%									
JBG		4.0221%	74.4007%	21.5772%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
JBE		4.2316%	73.1768%	22.5916%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
TRANSMISSION :											
TRANSMISSION PLANT											
JBG	80,696,448	3,245,724	60,038,696	17,412,028	0	0	0	0	0		
DGU	0	0	0	0	0	0	0	0	0		
CAGW	1,508,117,981	60,658,607	1,122,049,851	325,409,524	0	0	0	0	0		
CAGE	4,709,727,983	0	0	0	903,920,863	3,200,660,797	432,446,603	170,277,241	2,422,479		
SG	(5,566,178)	(78,871)	(1,422,099)	(434,780)	(706,898)	(2,456,094)	(329,824)	(135,718)	(1,894)		
	6,292,976,234	63,825,459	1,180,666,448	342,386,772	903,213,965	3,198,204,703	432,116,779	170,141,523	2,420,585		
LESS ACCUMULATED DEPRECIATION											
DGP	0	0	0	0	0	0	0	0	0		
JBG	(42,748,325)	(1,719,397)	(31,805,039)	(9,223,888)	0	0	0	0	0		
CAGW	(532,522,773)	(21,418,808)	(396,200,500)	(114,903,465)	0	0	0	0	0		
CAGE	(1,176,481,288)	0	0	0	(225,797,750)	(799,519,113)	(108,024,357)	(42,534,938)	(605,131)		
SG	8,533,992	120,924	2,180,344	666,599	1,083,807	3,765,652	505,682	208,081	2,903		
	(1,743,218,394)	(23,017,281)	(425,825,195)	(123,460,755)	(224,713,943)	(795,753,461)	(107,518,675)	(42,326,857)	(602,227)		
TOTAL NET TRANSMISSION PLANT	4,549,757,840	40,808,178	754,841,253	218,926,017	678,500,022	2,402,451,242	324,598,104	127,814,666	1,818,358		
SNPT											
SYSTEM NET PLANT TRANSMISSION	100.0000%	0.8969%	16.5908%	4.8118%	14.9129%	52.8039%	7.1344%	2.8093%	0.0400%		
WRG	100.0000%	0.8969%	16.5910%	4.8116%	14.9128%	52.8041%	7.1344%	2.8092%	0.0400%		
WRE	100.0000%	0.9436%	16.3181%	5.0378%	16.2359%	50.8019%	7.4721%	3.1515%	0.0390%		
Total Electric Billings	1,984,793	47,567	619,594	137,667	130,954	949,235	83,405	16,371	0		
CN											
Customer System factor - CN		2.3966%	31.2171%	6.9361%	6.5979%	47.8254%	4.2022%	0.8248%	0.0000%		

CIAC	Customer Adv.	
	Received	Factor %
Contributions in Aid of Construction		
Oregon	26.5	26.4710%
Washington - Other	6.4	6.4409%
Washington - SWIFT	-	0.0000%
Idaho - PPL	-	0.0000%
Idaho - UPL	5.0	4.9854%
Montana	-	0.0000%
Wyoming PPL	8.7	8.6741%
Wyoming UPL	1.8	1.8448%
California	3.2	3.2166%
Utah	48.4	48.3672%
Total	100	100.0000%

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Account 904 Balance			13,337,395	733,709	4,651,050	1,674,726	997,234	4,559,689	720,456	531	0		
BADDEBT			100.0000%	5.5011%	34.8722%	12.5566%	7.4770%	34.1872%	5.4018%	0.0040%	0.0000%		
Account 182.22													
Pre-merger	(101)	CAGW	17,094,202	687,553	12,718,200	3,688,449	0	0	0	0	0		
	(108)	CAGW	(8,434,030)	(339,228)	(6,274,975)	(1,819,827)	0	0	0	0	0		
Post-merger	(101)	CAGW	3,485,613	140,196	2,593,319	752,097	0	0	0	0	0		
	(108)	CAGW	(240,609)	(9,678)	(179,015)	(51,917)	0	0	0	0	0		
	(107)	CAGW	1,778,549	71,536	1,323,252	383,761	0	0	0	0	0		
	(120)	CAEW	1,975,759	83,607	1,445,797	446,355	0	0	0	0	0		
	(228)	CAGW	7,220,849	290,433	5,372,360	1,558,057	0	0	0	0	0		
	(228)	CAGW	1,472,376	59,221	1,095,458	317,697	0	0	0	0	0		
	(228)	SNNP	3,531,000	142,022	2,627,088	761,891	0	0	0	0	0		
	(228)	CAEW	1,743,025	73,759	1,275,490	393,777	0	0	0	0	0		
Total Acct 182.22			29,626,734	1,199,420	21,996,974	6,430,340	0	0	0	0	0		
Revised Study	(228)	SNNP	112,680	4,532	83,835	24,313	0	0	0	0	0		
	(228)	CAEW	941,950	39,860	689,289	212,801	0	0	0	0	0		
December 1993 Adj.			1,054,630	44,392	773,123	237,115	0	0	0	0	0		
Adjusted Acct 182.22			30,681,364	1,243,812	22,770,098	6,667,455	0	0	0	0	0		
TROJP			100.0000%	4.0540%	74.2148%	21.7313%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Trojan Plant Allocator													
Account 228.42													
Plant - Premerger		CAGW	7,220,849	290,433	5,372,360	1,558,057	0	0	0	0	0		
- Postmerger		CAGW	1,472,376	59,221	1,095,458	317,697	0	0	0	0	0		
Storage Facility		CAEW	1,743,025	73,759	1,275,490	393,777	0	0	0	0	0		
Transition Costs		SNNP	3,531,000	142,022	2,627,088	761,891	0	0	0	0	0		
Total Acct 228.42			13,967,250	565,434	10,370,395	3,031,421	0	0	0	0	0		
Transition Costs		SNNP	112,680	4,532	83,835	24,313	0	0	0	0	0		
Storage Facility		CAEW	941,950	39,860	689,289	212,801	0	0	0	0	0		
December 1993 Adj.			1,054,630	44,392	773,123	237,115	0	0	0	0	0		
Adjusted Acct 228.42			15,021,880	609,826	11,143,518	3,268,536	0	0	0	0	0		
TROJD			100.0000%	4.0596%	74.1819%	21.7585%	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

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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	27,220,098	1,237,879	15,791,293	4,955,396	5,994,068	(608,618)	(42,688)	(105,810)	(1,421)	0	0
Transmission	S	15,178,603	583,995	8,294,394	2,273,101	3,370,816	658,184	(1,318)	(561)	(7)	0	0
Distribution	S	9,472,460	1,770,825	4,949,296	2,815,589	1,350,503	(1,370,701)	10,524	(53,576)	0	0	0
General	S	(728,332)	(3,953)	(313,346)	(15,216)	(121,712)	(249,779)	(11,348)	(12,763)	(216)	0	0
Mining	S	5,012	79	1,263	387	701	2,105	307	158	12	0	0
Malin	S	(1,605,534)	0	0	0	0	0	0	0	0	0	(1,605,534)
Non Utility	NUTIL	111,813	0	0	0	0	0	0	0	0	0	111,813
Total PPL		49,654,120	3,588,824	28,722,899	10,029,258	10,594,376	(1,568,809)	(44,523)	(172,552)	(1,632)	0	(1,493,721)
Pre-Merger - UPL												
Prod / Hydro	S	47,828,603	4,749	(956,999)	25,917	(455,748)	39,513,591	7,006,087	2,352,190	338,816	0	0
Transmission	S	35,428,532	4,954	36,758	27,381	17,528	29,940,909	3,931,637	1,292,679	176,685	0	0
Distribution	S	26,651,814	170,497	1,242,478	344,063	413,157	20,323,050	3,026,157	1,132,411	0	0	0
General	S	(1,028,839)	(13,421)	(287,144)	(49,426)	(121,133)	(374,271)	(129,003)	(52,952)	(1,489)	0	0
Mining	S	12,879	203	3,244	995	1,801	5,408	790	406	31	0	0
Total UPL		108,892,989	166,982	38,339	348,931	(144,394)	89,408,687	13,835,668	4,724,734	514,043	0	0

PacifiCorp
Washington Results of Operations - June 2019

		<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	419,767,579	7,494,854	119,464,461	33,794,687	53,244,506	171,602,316	23,019,371	9,712,091	1,435,293	0	0
Cholla Unit 4	S	38,176,673	536,422	9,156,181	0	4,724,743	15,772,938	1,866,583	1,254,712	97,762	0	4,767,332
Gadsby Unit 4, 5 & 6	S	6,256,581	98,527	1,600,332	0	779,753	2,715,823	357,067	165,415	19,982	0	519,682
Hydro-PPL	S	35,385,874	684,889	10,509,761	2,961,926	4,476,905	14,036,636	1,853,431	748,969	113,357	0	0
Hydro-UPL	S	10,830,685	219,890	3,234,807	943,251	1,331,995	4,280,872	561,141	226,826	31,904	0	0
Transmission	S	273,721,105	5,041,390	79,884,159	22,246,060	34,374,961	110,681,265	14,707,739	5,924,026	861,505	0	0
Distribution	S	997,655,109	35,545,641	283,151,916	64,342,344	80,764,996	468,105,887	49,082,430	16,654,853	0	0	7,042
General/ Intangibles	S	41,663,080	1,001,412	13,451,436	3,103,787	5,166,685	15,633,597	2,335,839	880,722	89,600	0	2
Mining	S	3,030	46	760	233	413	1,291	193	92	2	0	0
WCA - CAEE 2007+	S	(3,610)	(49)	(827)	0	(451)	(1,411)	(212)	(99)	(1)	0	(560)
WCA - CAGE 2007+	S	1,820,648,666	29,264,757	478,162,936	0	232,943,574	769,225,833	102,013,904	50,121,763	5,820,027	0	153,095,871
WCA - CAGW 2007+	S	435,660,180	7,141,302	117,738,890	95,456,769	56,405,670	186,446,556	24,907,059	11,834,822	1,385,659	0	(65,656,546)
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	188,203,552	4,154,294	52,257,034	12,882,793	22,195,850	79,349,925	10,554,460	4,655,321	306,172	0	1,847,704
WCA - JBG 2007+	S	158,314,761	2,527,709	42,066,042	34,628,185	20,272,609	68,308,734	9,105,388	4,335,286	367,475	0	(23,296,667)
OREGON EXTRA BOOK DEPR	S	(77,310,602)	0	(77,310,602)	0	0	0	0	0	0	0	0
Non Utility	NUTIL	(1,534,186)	0	0	0	0	0	0	0	0	0	(1,534,186)
Total Post Merger		4,347,438,478	93,711,082	1,133,367,286	270,360,035	516,682,208	1,906,160,261	240,364,395	106,514,800	10,528,736	0	69,749,675
Total Deferred Taxes		4,505,985,587	97,466,889	1,162,128,523	280,738,224	527,132,189	1,994,000,139	254,155,540	111,066,982	11,041,147	0	68,255,954
Percentage of Total (DITBAL)		100.0000%	2.1631%	25.7908%	6.2303%	11.6985%	44.2523%	5.6404%	2.4649%	0.2450%	0.0000%	1.5148%
TAXDEPR												
Total Schedule M Differences (PowerTax)		567,788,982	11,437,573	148,814,590	36,541,342	64,505,182	253,816,845	32,318,566	13,067,992	131,879	-	7,155,013
Total		567,788,982	11,437,573	148,814,590	36,541,342	64,505,182	253,816,845	32,318,566	13,067,992	131,879	0	7,155,013
TAXDEPR Factor		100.0000%	2.0144%	26.2095%	6.4357%	11.3608%	44.7027%	5.6920%	2.3016%	0.0232%	0.0000%	1.2602%
SCHMD												
Depreciation Expense :												
Steam	Acct 403.1	245,669,987	1,796,734	33,235,607	9,638,772	38,576,978	136,595,832	18,455,690	7,266,987	103,385	0	0
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	39,929,856	1,307,020	24,176,973	7,011,647	1,426,822	5,052,182	682,609	268,779	3,824	0	0
Other	Acct 403.4	128,454,199	1,661,552	30,735,038	8,913,574	16,725,236	59,221,785	8,001,554	3,150,638	44,823	0	0
Transmission	Acct 403.5	109,836,651	1,140,854	21,103,054	6,120,298	15,636,767	55,367,392	7,480,769	2,945,611	41,906	0	0
Distribution	Acct 403.6	158,205,353	7,937,175	53,608,264	14,311,535	16,472,691	54,969,349	7,065,187	3,841,152	0	0	0
General	Acct 403.7&8	41,391,464	862,631	11,695,661	2,986,251	5,250,956	17,045,657	2,532,943	1,009,896	7,471	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 :		723,487,510	14,705,967	174,554,597	48,982,077	94,089,450	328,252,197	44,218,751	18,483,063	201,409	0	0
SCHMDEXP		100.0000%	2.0326%	24.1268%	6.7703%	13.0050%	45.3708%	6.1119%	2.5547%	0.0278%	0.0000%	0.0000%

B1. REVENUE



Electric Operations Revenue

Twelve Months Ending - June 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4118000	GAINS-DISP OF ALLOW	0	SO2 ALLOWANCE	SE	0	0	0	0	0	0	0
4118000 Total					0	0	0	0	0	0	0
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	CAGE	-137	0	0	-31	-93	-13	0
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	OR	715	0	715	0	0	0	0
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	SO	-3,965	-77	-973	-266	-579	-1,827	-242
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	UT	-16	0	0	0	-16	0	0
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	WA	-1	0	0	-1	0	0	0
4211000 Total					-3,404	-77	-258	-267	-610	-1,936	-255
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	CA	15	15	0	0	0	0	0
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	CAGW	27	1	20	6	0	0	0
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	OR	17	0	17	0	0	0	0
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	SO	14	0	3	1	2	6	1
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	WYP	0	0	0	0	0	0	0
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	WYU	5	0	0	0	5	0	0
4212000 Total					78	16	40	7	7	6	1
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	CA	-46,710	-46,710	0	0	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	IDU	-77,265	0	0	0	0	-77,265	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	OR	-641,470	0	-641,470	0	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	UT	-760,615	0	0	0	0	-760,615	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WA	-151,545	0	0	-151,545	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYP	-96,240	0	0	0	-96,240	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYU	-12,534	0	0	0	-12,534	0	0
4401000	RESIDENTIAL SALES	301106	Residential-Alt Revenue Program Adjs	WA	-1,597	0	0	-1,597	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	CA	676	676	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	IDU	251	0	0	0	0	251	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	OR	3,147	0	3,147	0	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	UT	1,135	0	0	0	0	1,135	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WA	8,932	0	0	8,932	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WYP	-188	0	0	0	-188	0	0
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	UT	-1,652	0	0	0	0	-1,652	0
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WA	-63	0	0	-63	0	0	0
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WYP	32	0	0	0	32	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	CA	-1,352	-1,352	0	0	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	IDU	-817	0	0	0	0	-817	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	OR	502	0	502	0	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	UT	5,678	0	0	0	0	5,678	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WA	-606	0	0	-606	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYP	523	0	0	0	523	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYU	153	0	0	0	153	0	0
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	CA	1,319	1,319	0	0	0	0	0
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	IDU	-207	0	0	0	0	-207	0
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	OR	8,532	0	8,532	0	0	0	0
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	UT	-8,336	0	0	0	0	-8,336	0
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	WA	-102	0	0	-102	0	0	0
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	WYP	-1,119	0	0	0	-1,119	0	0



Electric Operations Revenue

Twelve Months Ending - June 2019

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	301119	UNBILLED REVENUE - UNCOLLECTIBLE	CA	7	7	0	0	0	0	0		
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	IDU	6	0	0	0	0	6	0		
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	OR	17	0	17	0	0	0	0		
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	UT	-37	0	0	0	-37	0	0		
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WA	16	0	0	16	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	-3,485	0	0	0	0	0	-3,485		
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	OTHER	-31,369	0	0	0	0	0	-31,369		
4401000	RESIDENTIAL SALES	301171	DSM Revenue - Residential Cat 2 Gen Svc	OTHER	-48	0	0	0	0	0	-48		
4401000	RESIDENTIAL SALES	301180	Blue Sky Revenue Residential	OTHER	-2,390	0	0	0	0	0	-2,390		
4401000 Total					-1,808,805	-46,059	-629,272	-144,965	-109,358	-763,827	-78,031	0	-37,292
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	CA	-35,247	-35,247	0	0	0	0	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	IDU	-43,418	0	0	0	0	-43,418	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	OR	-486,477	0	-486,477	0	0	0	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	UT	-726,297	0	0	0	-726,297	0	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WA	-129,042	0	0	-129,042	0	0	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYP	-105,219	0	0	-105,219	0	0	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYU	-10,838	0	0	-10,838	0	0	0		
4421000	COMMERCIAL SALES	301206	Commercial-Alt Revenue Program Adjs	WA	967	0	0	967	0	0	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	CA	473	473	0	0	0	0	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	IDU	144	0	0	0	0	144	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	OR	1,012	0	1,012	0	0	0	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	UT	760	0	0	0	760	0	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WA	9,069	0	0	9,069	0	0	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WYP	-238	0	0	-238	0	0	0		
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	UT	-2,134	0	0	0	-2,134	0	0		
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WA	-60	0	0	-60	0	0	0		
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WYP	44	0	0	0	44	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	CA	-31	-31	0	0	0	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	IDU	-37	0	0	0	0	-37	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	OR	1,789	0	1,789	0	0	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	UT	-1,795	0	0	0	-1,795	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WA	-1,694	0	0	-1,694	0	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYP	-2,558	0	0	-2,558	0	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYU	-64	0	0	-64	0	0	0		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	CA	825	825	0	0	0	0	0		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	IDU	-146	0	0	0	0	-146	0		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	OR	7,860	0	7,860	0	0	0	0		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	UT	-10,849	0	0	0	-10,849	0	0		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	WA	-93	0	0	-93	0	0	0		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	WYP	-1,519	0	0	-1,519	0	0	0		
4421000	COMMERCIAL SALES	301265	Solar Feed-In Revenue - Commercial	OTHER	-3,708	0	0	0	0	0	-3,708		
4421000	COMMERCIAL SALES	301270	DSM Revenue - Commercial	OTHER	-22,164	0	0	0	0	0	-22,164		
4421000	COMMERCIAL SALES	301271	DSM Revenue - Small Commercial	OTHER	-3,864	0	0	0	0	0	-3,864		
4421000	COMMERCIAL SALES	301272	DSM Revenue - Large Commercial	OTHER	-25	0	0	0	0	0	-25		



Electric Operations Revenue

Twelve Months Ending - June 2019

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	301280	Blue Sky Revenue - Commercial	OTHER	-1,039	0	0	0	0	0	-1,039		
4421000 Total					-1,565,613	-33,981	-475,816	-120,853	-120,392	-740,315	-43,457	0	-30,800
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	CA	-6,696	-6,696	0	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	IDU	-13,359	0	0	0	0	-13,359	0		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	OR	-123,492	0	-123,492	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	UT	-343,532	0	0	0	0	-343,532	0		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WA	-49,538	0	0	-49,538	0	0	0		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYP	-338,278	0	0	0	-338,278	0	0		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYU	-94,279	0	0	0	-94,279	0	0		
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	IDU	-95,658	0	0	0	0	-95,658	0		
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	UT	-143,121	0	0	0	0	-143,121	0		
4422000	IND SLS/EXCL IRRIG	301306	Industrial-Alt Revenue Program Adjs	WA	1,436	0	0	1,436	0	0	0		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	CA	67	67	0	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	IDU	-18	0	0	0	0	-18	0		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	OR	1,414	0	0	1,414	0	0	0		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	UT	141	0	0	0	0	141	0		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WA	3,523	0	0	3,523	0	0	0		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WYP	-1,060	0	0	0	-1,060	0	0		
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	UT	-1,911	0	0	0	0	-1,911	0		
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WA	-29	0	0	-29	0	0	0		
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WYP	217	0	0	0	217	0	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	CA	68	68	0	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	IDU	212	0	0	0	0	212	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	OR	2,873	0	2,873	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	UT	19,800	0	0	0	0	19,800	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WA	-301	0	0	-301	0	0	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYP	798	0	0	0	798	0	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYU	-60	0	0	0	-60	0	0		
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	CA	203	203	0	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	IDU	-523	0	0	0	0	-523	0		
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	OR	2,757	0	2,757	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	UT	-10,026	0	0	0	0	-10,026	0		
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	WA	-49	0	0	-49	0	0	0		
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	WYP	-7,427	0	0	0	-7,427	0	0		
4422000	IND SLS/EXCL IRRIG	301365	Solar Feed-In Revenue - Industrial	OTHER	-2,631	0	0	0	0	0	-2,631		
4422000	IND SLS/EXCL IRRIG	301370	DSM Revenue - Industrial	OTHER	-6,475	0	0	0	0	0	-6,475		
4422000	IND SLS/EXCL IRRIG	301371	DSM Revenue - Small Industrial	OTHER	-1,008	0	0	0	0	0	-1,008		
4422000	IND SLS/EXCL IRRIG	301372	DSM Revenue - Large Industrial	OTHER	-871	0	0	0	0	0	-871		
4422000	IND SLS/EXCL IRRIG	301380	Blue Sky Revenue - Industrial	OTHER	-515	0	0	0	0	0	-515		
4422000 Total					-1,207,347	-6,358	-116,448	-44,958	-440,089	-478,648	-109,346	0	-11,500
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	CA	-12,870	-12,870	0	0	0	0	0		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	IDU	-53,649	0	0	0	0	-53,649	0		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	OR	-30,337	0	-30,337	0	0	0	0		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	UT	-17,697	0	0	0	0	-17,697	0		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WA	-14,966	0	0	-14,966	0	0	0		



Electric Operations Revenue

Twelve Months Ending - June 2019

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	301450	INDUSTRIAL SALES - IRRIGATION	WYP	-1,612	0	0	0	-1,612	0	0	0	0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYU	-487	0	0	0	-487	0	0	0	0
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	CA	300	300	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	IDU	-160	0	0	0	0	-160	0	0	0
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	OR	457	0	457	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	UT	-276	0	0	0	0	-276	0	0	0
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	WA	-9	0	0	-9	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	WYP	-28	0	0	0	-28	0	0	0	0
4423000	INDUST SALES-IRRIG	301456	Irrigation-Alt Revenue Program Adjs	WA	658	0	0	658	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	CA	254	254	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	IDU	179	0	0	0	0	179	0	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	OR	113	0	113	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	UT	7	0	0	0	0	7	0	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WA	1,087	0	0	1,087	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	-60	0	0	0	0	-60	0	0	0
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WA	-6	0	0	-6	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WYP	1	0	0	0	1	0	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	CA	-396	-396	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	IDU	1,265	0	0	0	0	1,265	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	OR	-5,262	0	-5,262	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	UT	-494	0	0	0	0	-494	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WA	-1,173	0	0	-1,173	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYP	11	0	0	0	11	0	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYU	-29	0	0	0	-29	0	0	0	0
4423000	INDUST SALES-IRRIG	301461	Unbilled Revenue-Irrigation Demand Chrg	CA	-37	-37	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301461	Unbilled Revenue-Irrigation Demand Chrg	OR	8	0	8	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301461	Unbilled Revenue-Irrigation Demand Chrg	WA	-122	0	0	-122	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301465	Solar Feed-In Revenue - Irrigation	OTHER	-130	0	0	0	0	0	0	0	-130
4423000	INDUST SALES-IRRIG	301470	DSM Revenue - Irrigation	OTHER	-3,167	0	0	0	0	0	0	0	-3,167
4423000	INDUST SALES-IRRIG	301480	Blue Sky Revenue - Irrigation	OTHER	-1	0	0	0	0	0	0	0	-1
4423000 Total					-138,632	-12,749	-35,022	-14,531	-2,146	-18,521	-52,366	0	-3,298
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	CA	-418	-418	0	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	IDU	-514	0	0	0	0	-514	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	OR	-6,336	0	-6,336	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	UT	-7,840	0	0	0	0	-7,840	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WA	-1,280	0	0	-1,280	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYP	-1,599	0	0	0	-1,599	0	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYU	-340	0	0	0	-340	0	0	0	0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	CA	8	8	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	19	0	0	0	0	19	0	0	0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WA	58	0	0	58	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WYU	-4	0	0	0	-4	0	0	0	0



Electric Operations Revenue

Twelve Months Ending - June 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	UT	-17	0	0	0	-17	0	0		
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	WYP	0	0	0	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	CA	52	52	0	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	IDU	-10	0	0	0	-10	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	OR	291	0	291	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	UT	-104	0	0	0	-104	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WA	-20	0	0	-20	0	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYP	40	0	0	40	0	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYU	-6	0	0	-6	0	0	0		
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	CA	6	6	0	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	IDU	-1	0	0	0	-1	0	0		
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	OR	60	0	60	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	UT	-92	0	0	0	-92	0	0		
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	WA	-1	0	0	-1	0	0	0		
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	WYP	-14	0	0	-14	0	0	0		
4441000	PUB ST/HWY LIGHT	301665	Solar Feed-In Revenue - St/Hwy Lighting	OTHER	-27	0	0	0	0	0	-27		
4441000	PUB ST/HWY LIGHT	301670	DSM Revenue - Street/Hwy Lighting	OTHER	-336	0	0	0	0	0	-336		
4441000 Total					-18,405	-352	-5,969	-1,243	-1,922	-8,033	-522	0	-363
4471000	ON-SYS WHOLE-FIRM	301443	ON SYS FIRM-UTAH FERC CUSTOMERS	FERC	-14,080	0	0	0	0	0	-14,080	0	
4471000	ON-SYS WHOLE-FIRM	301445	On Sys Firm-Utah W/S Customers-Deferral	UT	79	0	0	0	79	0	0	0	
4471000 Total					-14,002	0	0	0	79	0	-14,080	0	
4475000	OFF-SYS - NON FIRM	301408	OFF-SYSTEM WHOLESAL - NON FIRM	SE	1	0	0	0	0	0	0	0	
4475000 Total					1	0	0	0	0	0	0	0	
4479000	TRANS SRVC	301428	TRANS SERV-UTAH FERC CUSTOMERS	FERC	-83	0	0	0	0	0	-83	0	
4479000 Total					-83	0	0	0	0	0	-83	0	
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	CA	-183	-183	0	0	0	0	0		
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	IDU	-210	0	0	0	0	-210	0		
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	OR	-3,121	0	-3,121	0	0	0	0		
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	UT	-2,387	0	0	0	-2,387	0	0		
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WA	-563	0	0	-563	0	0	0		
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYP	-407	0	0	-407	0	0	0		
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYU	-46	0	0	-46	0	0	0		
4501000 Total					-6,917	-183	-3,121	-563	-453	-2,387	-210	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	CA	-48	-48	0	0	0	0	0		
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	IDU	-30	0	0	0	0	-30	0		
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	OR	-809	0	-809	0	0	0	0		
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	UT	-667	0	0	0	-667	0	0		
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WA	-149	0	0	-149	0	0	0		
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYP	-110	0	0	-110	0	0	0		
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYU	-11	0	0	-11	0	0	0		
4502000 Total					-1,824	-48	-809	-149	-121	-667	-30	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	CA	-26	-26	0	0	0	0	0		
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	IDU	-98	0	0	0	0	-98	0		
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	OR	-270	0	-270	0	0	0	0		
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	UT	-206	0	0	0	-206	0	0		



Electric Operations Revenue

Twelve Months Ending - June 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WA	-28	0	0	-28	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYP	-35	0	0	0	-35	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYU	-9	0	0	0	-9	0	0
4503000 Total					-672	-26	-270	-28	-45	-206	-98
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	CA	-2	-2	0	0	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	IDU	-3	0	0	0	0	-3	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	OR	-42	0	-42	0	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	UT	-130	0	0	0	0	-130	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WA	-4	0	0	-4	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYP	5	0	0	0	5	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYU	0	0	0	0	0	0	0
4504000 Total					-176	-2	-42	-4	5	-130	-3
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	CA	-201	-201	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	IDU	-47	0	0	0	0	-47	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	OR	-1,813	0	-1,813	0	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	UT	-2,638	0	0	0	0	-2,638	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WA	-60	0	0	-60	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYP	-97	0	0	0	-97	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYU	-8	0	0	0	-8	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	CA	-11	-11	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	IDU	-34	0	0	0	0	-34	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	OR	-301	0	-301	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	UT	-519	0	0	0	0	-519	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WA	-61	0	0	-61	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYP	-82	0	0	0	-82	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYU	-10	0	0	0	-10	0	0
4511000 Total					-5,881	-212	-2,115	-121	-196	-3,157	-81
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	CA	-2	-2	0	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	IDU	0	0	0	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	OR	-9	0	-9	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	SO	-4	0	-1	0	-1	-2	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	UT	-4	0	0	0	0	-4	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WA	-2	0	0	-2	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYP	0	0	0	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYU	0	0	0	0	0	0	0
4512000 Total					-21	-2	-10	-2	-1	-6	-1
4513000	OTHER	301828	OTHER	CA	-70	-70	0	0	0	0	0
4513000	OTHER	301828	OTHER	IDU	-1	0	0	0	0	-1	0
4513000	OTHER	301828	OTHER	OR	-328	0	-328	0	0	0	0
4513000	OTHER	301828	OTHER	SO	-31	-1	-8	-2	-4	-14	-2
4513000	OTHER	301828	OTHER	UT	-473	0	0	0	0	-473	0
4513000	OTHER	301828	OTHER	WA	-8	0	0	-8	0	0	0
4513000	OTHER	301828	OTHER	WYP	-93	0	0	0	-93	0	0
4513000	OTHER	301828	OTHER	WYU	-5	0	0	0	-5	0	0
4513000	OTHER	301840	Miscellaneous Service Revenue	CA	-1	-1	0	0	0	0	0



Electric Operations Revenue

Twelve Months Ending - June 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4513000	OTHER	301840	Miscellaneous Service Revenue	OR	-10	0	-10	0	0	0	0
4513000	OTHER	301840	Miscellaneous Service Revenue	UT	-296	0	0	0	-296	0	0
4513000	OTHER	301840	Miscellaneous Service Revenue	WA	-30	0	0	-30	0	0	0
4513000 Total					-1,347	-72	-346	-40	-103	-783	-3
4514100	ENERGY FINANSWER	301836	ENERGY FINAN - NEW COMM	UT	-1	0	0	0	-1	0	0
4514100 Total					-1	0	0	0	-1	0	0
4530000	SLS WATER & W PWR	358900	Sales of Water & Water Power	CAGE	-45	0	0	-10	-31	-4	0
4530000	SLS WATER & W PWR	358900	Sales of Water & Water Power	JBG	-13	-1	-10	-3	0	0	0
4530000 Total					-58	-1	-10	-3	-10	-31	-4
4541000	RENTS - COMMON	0	4541000/0	SO	-2	0	-1	0	-1	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CA	-2	-2	0	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CAGW	-95	-4	-71	-21	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	IDU	-1	0	0	0	0	-1	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	OR	-849	0	-849	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SO	-830	-16	-204	-56	-121	-383	-51
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	UT	-590	0	0	0	0	-590	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WA	-11	0	0	-11	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYP	-14	0	0	0	-14	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYU	-18	0	0	0	-18	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	CA	-507	-507	0	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	IDU	-164	0	0	0	0	-164	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	OR	-2,509	0	-2,509	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	UT	-1,903	0	0	0	0	-1,903	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WA	-664	0	0	-664	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WYP	-332	0	0	0	-332	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	CA	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	IDU	-5	0	0	0	0	-5	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	OR	-6	0	-6	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	SG	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	UT	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	WYP	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	CA	-12	-12	0	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	OR	-69	0	-69	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	UT	-677	0	0	0	0	-677	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WA	-14	0	0	-14	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WYP	-20	0	0	0	-20	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	CA	3	3	0	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	OR	-25	0	-25	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	UT	-34	0	0	0	0	-34	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WA	-1	0	0	-1	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WYP	3	0	0	0	3	0	0
4541000	RENTS - COMMON	301870	RENT REV - STEAM	CAGE	-197	0	0	0	-45	-134	-18
4541000	RENTS - COMMON	301870	RENT REV - STEAM	JBG	-4	0	-3	-1	0	0	0
4541000	RENTS - COMMON	301870	RENT REV - STEAM	SG	-7	0	-2	-1	-1	-3	0
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	CAGE	-12	0	0	0	-3	-8	-1



Electric Operations Revenue

Twelve Months Ending - June 2019

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	301871	RENT REV - HYDRO	CAGW	-298	-12	-221	-64	0	0	0	0	0
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	SG	-152	-2	-39	-12	-23	-67	-9	0	0
4541000	RENTS - COMMON	301872	RENT REV - TRANS	CAGE	-356	0	0	0	-81	-242	-33	0	0
4541000	RENTS - COMMON	301872	RENT REV - TRANS	CAGW	-68	-3	-51	-15	0	0	0	0	0
4541000	RENTS - COMMON	301872	RENT REV - TRANS	SG	-1,238	-18	-316	-97	-187	-546	-73	0	0
4541000	RENTS - COMMON	301873	RENT REV - DIST	SO	-132	-3	-32	-9	-19	-61	-8	0	0
4541000	RENTS - COMMON	301873	RENT REV - DIST	UT	-683	0	0	0	0	-683	0	0	0
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	CAGE	-69	0	0	0	-16	-47	-6	0	0
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	JBG	-7	0	-5	-1	0	0	0	0	0
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SO	-106	-2	-26	-7	-15	-49	-6	0	0
4541000	RENTS - COMMON	301875	RENT REV - CORP	SO	-7	0	-2	0	-1	-3	0	0	0
4541000	RENTS - COMMON	301878	JOINT USE BACK RENT	OR	0	0	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	CA	-44	-44	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	IDU	-4	0	0	0	0	0	-4	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	OR	-264	0	-264	0	0	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	UT	-34	0	0	0	0	-34	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WA	-38	0	0	-38	0	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WYP	-9	0	0	0	-9	0	0	0	0
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	CAGE	-33	0	0	0	-7	-22	-3	0	0
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SO	-622	-12	-153	-42	-91	-287	-38	0	0
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	UT	-12	0	0	0	0	-12	0	0	0
4541000 Total					-13,746	-633	-4,848	-1,054	-1,002	-5,786	-422	-1	0
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	CAGE	-14	0	0	0	-3	-9	-1	0	0
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	SO	-1	0	0	0	0	0	0	0	0
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	UT	-1	0	0	0	0	-1	0	0	0
4542000 Total					-16	0	0	0	-3	-11	-1	0	0
4543000	MCI FOGWIRE REVENUES	301863	MCI FIBER OPTIC GROUND WIRE REVENUES	CAGE	-3,349	0	0	0	-764	-2,277	-307	-2	0
4543000 Total					-3,349	0	0	0	-764	-2,277	-307	-2	0
4545000	VERT BRIDGE REVENUES	367222	Joint Use - Vertical Bridge Applic Fee	CAGE	-3	0	0	0	-1	-2	0	0	0
4545000 Total					-3	0	0	0	-1	-2	0	0	0
4561100	Other Wheeling Rev	301952	Ancillary Rev Sch 6-Supp (Transm)	WRG	532	5	88	26	94	281	38	0	0
4561100	Other Wheeling Rev	301953	Ancillary Rev Sch 6-Supp (C&T)	WRG	-1,667	-15	-277	-80	-295	-880	-119	-1	0
4561100	Other Wheeling Rev	301963	Ancil Revenue Sch 2-Reactive (C&T)	WRG	-1,033	-9	-171	-50	-183	-545	-74	0	0
4561100	Other Wheeling Rev	301966	Primary Delivery and Distribution Sub Ch	WRG	-496	-4	-82	-24	-88	-262	-35	0	0
4561100	Other Wheeling Rev	301967	Ancillary Revenue Sch 1 - Scheduling	WRG	-2,041	-18	-339	-98	-362	-1,078	-146	-1	0
4561100	Other Wheeling Rev	301969	Ancillary Revenue Sch 3 - Reg&Freq (C&T)	WRG	-3,131	-28	-519	-151	-555	-1,654	-223	-1	0
4561100	Other Wheeling Rev	301972	Ancillary Revenue Sch 5&6-Spin&Supp (Tra	WRG	248	2	41	12	44	131	18	0	0
4561100	Other Wheeling Rev	301973	Ancillary Revenue Sch 5&6-Spin&Supp (C&T	WRG	-1,705	-15	-283	-82	-302	-901	-122	-1	0
4561100	Other Wheeling Rev	301974	Ancil Revenue Sch 3a-Regulation (C&T)	WRG	-3,805	-34	-631	-183	-674	-2,009	-271	-2	0
4561100	Other Wheeling Rev	302082	I/C Anc Rev Sch 1-Scheduling-Nevada Pwr	WRG	-10	0	-2	0	-2	-5	-1	0	0
4561100	Other Wheeling Rev	302092	I/C Anc Rev Sch 2-Reactive-Nevada Pwr	WRG	-7	0	-1	0	-1	-4	0	0	0
4561100	Other Wheeling Rev	302831	I/C Other Wheeling Revenue-Sierra Pac	WRG	-36	0	-6	-2	-6	-19	-3	0	0
4561100	Other Wheeling Rev	302832	I/C Other Wheeling Revenue-Nevada Pwr	WRG	1	0	0	0	0	1	0	0	0
4561100	Other Wheeling Rev	302901	USE OF FACILITY REVENUE	WRG	-895	-8	-149	-43	-159	-473	-64	0	0
4561100	Other Wheeling Rev	302981	Transmission Resales to Other Parties	WRG	-557	-5	-92	-27	-99	-294	-40	0	0



Electric Operations Revenue

Twelve Months Ending - June 2019

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	302982	Transmission Rev-Unreserved Use Charges	WRG	-993	-9	-165	-48	-176	-524	-71	0	0
4561100	Other Wheeling Rev	302983	Transmission Revenue - Deferral Fees	WRG	-120	-1	-20	-6	-21	-63	-9	0	0
4561100 Total					-15,715	-141	-2,607	-756	-2,784	-8,299	-1,121	-6	0
4561910	S/T FIRM WHEEL REV	301926	SHORT TERM FIRM WHEELING	WRG	-3,338	-30	-554	-161	-591	-1,763	-238	-1	0
4561910	S/T FIRM WHEEL REV	302812	I/C ST Firm Wheeling Revenue-Nevada Pwr	WRG	-386	-3	-64	-19	-68	-204	-28	0	0
4561910 Total					-3,724	-33	-618	-179	-660	-1,967	-266	-1	0
4561920	L/T FIRM WHEEL REV	301912	POST-MERGER FIRM WHEELING	WRG	-13,663	-123	-2,267	-657	-2,420	-7,216	-974	-5	0
4561920	L/T FIRM WHEEL REV	301916	PRE-MERGER FIRM WHEELING	WRG	-7,750	-70	-1,286	-373	-1,373	-4,093	-553	-3	0
4561920	L/T FIRM WHEEL REV	301917	PRE-MERGER FIRM WHEELING	WRG	-23,579	-211	-3,912	-1,135	-4,177	-12,453	-1,682	-9	0
4561920	L/T FIRM WHEEL REV	302980	Transmisson Point-to-Point Revenue	WRG	-32,394	-291	-5,375	-1,559	-5,739	-17,109	-2,310	-13	0
4561920 Total					-77,386	-694	-12,839	-3,724	-13,709	-40,870	-5,519	-31	0
4561930	NON-FIRM WHEEL REV	301922	NON-FIRM WHEELING REVENUE	WRE	-17,029	-161	-2,779	-858	-3,301	-8,651	-1,272	-7	0
4561930	NON-FIRM WHEEL REV	302822	I/C Non-Firm Wheeling Revenue-Nevada Pwr	WRE	0	0	0	0	0	0	0	0	0
4561930 Total					-17,029	-161	-2,779	-858	-3,301	-8,651	-1,272	-7	0
4561990	TRANSMN REV REFUND	301913	Transmission Tariff True-up	WRG	-679	-6	-113	-33	-120	-359	-48	0	0
4561990	TRANSMN REV REFUND	305950	Ancil Revenue Sch 5 - Subject to Refund	WRG	-248	-2	-41	-12	-44	-131	-18	0	0
4561990	TRANSMN REV REFUND	305960	Ancil Revenue Sch 6 - Subject to Refund	WRG	-532	-5	-88	-26	-94	-281	-38	0	0
4561990 Total					-1,459	-13	-242	-70	-258	-770	-104	-1	0
4562100	USE OF FACIL REV	301911	"INCOME FROM FISH, WILDLIFE"	SG	-22	0	-6	-2	-3	-10	-1	0	0
4562100 Total					-22	0	-6	-2	-3	-10	-1	0	0
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	CAGE	-35	0	0	0	-8	-24	-3	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	0	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	-1,668	0	0	0	-380	-1,134	-153	-1	0
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	SG	-2	0	0	0	0	-1	0	0	0
4562300	MISC OTHER REV	301939	Estimated Other Electric Revenue	SG	-16	0	-4	-1	-2	-7	-1	0	0
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	CAGE	-1,931	0	0	0	-440	-1,313	-177	-1	0
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	JBG	-2,325	-94	-1,730	-502	0	0	0	0	0
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	CAGE	-104	0	0	0	-24	-71	-10	0	0
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	CAGW	6	0	4	1	0	0	0	0	0
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	SG	-270	-4	-69	-21	-41	-119	-16	0	0
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	SG	28	0	7	2	4	12	2	0	0
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	CAGE	-55	0	0	0	-13	-38	-5	0	0
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	CAGW	-510	-21	-380	-110	0	0	0	0	0
4562300	MISC OTHER REV	301955	OTHER REV WY REG KENNECOTT	WYP	-186	0	0	0	-186	0	0	0	0
4562300	MISC OTHER REV	301958	Wind-based Ancillary Services Estimate	SG	-93	-1	-24	-7	-14	-41	-6	0	0
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	SG	111	2	28	9	17	49	7	0	0
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	CAGE	-807	0	0	0	-184	-548	-74	0	0
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	CAGW	-9,235	-371	-6,871	-1,993	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	0	0	0
4562300	MISC OTHER REV	361000	STEAM SALES	CAGE	-104	0	0	0	-24	-71	-10	0	0
4562300	MISC OTHER REV	361000	STEAM SALES	CAGW	-529	-21	-394	-114	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	-506	-20	-377	-109	0	0	0	0	0



Electric Operations Revenue

Twelve Months Ending - June 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4562300 Total			-18,178	-530	-9,810	-2,794	-1,289	-3,308	-443	-2	0		
4562310	EIM - MISCELLANEOUS	308001	EIM Rev-Forecasting Fee: Pac to TC	SG	-15	0	-4	-1	-2	-7	-1	0	0
4562310 Total			-15	0	-4	-1	-2	-7	-1	0	0		
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	CAGE	0	0	0	0	0	0	0	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	JBG	-2	0	-1	0	0	0	0	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	OR	0	0	0	0	0	0	0	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SO	-4,092	-79	-1,004	-274	-598	-1,886	-250	-1	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	UT	-47	0	0	0	0	-47	0	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	WYP	0	0	0	0	0	0	0	0	0
4562400 Total			-4,142	-79	-1,005	-275	-598	-1,934	-250	-1	0		
4562500	M&S INV COST OF SALE	514950	M&S INVENTORY COST OF SALES	UT	4,536	0	0	0	4,536	0	0	0	0
4562500 Total			4,536	0	0	0	0	4,536	0	0	0		
4562700	RNW ENRGY CRDT SALES	301943	Renewable Energy Credit Sales-Deferral	OTHER	130	0	0	0	0	0	0	130	0
4562700	RNW ENRGY CRDT SALES	301944	Renewable Energy Credit Sales-Estimate	OTHER	-323	0	0	0	0	0	0	0	-323
4562700	RNW ENRGY CRDT SALES	301945	Renewable Energy Credit Sales	OTHER	-3,438	0	0	0	0	0	0	0	-3,438
4562700	RNW ENRGY CRDT SALES	352943	Renwbl En Cr Sls-Amt	OTHER	913	0	0	0	0	0	0	0	913
4562700	RNW ENRGY CRDT SALES	352950	REC Sales - Wind Wake Loss Indemnity	OTHER	-6	0	0	0	0	0	0	0	-6
4562700 Total			-2,724	0	0	0	0	0	0	0	0	-2,724	
4562800	CA GHG Emission Allo	352001	CA GHG Allowance Revenues	OTHER	-12,011	0	0	0	0	0	0	0	-12,011
4562800	CA GHG Emission Allo	352002	CA GHG Allowance Revenues - Deferral	OTHER	11,663	0	0	0	0	0	0	0	11,663
4562800	CA GHG Emission Allo	352003	CA GHG Allowance Revenues - Amortz	OTHER	-10,816	0	0	0	0	0	0	0	-10,816
4562800	CA GHG Emission Allo	352004	CA GHG Allow Revenues - SOMAH Amortz	OTHER	-44	0	0	0	0	0	0	0	-44
4562800 Total			-11,207	0	0	0	0	0	0	0	0	-11,207	
4563500	Oth Elec Rev-Def Trn	305990	FERC Transmission Refund-Deferral	OR	10,945	0	10,945	0	0	0	0	0	0
4563500	Oth Elec Rev-Def Trn	305991	FERC Transmission Refund-Amortz	OR	-6,933	0	-6,933	0	0	0	0	0	0
4563500 Total			4,012	0	4,012	0	0	0	0	0	0		
Grand Total			-4,933,276	-102,390	-1,300,214	-337,429	-699,809	-2,087,919	-294,114	-14,217	-97,184		

B2. O&M EXPENSE



Operations & Maintenance Expense

Twelve Months Ending - June 2019

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	3,491	0	0	796	2,373	320	2	0	
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	CAGW	34	1	25	7	0	0	0	0	
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	JBG	13,998	563	10,414	3,020	0	0	0	0	
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	473	7	121	37	72	209	28	0	
5000000 Total					17,996	571	10,561	3,065	868	2,582	348	2	0
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	CAGE	31	0	0	0	7	21	3	0	
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	JBG	32	1	24	7	0	0	0	0	
5001000 Total					64	1	24	7	7	21	3	0	0
501NPC		NPCX	Net Power Cost Expense	CAEW	245,722	10,398	179,812	55,513	0	0	0	0	
501NPC Total					245,722	10,398	179,812	55,513	0	0	0	0	
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	CAEE	289	0	0	0	72	189	28	0	
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	JBE	3,324	141	2,433	751	0	0	0	0	
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	SE	7	0	2	1	1	3	0	0	
5010000 Total					3,620	141	2,434	752	73	192	28	0	0
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	CA	-167	-167	0	0	0	0	0	0	
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	CAEE	7,095	0	0	0	1,770	4,639	682	4	
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	OR	1,882	0	1,882	0	0	0	0	0	
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	WYP	779	0	0	0	779	0	0	0	
5011500 Total					9,589	-167	1,882	0	2,550	4,639	682	4	0
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	CAEE	9,691	0	0	0	2,418	6,336	932	5	
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	CAGW	1,241	50	923	268	0	0	0	0	
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	JBE	-1,544	-65	-1,130	-349	0	0	0	0	
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	SE	-187	-3	-45	-14	-31	-82	-12	0	
5012000 Total					9,201	-18	-252	-95	2,387	6,254	920	5	0
5013000	START UP FUEL - GAS	NPCX	Net Power Cost Expense	CAEE	291	0	0	0	73	190	28	0	
5013000 Total					291	0	0	0	73	190	28	0	0
5014000	FUEL CONSUMED-DIESEL	NPCX	Net Power Cost Expense	CAEE	26	0	0	0	7	17	3	0	
5014000 Total					26	0	0	0	7	17	3	0	0
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	CAEE	4,313	0	0	0	1,076	2,820	415	2	
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	CAGW	197	8	147	43	0	0	0	0	
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	JBE	1,009	43	738	228	0	0	0	0	
5014500 Total					5,519	51	885	270	1,076	2,820	415	2	0
5015000	FUEL CONS-RES DISP	NPCX	Net Power Cost Expense	CAEE	1	0	0	0	0	0	0	0	
5015000	FUEL CONS-RES DISP	NPCX	Net Power Cost Expense	JBE	122	5	89	28	0	0	0	0	
5015000 Total					123	5	89	28	0	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	0
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	CAGE	26,849	0	0	0	6,122	18,250	2,464	14	



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5020000 STEAM EXPENSES	STEX	Steam O&M Expense	CAGW	1,051	42	782	227	0	0	0	0
5020000 STEAM EXPENSES	STEX	Steam O&M Expense	JBG	20,016	805	14,892	4,319	0	0	0	0
5020000 Total				47,916	847	15,674	4,546	6,122	18,250	2,464	14
5022000 STM EXP - FLYASH	STEX	Steam O&M Expense	CAGE	3,087	0	0	0	704	2,098	283	2
5022000 Total				3,087	0	0	0	704	2,098	283	2
5023000 STM EXP BOTTOM ASH	STEX	Steam O&M Expense	CAGE	250	0	0	0	57	170	23	0
5023000 Total				250	0	0	0	57	170	23	0
5024000 STM EXP SCRUBBER	STEX	Steam O&M Expense	CAGE	7,917	0	0	0	1,805	5,381	727	4
5024000 Total				7,917	0	0	0	1,805	5,381	727	4
5029000 STM EXP - OTHER	STEX	Steam O&M Expense	CAGE	22,324	0	0	0	5,090	15,174	2,049	11
5029000 STM EXP - OTHER	STEX	Steam O&M Expense	JBG	754	30	561	163	0	0	0	0
5029000 Total				23,078	30	561	163	5,090	15,174	2,049	11
5050000 ELECTRIC EXPENSES	STEX	Steam O&M Expense	CAGE	1,519	0	0	0	346	1,032	139	1
5050000 ELECTRIC EXPENSES	STEX	Steam O&M Expense	CAGW	45	2	33	10	0	0	0	0
5050000 Total				1,564	2	33	10	346	1,032	139	1
5051000 ELEC EXP GENERAL	STEX	Steam O&M Expense	CAGE	3	0	0	0	1	2	0	0
5051000 Total				3	0	0	0	1	2	0	0
5060000 MISC STEAM PWR EXP	STEX	Steam O&M Expense	CAGE	51,688	0	0	0	11,785	35,132	4,744	27
5060000 MISC STEAM PWR EXP	STEX	Steam O&M Expense	CAGW	2,030	82	1,510	438	0	0	0	0
5060000 MISC STEAM PWR EXP	STEX	Steam O&M Expense	JBG	-2,104	-85	-1,565	-454	0	0	0	0
5060000 Total				51,614	-3	-55	-16	11,785	35,132	4,744	27
5061000 MISC STM EXP - CON	STEX	Steam O&M Expense	CAGE	726	0	0	0	166	494	67	0
5061000 MISC STM EXP - CON	STEX	Steam O&M Expense	JBG	12	0	9	3	0	0	0	0
5061000 Total				738	0	9	3	166	494	67	0
5061100 MISC STM EXP PLCLU	STEX	Steam O&M Expense	CAGE	49	0	0	0	11	33	4	0
5061100 MISC STM EXP PLCLU	STEX	Steam O&M Expense	JBG	1,099	44	818	237	0	0	0	0
5061100 Total				1,147	44	818	237	11	33	4	0
5061200 MISC STM EXP UNMTG	STEX	Steam O&M Expense	CAGE	3	0	0	0	1	2	0	0
5061200 Total				3	0	0	0	1	2	0	0
5061300 MISC STM EXP COMPT	STEX	Steam O&M Expense	CAGE	390	0	0	0	89	265	36	0
5061300 MISC STM EXP COMPT	STEX	Steam O&M Expense	JBG	3	0	3	1	0	0	0	0
5061300 Total				394	0	3	1	89	265	36	0
5061400 MISC STM EXP OFFIC	STEX	Steam O&M Expense	CAGE	1,095	0	0	0	250	744	101	1
5061400 MISC STM EXP OFFIC	STEX	Steam O&M Expense	JBG	1,177	47	876	254	0	0	0	0
5061400 Total				2,272	47	876	254	250	744	101	1
5061500 MISC STM EXP COMM	STEX	Steam O&M Expense	CAGE	217	0	0	0	49	147	20	0
5061500 Total				217	0	0	0	49	147	20	0
5061600 MISC STM EXP FIRE	STEX	Steam O&M Expense	CAGE	45	0	0	0	10	30	4	0



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5061600 Total			45	0	0	0	10	30	4	0	0
5062000 MISC STM - ENVRMNT	STEX	Steam O&M Expense	3,822	0	0	0	871	2,598	351	2	0
5062000 MISC STM - ENVRMNT	STEX	Steam O&M Expense	32	1	24	7	0	0	0	0	0
5062000 Total			3,853	1	24	7	871	2,598	351	2	0
5063000 MISC STEAM JVA CR	STEX	Steam O&M Expense	-15,439	0	0	0	-3,520	-10,494	-1,417	-8	0
5063000 MISC STEAM JVA CR	STEX	Steam O&M Expense	-26,318	-1,059	-19,581	-5,679	0	0	0	0	0
5063000 Total			-41,757	-1,059	-19,581	-5,679	-3,520	-10,494	-1,417	-8	0
5064000 MISC STM EXP RCRT	STEX	Steam O&M Expense	49	0	0	0	11	33	4	0	0
5064000 Total			49	0	0	0	11	33	4	0	0
5065000 MISC STM EXP - SEC	STEX	Steam O&M Expense	469	0	0	0	107	319	43	0	0
5065000 MISC STM EXP - SEC	STEX	Steam O&M Expense	102	4	76	22	0	0	0	0	0
5065000 Total			570	4	76	22	107	319	43	0	0
5066000 MISC STM EXP -SFTY	STEX	Steam O&M Expense	1,165	0	0	0	266	792	107	1	0
5066000 MISC STM EXP -SFTY	STEX	Steam O&M Expense	85	3	63	18	0	0	0	0	0
5066000 Total			1,249	3	63	18	266	792	107	1	0
5067000 MISC STM EXP TRNG	STEX	Steam O&M Expense	1,666	0	0	0	380	1,132	153	1	0
5067000 MISC STM EXP TRNG	STEX	Steam O&M Expense	2,931	118	2,181	633	0	0	0	0	0
5067000 Total			4,598	118	2,181	633	380	1,132	153	1	0
5069000 MISC STM EXP WTSPY	STEX	Steam O&M Expense	790	0	0	0	180	537	72	0	0
5069000 Total			790	0	0	0	180	537	72	0	0
5069900 MISC STM EXP MISC	STEX	Steam O&M Expense	3,467	0	0	0	790	2,356	318	2	0
5069900 MISC STM EXP MISC	STEX	Steam O&M Expense	0	0	0	0	0	0	0	0	0
5069900 Total			3,467	0	0	0	790	2,356	318	2	0
5070000 RENTS (STEAM GEN)	STEX	Steam O&M Expense	164	0	0	0	37	112	15	0	0
5070000 RENTS (STEAM GEN)	STEX	Steam O&M Expense	23	1	17	5	0	0	0	0	0
5070000 RENTS (STEAM GEN)	STEX	Steam O&M Expense	329	13	245	71	0	0	0	0	0
5070000 Total			516	14	262	76	37	112	15	0	0
5100000 MNT SUPERV & ENG	STEX	Steam O&M Expense	3,799	0	0	0	866	2,582	349	2	0
5100000 MNT SUPERV & ENG	STEX	Steam O&M Expense	257	10	191	56	0	0	0	0	0
5100000 MNT SUPERV & ENG	STEX	Steam O&M Expense	799	32	594	172	0	0	0	0	0
5100000 Total			4,854	42	786	228	866	2,582	349	2	0
5101000 MNTNCE SUPVSN &ENG	STEX	Steam O&M Expense	3,236	0	0	0	738	2,199	297	2	0
5101000 Total			3,236	0	0	0	738	2,199	297	2	0
5110000 MNT OF STRUCTURES	STEX	Steam O&M Expense	5,232	0	0	0	1,193	3,556	480	3	0
5110000 MNT OF STRUCTURES	STEX	Steam O&M Expense	341	14	254	74	0	0	0	0	0
5110000 MNT OF STRUCTURES	STEX	Steam O&M Expense	595	24	443	128	0	0	0	0	0
5110000 Total			6,168	38	696	202	1,193	3,556	480	3	0
5111000 MNT OF STRUCTURES	STEX	Steam O&M Expense	3,440	0	0	0	784	2,338	316	2	0



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5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	JBG	458	18	341	99	0	0	0		
5111000 Total					3,898	18	341	99	784	2,338	316	2	0
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	CAGE	392	0	0	0	89	266	36	0	0
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	JBG	329	13	245	71	0	0	0	0	0
5111100 Total					721	13	245	71	89	266	36	0	0
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	CAGE	443	0	0	0	101	301	41	0	0
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	JBG	481	19	358	104	0	0	0	0	0
5111200 Total					925	19	358	104	101	301	41	0	0
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	CAGE	3,152	0	0	0	719	2,142	289	2	0
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	JBG	7,533	303	5,605	1,626	0	0	0	0	0
5112000 Total					10,685	303	5,605	1,626	719	2,142	289	2	0
5114000	MNT OF STRCT CATH	STEX	Steam O&M Expense	CAGE	20	0	0	0	5	14	2	0	0
5114000	MNT OF STRCT CATH	STEX	Steam O&M Expense	JBG	6	0	4	1	0	0	0	0	0
5114000 Total					26	0	4	1	5	14	2	0	0
5116000	MNT STRCT DAM RIVR	STEX	Steam O&M Expense	CAGE	85	0	0	0	19	58	8	0	0
5116000 Total					85	0	0	0	19	58	8	0	0
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	CAGE	883	0	0	0	201	600	81	0	0
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	JBG	476	19	354	103	0	0	0	0	0
5117000 Total					1,359	19	354	103	201	600	81	0	0
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	CAGE	525	0	0	0	120	357	48	0	0
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	JBG	392	16	292	85	0	0	0	0	0
5118000 Total					917	16	292	85	120	357	48	0	0
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	CAGE	1,050	0	0	0	239	713	96	1	0
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	JBG	553	22	411	119	0	0	0	0	0
5119000 Total					1,602	22	411	119	239	713	96	1	0
5119900	MNT OF STRCT-MISC	STEX	Steam O&M Expense	CAGE	405	0	0	0	92	275	37	0	0
5119900 Total					405	0	0	0	92	275	37	0	0
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	CAGE	10,817	0	0	0	2,466	7,353	993	6	0
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	CAGW	2,584	104	1,922	557	0	0	0	0	0
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	JBG	944	38	702	204	0	0	0	0	0
5120000 Total					14,345	142	2,625	761	2,466	7,353	993	6	0
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	CAGE	5,842	0	0	0	1,332	3,971	536	3	0
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	JBG	2,896	116	2,154	625	0	0	0	0	0
5121000 Total					8,738	116	2,154	625	1,332	3,971	536	3	0
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	CAGE	93	0	0	0	21	63	9	0	0
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	JBG	34	1	25	7	0	0	0	0	0
5121100 Total					127	1	25	7	21	63	9	0	0
5121200	MNT BOILR-CL HANDL	STEX	Steam O&M Expense	CAGE	3,023	0	0	0	689	2,055	277	2	0



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5121200 MNT BOILR-CL HANDL	STEX	Steam O&M Expense	JBG	2,031	82	1,511	438	0	0	0	0
5121200 Total				5,054	82	1,511	438	689	2,055	277	2
5121400 MNT BOIL-DEMNERLZ	STEX	Steam O&M Expense	CAGE	252	0	0	0	57	171	23	0
5121400 MNT BOIL-DEMNERLZ	STEX	Steam O&M Expense	JBG	52	2	38	11	0	0	0	0
5121400 Total				303	2	38	11	57	171	23	0
5121500 MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	CAGE	379	0	0	0	86	258	35	0
5121500 MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	JBG	86	3	64	19	0	0	0	0
5121500 Total				466	3	64	19	86	258	35	0
5121600 MNT BOILR-FLYASH	STEX	Steam O&M Expense	CAGE	2,640	0	0	0	602	1,794	242	1
5121600 MNT BOILR-FLYASH	STEX	Steam O&M Expense	JBG	1,302	52	968	281	0	0	0	0
5121600 Total				3,942	52	968	281	602	1,794	242	1
5121700 MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	CAGE	685	0	0	0	156	466	63	0
5121700 MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	JBG	161	6	120	35	0	0	0	0
5121700 Total				846	6	120	35	156	466	63	0
5121800 MNT BOIL-FEEDWATR	STEX	Steam O&M Expense	CAGE	2,927	0	0	0	667	1,989	269	2
5121800 MNT BOIL-FEEDWATR	STEX	Steam O&M Expense	JBG	2,105	85	1,566	454	0	0	0	0
5121800 Total				5,032	85	1,566	454	667	1,989	269	2
5121900 MNT BOIL-FRZ PRTEC	STEX	Steam O&M Expense	CAGE	29	0	0	0	7	20	3	0
5121900 Total				29	0	0	0	7	20	3	0
5122000 MNT BOILR-AUX SYST	STEX	Steam O&M Expense	CAGE	572	0	0	0	130	389	52	0
5122000 MNT BOILR-AUX SYST	STEX	Steam O&M Expense	JBG	38	2	28	8	0	0	0	0
5122000 Total				610	2	28	8	130	389	52	0
5122100 MNT BOILR-MAIN STM	STEX	Steam O&M Expense	CAGE	3,303	0	0	0	753	2,245	303	2
5122100 MNT BOILR-MAIN STM	STEX	Steam O&M Expense	JBG	676	27	503	146	0	0	0	0
5122100 Total				3,979	27	503	146	753	2,245	303	2
5122200 MNT BOIL-PLVRZD CL	STEX	Steam O&M Expense	CAGE	6,840	0	0	0	1,560	4,649	628	4
5122200 MNT BOIL-PLVRZD CL	STEX	Steam O&M Expense	JBG	1,521	61	1,131	328	0	0	0	0
5122200 Total				8,361	61	1,131	328	1,560	4,649	628	4
5122300 MNT BOIL-PRECIP/BAG	STEX	Steam O&M Expense	CAGE	1,721	0	0	0	392	1,170	158	1
5122300 MNT BOIL-PRECIP/BAG	STEX	Steam O&M Expense	JBG	2,262	91	1,683	488	0	0	0	0
5122300 Total				3,982	91	1,683	488	392	1,170	158	1
5122400 MNT BOIL-PRTRT WTR	STEX	Steam O&M Expense	CAGE	496	0	0	0	113	337	46	0
5122400 MNT BOIL-PRTRT WTR	STEX	Steam O&M Expense	JBG	83	3	61	18	0	0	0	0
5122400 Total				578	3	61	18	113	337	46	0
5122500 MNT BOIL-RV OSMSIS	STEX	Steam O&M Expense	CAGE	85	0	0	0	19	58	8	0
5122500 MNT BOIL-RV OSMSIS	STEX	Steam O&M Expense	JBG	56	2	41	12	0	0	0	0
5122500 Total				141	2	41	12	19	58	8	0
5122600 MNT BOIL-RHEAT ST	STEX	Steam O&M Expense	CAGE	960	0	0	0	219	653	88	0



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5122600 MNT BOIL-RHEAT ST	STEX	Steam O&M Expense	JBG	16	1	12	4	0	0	0	0
5122600 Total				976	1	12	4	219	653	88	0
5122800 MNT BOIL-SOOTBLWG	STEX	Steam O&M Expense	CAGE	1,100	0	0	0	251	748	101	1
5122800 MNT BOIL-SOOTBLWG	STEX	Steam O&M Expense	JBG	879	35	654	190	0	0	0	0
5122800 Total				1,980	35	654	190	251	748	101	1
5122900 MNT BOILR-SCRUBBER	STEX	Steam O&M Expense	CAGE	4,766	0	0	0	1,087	3,240	437	2
5122900 MNT BOILR-SCRUBBER	STEX	Steam O&M Expense	JBG	2,713	109	2,019	585	0	0	0	0
5122900 Total				7,480	109	2,019	585	1,087	3,240	437	2
5123000 MNT BOILR-BOTM ASH	STEX	Steam O&M Expense	CAGE	1,525	0	0	0	348	1,036	140	1
5123000 MNT BOILR-BOTM ASH	STEX	Steam O&M Expense	JBG	1,295	52	963	279	0	0	0	0
5123000 Total				2,819	52	963	279	348	1,036	140	1
5123100 MNT BOIL-WTR TRTMT	STEX	Steam O&M Expense	CAGE	321	0	0	0	73	218	29	0
5123100 Total				321	0	0	0	73	218	29	0
5123200 MNT BOIL-CNTL SUPT	STEX	Steam O&M Expense	CAGE	70	0	0	0	16	47	6	0
5123200 MNT BOIL-CNTL SUPT	STEX	Steam O&M Expense	JBG	563	23	419	122	0	0	0	0
5123200 Total				633	23	419	122	16	47	6	0
5123300 MAINT GEO GATH SYS	STEX	Steam O&M Expense	CAGE	137	0	0	0	31	93	13	0
5123300 Total				137	0	0	0	31	93	13	0
5123400 MAINT OF BOILERS	STEX	Steam O&M Expense	CAGE	2,146	0	0	0	489	1,458	197	1
5123400 MAINT OF BOILERS	STEX	Steam O&M Expense	JBG	997	40	742	215	0	0	0	0
5123400 Total				3,143	40	742	215	489	1,458	197	1
5124000 MNT BOILR-CONTROLS	STEX	Steam O&M Expense	CAGE	1,146	0	0	0	261	779	105	1
5124000 MNT BOILR-CONTROLS	STEX	Steam O&M Expense	JBG	120	5	89	26	0	0	0	0
5124000 Total				1,266	5	89	26	261	779	105	1
5125000 MNT BOILER-DRAFT	STEX	Steam O&M Expense	CAGE	2,823	0	0	0	644	1,919	259	1
5125000 MNT BOILER-DRAFT	STEX	Steam O&M Expense	JBG	801	32	596	173	0	0	0	0
5125000 Total				3,623	32	596	173	644	1,919	259	1
5126000 MNT BOILR-FIRESIDE	STEX	Steam O&M Expense	CAGE	2,179	0	0	0	497	1,481	200	1
5126000 MNT BOILR-FIRESIDE	STEX	Steam O&M Expense	JBG	809	33	602	175	0	0	0	0
5126000 Total				2,988	33	602	175	497	1,481	200	1
5127000 MNT BLR-BEARNG WTR	STEX	Steam O&M Expense	CAGE	149	0	0	0	34	101	14	0
5127000 MNT BLR-BEARNG WTR	STEX	Steam O&M Expense	JBG	120	5	89	26	0	0	0	0
5127000 Total				269	5	89	26	34	101	14	0
5128000 MNT BOILR WTR/STMD	STEX	Steam O&M Expense	CAGE	7,286	0	0	0	1,661	4,952	669	4
5128000 MNT BOILR WTR/STMD	STEX	Steam O&M Expense	JBG	1,913	77	1,423	413	0	0	0	0
5128000 Total				9,199	77	1,423	413	1,661	4,952	669	4
5129000 MNT BOIL-COMP AIR	STEX	Steam O&M Expense	CAGE	406	0	0	0	93	276	37	0
5129000 Total				406	0	0	0	93	276	37	0



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5129900 MAINT BOILER-MISC	STEX	Steam O&M Expense	CAGE	3,719	0	0	848	2,528	341	2	0
5129900 MAINT BOILER-MISC	STEX	Steam O&M Expense	JBG	8	0	6	2	0	0	0	0
5129900 Total				3,727	0	6	848	2,528	341	2	0
5130000 MAINT ELEC PLANT	STEX	Steam O&M Expense	CAGE	1,689	0	0	385	1,148	155	1	0
5130000 MAINT ELEC PLANT	STEX	Steam O&M Expense	CAGW	53	2	40	11	0	0	0	0
5130000 MAINT ELEC PLANT	STEX	Steam O&M Expense	JBG	504	20	375	109	0	0	0	0
5130000 Total				2,247	22	415	120	385	1,148	155	1
5131000 MAINT ELEC AC	STEX	Steam O&M Expense	CAGE	12,559	0	0	2,863	8,536	1,153	6	0
5131000 MAINT ELEC AC	STEX	Steam O&M Expense	JBG	4,521	182	3,364	976	0	0	0	0
5131000 Total				17,080	182	3,364	976	2,863	8,536	1,153	6
5131100 MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	CAGE	375	0	0	85	255	34	0	0
5131100 MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	JBG	288	12	214	62	0	0	0	0
5131100 Total				663	12	214	62	85	255	34	0
5131300 MAINT/PREVENT ROUT	STEX	Steam O&M Expense	CAGE	1	0	0	0	0	0	0	0
5131300 Total				1	0	0	0	0	0	0	0
5131400 MAINT/MAIN TURBINE	STEX	Steam O&M Expense	CAGE	8,435	0	0	1,923	5,733	774	4	0
5131400 MAINT/MAIN TURBINE	STEX	Steam O&M Expense	JBG	816	33	607	176	0	0	0	0
5131400 Total				9,250	33	607	176	1,923	5,733	774	4
5132000 MAINT ALARMS/INFO	STEX	Steam O&M Expense	CAGE	1,423	0	0	324	967	131	1	0
5132000 MAINT ALARMS/INFO	STEX	Steam O&M Expense	JBG	293	12	218	63	0	0	0	0
5132000 Total				1,716	12	218	63	324	967	131	1
5133000 MAINT/AIR-COOL-CON	STEX	Steam O&M Expense	CAGE	-12	0	0	-3	-8	-1	0	0
5133000 Total				-12	0	0	0	-3	-8	-1	0
5134000 MAINT/COMPNT COOL	STEX	Steam O&M Expense	CAGE	141	0	0	32	96	13	0	0
5134000 MAINT/COMPNT COOL	STEX	Steam O&M Expense	JBG	129	5	96	28	0	0	0	0
5134000 Total				270	5	96	28	32	96	13	0
5135000 MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	CAGE	1,078	0	0	246	733	99	1	0
5135000 MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	JBG	243	10	180	52	0	0	0	0
5135000 Total				1,321	10	180	52	246	733	99	1
5137000 MAINT-COOLING TOWR	STEX	Steam O&M Expense	CAGE	1,120	0	0	255	761	103	1	0
5137000 MAINT-COOLING TOWR	STEX	Steam O&M Expense	JBG	243	10	181	53	0	0	0	0
5137000 Total				1,363	10	181	53	255	761	103	1
5138000 MAINT-CIRCUL WATER	STEX	Steam O&M Expense	CAGE	821	0	0	187	558	75	0	0
5138000 MAINT-CIRCUL WATER	STEX	Steam O&M Expense	JBG	802	32	597	173	0	0	0	0
5138000 Total				1,623	32	597	173	187	558	75	0
5139000 MAINT-ELECT - DC	STEX	Steam O&M Expense	CAGE	196	0	0	45	133	18	0	0
5139000 MAINT-ELECT - DC	STEX	Steam O&M Expense	JBG	123	5	92	27	0	0	0	0
5139000 Total				319	5	92	27	45	133	18	0



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5139900 MNT ELEC PLT-MISC	STEX	Steam O&M Expense	CAGE	39	0	0	0	9	26	4	0	0
5139900 Total				39	0	0	0	9	26	4	0	0
5140000 MAINT MISC STM PLN	STEX	Steam O&M Expense	CAGE	2,368	0	0	0	540	1,610	217	1	0
5140000 MAINT MISC STM PLN	STEX	Steam O&M Expense	CAGW	420	17	313	91	0	0	0	0	0
5140000 MAINT MISC STM PLN	STEX	Steam O&M Expense	JBG	894	36	665	193	0	0	0	0	0
5140000 Total				3,682	53	978	283	540	1,610	217	1	0
5141000 MISC STM-COMP AIR	STEX	Steam O&M Expense	CAGE	1,304	0	0	0	297	886	120	1	0
5141000 MISC STM-COMP AIR	STEX	Steam O&M Expense	JBG	112	4	83	24	0	0	0	0	0
5141000 Total				1,416	4	83	24	297	886	120	1	0
5142000 MISC STM PLT-CONSU	STEX	Steam O&M Expense	CAGE	125	0	0	0	29	85	12	0	0
5142000 Total				125	0	0	0	29	85	12	0	0
5144000 MISC STM PLNT-LAB	STEX	Steam O&M Expense	CAGE	258	0	0	0	59	175	24	0	0
5144000 MISC STM PLNT-LAB	STEX	Steam O&M Expense	JBG	125	5	93	27	0	0	0	0	0
5144000 Total				383	5	93	27	59	175	24	0	0
5145000 MAINT MISC-SM TOOL	STEX	Steam O&M Expense	CAGE	424	0	0	0	97	288	39	0	0
5145000 MAINT MISC-SM TOOL	STEX	Steam O&M Expense	JBG	84	3	62	18	0	0	0	0	0
5145000 Total				508	3	62	18	97	288	39	0	0
5146000 MAINT/PAGING SYS	STEX	Steam O&M Expense	CAGE	121	0	0	0	28	83	11	0	0
5146000 MAINT/PAGING SYS	STEX	Steam O&M Expense	JBG	79	3	59	17	0	0	0	0	0
5146000 Total				200	3	59	17	28	83	11	0	0
5147000 MAINT/PLANT EQUIP	STEX	Steam O&M Expense	CAGE	875	0	0	0	199	594	80	0	0
5147000 MAINT/PLANT EQUIP	STEX	Steam O&M Expense	JBG	459	18	342	99	0	0	0	0	0
5147000 Total				1,334	18	342	99	199	594	80	0	0
5148000 MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	CAGE	1,373	0	0	0	313	933	126	1	0
5148000 MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	JBG	426	17	317	92	0	0	0	0	0
5148000 Total				1,798	17	317	92	313	933	126	1	0
5149000 MAINT MISC-OTHER	STEX	Steam O&M Expense	CAGE	37	0	0	0	8	25	3	0	0
5149000 MAINT MISC-OTHER	STEX	Steam O&M Expense	JBG	-83	-3	-62	-18	0	0	0	0	0
5149000 Total				-47	-3	-62	-18	8	25	3	0	0
5149500 MAINT STM PLT-ENV AM	STEX	Steam O&M Expense	SO	0	0	0	0	0	0	0	0	0
5149500 Total				0	0	0	0	0	0	0	0	0
5350000 OPER SUPERV & ENG	HYEX	Hydro O&M Expense	CAGE	823	0	0	0	188	559	76	0	0
5350000 OPER SUPERV & ENG	HYEX	Hydro O&M Expense	CAGW	7,989	321	5,944	1,724	0	0	0	0	0
5350000 Total				8,812	321	5,944	1,724	188	559	76	0	0
5360000 WATER FOR POWER	HYEX	Hydro O&M Expense	CAGW	39	2	29	8	0	0	0	0	0
5360000 Total				39	2	29	8	0	0	0	0	0
5370000 HYDRAULIC EXPENSES	HYEX	Hydro O&M Expense	CAGW	2,252	91	1,675	486	0	0	0	0	0
5370000 Total				2,252	91	1,675	486	0	0	0	0	0



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5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	CAGE	127	0	0	29	87	12	0
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	CAGW	564	23	419	122	0	0	0
5371000 Total					691	23	419	122	29	87	12
5372000	HYDRO/HATCHERY EXP	HYEX	Hydro O&M Expense	CAGW	431	17	321	93	0	0	0
5372000 Total					431	17	321	93	0	0	0
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	CAGE	60	0	0	14	40	5	0
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	CAGW	168	7	125	36	0	0	0
5374000 Total					227	7	125	36	14	40	5
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	CAGE	246	0	0	56	167	23	0
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	CAGW	595	24	443	128	0	0	0
5379000 Total					841	24	443	128	56	167	23
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	CAGE	7,525	0	0	1,716	5,115	691	4
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	CAGW	12,028	484	8,949	2,595	0	0	0
5390000 Total					19,552	484	8,949	2,595	1,716	5,115	691
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	CAGE	73	0	0	17	49	7	0
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	CAGW	1,242	50	924	268	0	0	0
5400000 Total					1,314	50	924	268	17	49	7
5410000	MNT SUPERV & ENG	HYEX	Hydro O&M Expense	CAGW	0	0	0	0	0	0	0
5410000 Total					0	0	0	0	0	0	0
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	CAGE	26	0	0	6	18	2	0
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	CAGW	487	20	363	105	0	0	0
5420000 Total					514	20	363	105	6	18	2
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	CAGE	633	0	0	144	430	58	0
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	CAGW	938	38	698	202	0	0	0
5430000 Total					1,572	38	698	202	144	430	58
5440000	MAINT OF ELEC PLNT	HYEX	Hydro O&M Expense	CAGE	66	0	0	15	45	6	0
5440000 Total					66	0	0	15	45	6	0
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	CAGE	111	0	0	25	75	10	0
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	CAGW	997	40	742	215	0	0	0
5441000 Total					1,108	40	742	215	25	75	10
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	CAGE	122	0	0	28	83	11	0
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	CAGW	698	28	519	151	0	0	0
5442000 Total					820	28	519	151	28	83	11
5450000	MNT MISC HYDRO PLT	HYEX	Hydro O&M Expense	CAGW	12	0	9	3	0	0	0
5450000 Total					12	0	9	3	0	0	0
5451000	MNT-FISH/WILDLIFE	HYEX	Hydro O&M Expense	CAGW	1,066	43	793	230	0	0	0
5451000 Total					1,066	43	793	230	0	0	0
5454000	MAINT-OTH REC FAC	HYEX	Hydro O&M Expense	CAGW	1	0	1	0	0	0	0



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5454000 Total			1	0	1	0	0	0	0	0	0
5455000 MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	CAGE	399	0	0	0	91	271	37	0
5455000 MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	CAGW	884	36	658	191	0	0	0	0
5455000 Total			1,283	36	658	191	91	271	37	0	0
5459000 MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	CAGE	331	0	0	0	75	225	30	0
5459000 MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	CAGW	1,317	53	980	284	0	0	0	0
5459000 Total			1,648	53	980	284	75	225	30	0	0
5460000 OPER SUPERV & ENG	OPEX	Other Production O&M Expense	CAGE	161	0	0	0	37	109	15	0
5460000 OPER SUPERV & ENG	OPEX	Other Production O&M Expense	CAGW	120	5	89	26	0	0	0	0
5460000 Total			280	5	89	26	37	109	15	0	0
547NPC	NPCX	Net Power Cost Expense	CAEW	60,748	2,571	44,454	13,724	0	0	0	0
547NPC Total			60,748	2,571	44,454	13,724	0	0	0	0	0
5480000 GENERATION EXP	OPEX	Other Production O&M Expense	CAGE	8,530	0	0	0	1,945	5,798	783	4
5480000 GENERATION EXP	OPEX	Other Production O&M Expense	CAGW	9,240	372	6,875	1,994	0	0	0	0
5480000 Total			17,771	372	6,875	1,994	1,945	5,798	783	4	0
5490000 MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	CAGE	2,545	0	0	0	580	1,730	234	1
5490000 MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	CAGW	1,548	62	1,152	334	0	0	0	0
5490000 MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	OR	96	0	96	0	0	0	0	0
5490000 MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	SG	1,020	14	261	80	154	450	60	0
5490000 Total			5,209	77	1,509	414	735	2,180	294	2	0
5500000 RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	CAGE	1,744	0	0	0	398	1,186	160	1
5500000 RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	CAGW	1,862	75	1,386	402	0	0	0	0
5500000 RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	OR	288	0	288	0	0	0	0	0
5500000 RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	SG	39	1	10	3	6	17	2	0
5500000 Total			3,934	75	1,684	405	404	1,203	162	1	0
5520000 MAINT OF STRUCTURE	OPEX	Other Production O&M Expense	CAGE	2,904	0	0	0	662	1,974	267	1
5520000 MAINT OF STRUCTURE	OPEX	Other Production O&M Expense	CAGW	26	1	19	6	0	0	0	0
5520000 Total			2,930	1	19	6	662	1,974	267	1	0
5530000 MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	CAGE	9,906	0	0	0	2,258	6,733	909	5
5530000 MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	CAGW	4,791	193	3,564	1,034	0	0	0	0
5530000 Total			14,696	193	3,564	1,034	2,258	6,733	909	5	0
5540000 MNT MSC OTH PWR GN	OPEX	Other Production O&M Expense	CAGE	945	0	0	0	216	643	87	0
5540000 MNT MSC OTH PWR GN	OPEX	Other Production O&M Expense	CAGW	233	9	173	50	0	0	0	0
5540000 Total			1,178	9	173	50	216	643	87	0	0
5546000 MISC PLANT EQUIP	OPEX	Other Production O&M Expense	CAGE	65	0	0	0	15	44	6	0
5546000 Total			65	0	0	0	15	44	6	0	0
555NPC	NPCX	Net Power Cost Expense	CAGW	192,672	7,750	143,349	41,573	0	0	0	0
555NPC	NPCX	Net Power Cost Expense	CAEW	1,051	44	769	237	0	0	0	0



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555NPC	NPCX	Net Power Cost Expense	216	0	0	216	0	0	0	0	0
555NPC Total			193,939	7,794	144,118	42,026	0	0	0	0	0
5552300	WA REC COMPLIANCE	Net Power Cost Expense	5	0	0	0	0	0	0	0	5
5552300 Total			5	0	0	0	0	0	0	0	5
5552400	RENEW ENRGY CR PURCH	Net Power Cost Expense	786	0	0	0	0	0	0	0	786
5552400 Total			786	0	0	0	0	0	0	0	786
5555700	NPC Deferral Mchnsm	Net Power Cost Expense	-71,075	0	0	0	0	0	0	0	-71,075
5555700	NPC Deferral Mchnsm	Net Power Cost Expense	1,141	0	0	1,141	0	0	0	0	0
5555700 Total			-69,933	0	0	1,141	0	0	0	0	-71,075
5560000	SYS CTRL & LD DISP	Power Supply Expense	910	13	232	71	138	402	54	0	0
5560000 Total			910	13	232	71	138	402	54	0	0
5570000	OTHER EXPENSES	Power Supply Expense	7,198	0	0	0	1,641	4,893	661	4	0
5570000	OTHER EXPENSES	Power Supply Expense	237	10	177	51	0	0	0	0	0
5570000	OTHER EXPENSES	Power Supply Expense	9	0	7	2	0	0	0	0	0
5570000	OTHER EXPENSES	Power Supply Expense	1,884	76	1,402	407	0	0	0	0	0
5570000	OTHER EXPENSES	Power Supply Expense	26,560	376	6,786	2,075	4,021	11,720	1,574	9	0
5570000 Total			35,888	462	8,371	2,534	5,662	16,612	2,234	13	0
5579000	OTH EXP-ST SITUS ACT	Power Supply Expense	3,757	0	0	0	0	0	3,757	0	0
5579000	OTH EXP-ST SITUS ACT	Power Supply Expense	1,683	0	1,683	0	0	0	0	0	0
5579000 Total			5,440	0	1,683	0	0	0	3,757	0	0
5579100	OTH EXP-LIQ DAMAGE	Power Supply Expense	24	0	0	0	0	24	0	0	0
5579100	OTH EXP-LIQ DAMAGE	Power Supply Expense	65	0	0	0	65	0	0	0	0
5579100 Total			89	0	0	0	65	24	0	0	0
5600000	OPER SUPERV & ENG	Transmission O&M Expense	513	0	0	0	117	348	47	0	0
5600000	OPER SUPERV & ENG	Transmission O&M Expense	242	10	180	52	0	0	0	0	0
5600000	OPER SUPERV & ENG	Transmission O&M Expense	6,535	93	1,670	510	989	2,883	387	2	0
5600000 Total			7,289	102	1,850	563	1,106	3,232	434	2	0
5612000	LD - MONITOR & OPER	Transmission O&M Expense	29	0	0	0	7	19	3	0	0
5612000	LD - MONITOR & OPER	Transmission O&M Expense	25	1	19	5	0	0	0	0	0
5612000	LD - MONITOR & OPER	Transmission O&M Expense	7,299	103	1,865	570	1,105	3,221	433	2	0
5612000 Total			7,353	104	1,883	576	1,111	3,240	435	2	0
5614000	SCHED, SYS CTR & DSP	Transmission O&M Expense	435	18	324	94	0	0	0	0	0
5614000 Total			435	18	324	94	0	0	0	0	0
5614010	EIM - SCHEDULING, SYS	Transmission O&M Expense	898	13	229	70	136	396	53	0	0
5614010 Total			898	13	229	70	136	396	53	0	0
5615000	REL PLAN & STDS DEV	Transmission O&M Expense	1,905	0	0	0	434	1,295	175	1	0
5615000 Total			1,905	0	0	0	434	1,295	175	1	0
5616000	TRANS SVC STUDIES	Transmission O&M Expense	123	2	31	10	19	54	7	0	0



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(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5616000 Total			123	2	31	10	19	54	7	0	0
5617000 GEN INTERCNCT STUD	TNEX	Transmission O&M Expense	1,072	15	274	84	162	473	64	0	0
5617000 Total			1,072	15	274	84	162	473	64	0	0
5618000 REL PLN & STAND SVCS	TNEX	Transmission O&M Expense	0	0	0	0	0	0	0	0	0
5618000 REL PLN & STAND SVCS	TNEX	Transmission O&M Expense	8,211	116	2,098	641	1,243	3,623	487	3	0
5618000 Total			8,211	116	2,098	641	1,243	3,623	487	3	0
5620000 STATION EXP(TRANS)	TNEX	Transmission O&M Expense	2,077	0	0	0	474	1,412	191	1	0
5620000 STATION EXP(TRANS)	TNEX	Transmission O&M Expense	626	25	466	135	0	0	0	0	0
5620000 STATION EXP(TRANS)	TNEX	Transmission O&M Expense	70	3	52	15	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			2,789	28	521	151	476	1,419	192	1	0
5630000 OVERHEAD LINE EXP	TNEX	Transmission O&M Expense	903	0	0	0	206	614	83	0	0
5630000 OVERHEAD LINE EXP	TNEX	Transmission O&M Expense	135	5	101	29	0	0	0	0	0
5630000 Total			1,038	5	101	29	206	614	83	0	0
565NPC	NPCX	Net Power Cost Expense	124,486	5,007	92,618	26,861	0	0	0	0	0
565NPC Total			124,486	5,007	92,618	26,861	0	0	0	0	0
5660000 MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	429	0	0	0	98	292	39	0	0
5660000 MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	82	3	61	18	0	0	0	0	0
5660000 MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	2,352	33	601	184	356	1,038	139	1	0
5660000 Total			2,863	37	662	201	454	1,330	179	1	0
5660010 MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	9	0	2	1	1	4	1	0	0
5660010 Total			9	0	2	1	1	4	1	0	0
5670000 RENTS-TRANSMISSION	TNEX	Transmission O&M Expense	1,170	0	0	0	267	795	107	1	0
5670000 RENTS-TRANSMISSION	TNEX	Transmission O&M Expense	933	38	694	201	0	0	0	0	0
5670000 RENTS-TRANSMISSION	TNEX	Transmission O&M Expense	18	0	5	1	3	8	1	0	0
5670000 Total			2,121	38	699	203	269	803	108	1	0
5680000 MNT SUPERV & ENG	TNEX	Transmission O&M Expense	547	0	0	0	125	372	50	0	0
5680000 MNT SUPERV & ENG	TNEX	Transmission O&M Expense	225	9	168	49	0	0	0	0	0
5680000 MNT SUPERV & ENG	TNEX	Transmission O&M Expense	578	8	148	45	87	255	34	0	0
5680000 Total			1,350	17	315	94	212	627	84	0	0
5690000 MAINT OF STRUCTURE	TNEX	Transmission O&M Expense	82	0	0	0	19	56	8	0	0
5690000 MAINT OF STRUCTURE	TNEX	Transmission O&M Expense	1	0	1	0	0	0	0	0	0
5690000 Total			84	0	1	0	19	56	8	0	0
5691000 MAINT-COMP HW TRANS	TNEX	Transmission O&M Expense	7	0	2	1	1	3	0	0	0
5691000 Total			7	0	2	1	1	3	0	0	0
5692000 MAINT-COMP SW TRANS	TNEX	Transmission O&M Expense	849	12	217	66	129	375	50	0	0
5692000 Total			849	12	217	66	129	375	50	0	0
5693000 MAINT-COM EQP TRANS	TNEX	Transmission O&M Expense	54	0	0	0	12	37	5	0	0



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(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
5693000	MAINT-COM EQP TRANS	TNEX	Transmission O&M Expense	CAGW	369	15	275	80	0	0	0	0
5693000	MAINT-COM EQP TRANS	TNEX	Transmission O&M Expense	SG	4,444	63	1,135	347	673	1,961	263	2
5693000 Total					4,867	78	1,410	427	685	1,998	268	2
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	CAGE	8,784	0	0	0	2,003	5,971	806	5
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	CAGW	2,625	106	1,953	566	0	0	0	0
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	JBG	115	5	86	25	0	0	0	0
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	SG	332	5	85	26	50	146	20	0
5700000 Total					11,856	115	2,123	617	2,053	6,117	826	5
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	CAGE	8,398	0	0	0	1,915	5,708	771	4
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	CAGW	7,789	313	5,795	1,681	0	0	0	0
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	SG	-31	0	-8	-2	-5	-14	-2	0
5710000 Total					16,156	313	5,787	1,678	1,910	5,695	769	4
5720000	MNT UNDERGRD LINES	TNEX	Transmission O&M Expense	CAGE	26	0	0	0	6	18	2	0
5720000	MNT UNDERGRD LINES	TNEX	Transmission O&M Expense	CAGW	11	0	8	2	0	0	0	0
5720000 Total					38	0	8	2	6	18	2	0
5730000	MNT MSC TRANS PLNT	TNEX	Transmission O&M Expense	CAGE	53	0	0	0	12	36	5	0
5730000	MNT MSC TRANS PLNT	TNEX	Transmission O&M Expense	SG	98	1	25	8	15	43	6	0
5730000 Total					151	1	25	8	27	79	11	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	CA	47	47	0	0	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	31	0	0	0	0	0	31	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	OR	309	0	309	0	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	7,995	257	2,116	515	841	3,867	399	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	UT	424	0	0	0	0	424	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WA	133	0	0	133	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	105	0	0	0	105	0	0	0
5800000 Total					9,045	304	2,425	648	946	4,291	430	0
5810000	LOAD DISPATCHING	DNEX	Distribution O&M Expense	SNPD	12,175	392	3,223	784	1,281	5,889	607	0
5810000 Total					12,175	392	3,223	784	1,281	5,889	607	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	CA	76	76	0	0	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	IDU	595	0	0	0	0	0	595	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	OR	1,050	0	1,050	0	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	SNPD	4	0	1	0	0	2	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	UT	1,946	0	0	0	0	1,946	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WA	297	0	0	297	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WYP	710	0	0	0	710	0	0	0
5820000 Total					4,678	77	1,051	297	710	1,948	595	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	CA	244	244	0	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	IDU	377	0	0	0	0	0	377	0



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(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	OR	1,650	0	1,650	0	0	0	0		
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	SNPD	0	0	0	0	0	0	0		
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	UT	5,928	0	0	0	5,928	0	0		
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WA	232	0	0	232	0	0	0		
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYP	516	0	0	0	516	0	0		
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYU	139	0	0	0	139	0	0		
5830000 Total					9,086	244	1,650	232	656	5,928	377	0	0
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	OR	0	0	0	0	0	0	0		
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	UT	1	0	0	0	0	1	0		
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	WYP	0	0	0	0	0	0	0		
5840000 Total					2	0	0	0	0	1	0	0	0
5850000	STRT LGHT-SGNL SYS	DNEX	Distribution O&M Expense	SNPD	213	7	56	14	22	103	11		
5850000 Total					213	7	56	14	22	103	11	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	CA	82	82	0	0	0	0	0		
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	IDU	195	0	0	0	0	195	0		
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	OR	741	0	741	0	0	0	0		
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	UT	844	0	0	0	844	0	0		
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WA	306	0	0	306	0	0	0		
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYP	346	0	0	0	346	0	0		
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYU	108	0	0	0	108	0	0		
5860000 Total					2,625	82	741	306	455	844	195	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	CA	596	596	0	0	0	0	0		
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	IDU	862	0	0	0	0	862	0		
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	OR	5,498	0	5,498	0	0	0	0		
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	UT	5,267	0	0	0	0	5,267	0		
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WA	1,298	0	0	1,298	0	0	0		
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYP	1,119	0	0	0	1,119	0	0		
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYU	137	0	0	0	137	0	0		
5870000 Total					14,777	596	5,498	1,298	1,256	5,267	862	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	CA	32	32	0	0	0	0	0		
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	IDU	-15	0	0	0	0	-15	0		
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	OR	78	0	78	0	0	0	0		
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	SNPD	871	28	231	56	92	421	43		
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	UT	-75	0	0	0	0	-75	0		
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WA	-16	0	0	-16	0	0	0		
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYP	-113	0	0	0	-113	0	0		
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYU	-75	0	0	0	-75	0	0		
5880000 Total					687	60	309	40	-97	347	28	0	0



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(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	CA	60	60	0	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	IDU	39	0	0	0	0	39	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	OR	1,590	0	1,590	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	SNPD	13	0	3	1	1	6	1
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	UT	437	0	0	0	0	437	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WA	145	0	0	145	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYP	488	0	0	0	488	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYU	87	0	0	0	87	0	0
5890000 Total					2,860	60	1,594	146	576	443	40
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	CA	125	125	0	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	148	0	0	0	0	148	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	OR	949	0	949	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	2,489	80	659	160	262	1,204	124
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	UT	1,486	0	0	0	0	1,486	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WA	210	0	0	210	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	533	0	0	0	533	0	0
5900000 Total					5,940	206	1,608	370	795	2,690	272
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	CA	47	47	0	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	IDU	127	0	0	0	0	127	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	OR	439	0	439	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	SNPD	181	6	48	12	19	87	9
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	UT	956	0	0	0	0	956	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WA	121	0	0	121	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYP	389	0	0	0	389	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYU	71	0	0	0	71	0	0
5910000 Total					2,330	53	486	132	480	1,044	136
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	CA	231	231	0	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	IDU	264	0	0	0	0	264	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	OR	2,645	0	2,645	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	SNPD	1,853	60	491	119	195	896	92
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	UT	3,337	0	0	0	0	3,337	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WA	280	0	0	280	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYP	988	0	0	0	988	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYU	96	0	0	0	96	0	0
5920000 Total					9,695	290	3,136	400	1,279	4,234	357
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	CA	11,384	11,384	0	0	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	IDU	3,355	0	0	0	0	3,355	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	OR	30,124	0	30,124	0	0	0	0



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(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	SNPD	2,198	71	582	142	231	1,063	110	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	UT	31,804	0	0	0	0	31,804	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WA	5,403	0	0	5,403	0	0	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYP	5,462	0	0	0	5,462	0	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYU	809	0	0	0	809	0	0	0	0
5930000 Total					90,538	11,455	30,706	5,545	6,502	32,867	3,464	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	CA	-361	-361	0	0	0	0	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	IDU	243	0	0	0	0	0	243	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	OR	-2,146	0	-2,146	0	0	0	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	UT	1,305	0	0	0	0	1,305	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WA	-217	0	0	-217	0	0	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WYP	-58	0	0	0	-58	0	0	0	0
5931000 Total					-1,233	-361	-2,146	-217	-58	1,305	243	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	CA	440	440	0	0	0	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	IDU	865	0	0	0	0	0	865	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	OR	6,235	0	6,235	0	0	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	SNPD	25	1	7	2	3	12	1	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	UT	14,954	0	0	0	0	14,954	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WA	1,201	0	0	1,201	0	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYP	1,809	0	0	0	1,809	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYU	246	0	0	0	246	0	0	0	0
5940000 Total					25,774	441	6,241	1,202	2,058	14,966	867	0	0
5950000	MAINT LINE TRNSFRM	DNEX	Distribution O&M Expense	SNPD	958	31	254	62	101	463	48	0	0
5950000 Total					958	31	254	62	101	463	48	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	CA	82	82	0	0	0	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	IDU	94	0	0	0	0	0	94	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	OR	850	0	850	0	0	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	UT	1,272	0	0	0	0	1,272	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WA	141	0	0	141	0	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYP	355	0	0	0	355	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYU	114	0	0	0	114	0	0	0	0
5960000 Total					2,908	82	850	141	469	1,272	94	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	CA	20	20	0	0	0	0	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	IDU	40	0	0	0	0	0	40	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	OR	259	0	259	0	0	0	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	SNPD	-265	-9	-70	-17	-28	-128	-13	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	UT	240	0	0	0	0	240	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WA	32	0	0	32	0	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		
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYP	36	0	0	36	0	0	0		
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYU	14	0	0	14	0	0	0		
5970000 Total					376	12	188	15	22	112	27	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	CA	69	69	0	0	0	0	0		
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	IDU	83	0	0	0	0	83	0		
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	OR	620	0	620	0	0	0	0		
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	SNPD	3,397	109	899	219	357	1,643	169		
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	UT	672	0	0	0	672	0	0		
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WA	128	0	0	128	0	0	0		
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WYP	185	0	0	185	0	0	0		
5980000 Total					5,153	178	1,519	346	542	2,315	252	0	0
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	CN	2,689	64	840	187	200	1,286	113		
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	WYP	0	0	0	0	0	0	0		
9010000 Total					2,690	64	840	187	200	1,286	113	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CA	659	659	0	0	0	0	0		
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CN	744	18	232	52	55	356	31		
9020000	METER READING EXP	CAEX	Customer Accounting Expense	IDU	2,185	0	0	0	0	2,185	0		
9020000	METER READING EXP	CAEX	Customer Accounting Expense	OR	7,224	0	7,224	0	0	0	0		
9020000	METER READING EXP	CAEX	Customer Accounting Expense	UT	4,462	0	0	0	4,462	0	0		
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WA	642	0	0	642	0	0	0		
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYP	1,080	0	0	1,080	0	0	0		
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYU	227	0	0	227	0	0	0		
9020000 Total					17,222	677	7,456	694	1,362	4,817	2,216	0	0
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	CN	1,085	26	339	75	81	519	46		
9030000 Total					1,085	26	339	75	81	519	46	0	0
9031000	CUST RCRD/CUST SYS	CAEX	Customer Accounting Expense	CN	2,019	48	630	140	150	966	85		
9031000	CUST RCRD/CUST SYS	CAEX	Customer Accounting Expense	OR	51	0	51	0	0	0	0		
9031000 Total					2,070	48	681	140	150	966	85	0	0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CA	0	0	0	0	0	0	0		
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CN	8,996	216	2,808	624	668	4,302	378		
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	UT	-4	0	0	0	0	-4	0		
9032000 Total					8,991	216	2,808	624	668	4,298	378	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CA	169	169	0	0	0	0	0		
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CN	14,667	352	4,579	1,017	1,089	7,015	616		
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	IDU	367	0	0	0	0	367	0		
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	OR	1,550	0	1,550	0	0	0	0		
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	UT	3,140	0	0	0	3,140	0	0		
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WA	516	0	0	516	0	0	0		



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Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYP	467	0	0	467	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYU	81	0	0	81	0	0	0
9033000 Total					20,956	520	6,129	1,533	1,636	10,154	983
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	CA	10	10	0	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	IDU	23	0	0	0	0	23	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	OR	122	0	122	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	UT	75	0	0	0	75	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WA	14	0	0	14	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYP	16	0	0	0	16	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYU	5	0	0	0	5	0	0
9035000 Total					264	10	122	14	21	75	23
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	CN	14,974	359	4,674	1,039	1,111	7,161	629
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	OR	22	0	22	0	0	0	0
9036000 Total					14,996	359	4,696	1,039	1,111	7,161	629
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CA	712	712	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CN	64	2	20	4	5	31	3
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	IDU	718	0	0	0	0	718	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	OR	4,700	0	4,700	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	UT	4,558	0	0	0	4,558	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WA	1,670	0	0	1,670	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WYP	999	0	0	0	999	0	0
9040000 Total					13,421	714	4,720	1,674	1,004	4,589	721
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	CA	20	20	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	IDU	0	0	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	OR	-69	0	-69	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	UT	-29	0	0	0	0	-29	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WA	0	0	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WYP	-6	0	0	0	-6	0	0
9042000 Total					-84	20	-69	0	-6	-29	0
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	CN	22	1	7	2	2	11	1
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	UT	417	0	0	0	0	417	0
9050000 Total					439	1	7	2	2	427	1
9070000	SUPRV (CUST SERV)	CSEX	Customer Service Expense	CN	0	0	0	0	0	0	0
9070000 Total					0	0	0	0	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CA	38	38	0	0	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CN	9	0	3	1	1	4	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	OR	1	0	1	0	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	UT	5	0	0	0	0	5	0



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(Allocated in Thousands)

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9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WA	8	0	0	8	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WYP	1	0	0	0	1	0	0
9080000 Total					63	38	4	9	2	9	0
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	CA	33	33	0	0	0	0	0
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	CN	867	21	271	60	64	415	36
9081000 Total					900	54	271	60	64	415	36
9084000	DSM DIRECT	CSEX	Customer Service Expense	CA	37	37	0	0	0	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	CN	1,285	31	401	89	95	614	54
9084000	DSM DIRECT	CSEX	Customer Service Expense	IDU	0	0	0	0	0	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	OTHER	99	0	0	0	0	0	99
9084000	DSM DIRECT	CSEX	Customer Service Expense	UT	7	0	0	0	0	7	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	WA	7	0	0	7	0	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	WYP	-2	0	0	0	-2	0	0
9084000 Total					1,432	68	401	96	94	621	54
9085000	DSM AMORT	CSEX	Customer Service Expense	WYP	2	0	0	0	2	0	0
9085000 Total					2	0	0	0	2	0	0
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	OTHER	69,327	0	0	0	0	0	69,327
9085100 Total					69,327	0	0	0	0	0	69,327
9086000	CUST SERV	CSEX	Customer Service Expense	CA	0	0	0	0	0	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	CN	540	13	169	37	40	258	23
9086000	CUST SERV	CSEX	Customer Service Expense	IDU	17	0	0	0	0	0	17
9086000	CUST SERV	CSEX	Customer Service Expense	OR	2,095	0	2,095	0	0	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	UT	2,447	0	0	0	0	2,447	0
9086000	CUST SERV	CSEX	Customer Service Expense	WA	340	0	0	340	0	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	WYP	968	0	0	0	968	0	0
9086000 Total					6,409	13	2,264	378	1,008	2,706	40
9089500	BLUE SKY EXPENSE	CSEX	Customer Service Expense	OTHER	3,944	0	0	0	0	0	3,944
9089500 Total					3,944	0	0	0	0	0	3,944
9089600	SOLAR FEED-IN EXP	CSEX	Customer Service Expense	OTHER	9,987	0	0	0	0	0	9,987
9089600 Total					9,987	0	0	0	0	0	9,987
9089700	SUBSCRIBER SOLAR	CSEX	Customer Service Expense	UT	125	0	0	0	0	125	0
9089700 Total					125	0	0	0	0	125	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CA	147	147	0	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CN	2,687	64	839	186	199	1,285	113
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	IDU	161	0	0	0	0	0	161
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	OR	1,894	0	1,894	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	UT	1,553	0	0	0	0	1,553	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WA	273	0	0	273	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
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYP	369	0	0	369	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYU	3	0	0	3	0	0	0
9090000 Total					7,087	212	2,733	459	571	2,838	274
9100000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	5	0	2	0	2	0	0
9100000 Total					5	0	2	0	2	0	0
9101000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	11	0	3	1	5	0	0
9101000 Total					11	0	3	1	5	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	73,781	1,429	18,105	4,945	10,776	34,003	4,504
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WA	0	0	0	0	0	0	0
9200000 Total					73,781	1,429	18,105	4,945	10,776	34,003	4,504
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CA	5	5	0	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CN	89	2	28	6	7	43	4
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	IDU	26	0	0	0	0	26	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	OR	57	0	57	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	SO	9,148	177	2,245	613	1,336	4,216	558
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	UT	128	0	0	0	128	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WA	10	0	0	10	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYP	36	0	0	0	36	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYU	8	0	0	0	8	0	0
9210000 Total					9,508	184	2,330	629	1,388	4,387	589
9220000	A&G EXP TRANSF-CR	AGEX	Administrative & General Expense	SO	-33,020	-639	-8,103	-2,213	-4,823	-15,218	-2,016
9220000 Total					-33,020	-639	-8,103	-2,213	-4,823	-15,218	-2,016
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	CA	129	129	0	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	IDU	0	0	0	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	OR	88	0	88	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	SO	12,592	244	3,090	844	1,839	5,803	769
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	UT	1,275	0	0	0	1,275	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WA	10	0	0	10	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYP	1	0	0	0	1	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYU	6	0	0	0	6	0	0
9230000 Total					14,099	373	3,178	854	1,846	7,078	769
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	OR	36	0	36	0	0	0	0
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	SO	8,410	163	2,064	564	1,228	3,876	513
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	UT	4	0	0	0	4	0	0
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	WYP	2	0	0	0	2	0	0
9239990 Total					8,452	163	2,100	564	1,231	3,880	513
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	IDU	114	0	0	0	0	114	0



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Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	OR	7,069	0	7,069	0	0	0	0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	UT	2,152	0	0	0	2,152	0	0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	WYP	350	0	0	0	350	0	0
9241000 Total					9,684	0	7,069	0	350	2,152	114
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	CA	1,468	1,468	0	0	0	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	OR	-773	0	-773	0	0	0	0
9242000 Total					696	1,468	-773	0	0	0	0
9243000	PROP INS - PREMIUMS	AGEX	Administrative & General Expense	SO	4,723	91	1,159	317	690	2,177	288
9243000 Total					4,723	91	1,159	317	690	2,177	288
9250000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	17,292	335	4,243	1,159	2,526	7,969	1,056
9250000 Total					17,292	335	4,243	1,159	2,526	7,969	1,056
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	OR	-22	0	-22	0	0	0	0
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	22	0	5	1	3	10	1
9251000 Total					0	0	-16	1	3	10	1
9261200	PEN EXP-OTH NBC	AGEX	Administrative & General Expense	SO	8,017	155	1,967	537	1,171	3,695	489
9261200 Total					8,017	155	1,967	537	1,171	3,695	489
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	CA	-45	-45	0	0	0	0	0
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	OR	-504	0	-504	0	0	0	0
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	SO	-3,097	-60	-760	-208	-452	-1,427	-189
9261500 Total					-3,645	-105	-1,264	-208	-452	-1,427	-189
9262200	POSTRET EXP-OTH NBC	AGEX	Administrative & General Expense	SO	-11,898	-230	-2,920	-797	-1,738	-5,483	-726
9262200 Total					-11,898	-230	-2,920	-797	-1,738	-5,483	-726
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	CA	9	9	0	0	0	0	0
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	OR	97	0	97	0	0	0	0
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	WYP	375	0	0	0	375	0	0
9262500 Total					481	9	97	0	375	0	0
9263200	SERP EXP-OTH NBC	AGEX	Administrative & General Expense	SO	2,918	57	716	196	426	1,345	178
9263200 Total					2,918	57	716	196	426	1,345	178
9269100	GROSS-UP - PENSION	AGEX	Administrative & General Expense	SO	7,400	143	1,816	496	1,081	3,410	452
9269100 Total					7,400	143	1,816	496	1,081	3,410	452
9269200	GROSS-UP - POST-RETR	AGEX	Administrative & General Expense	SO	2,070	40	508	139	302	954	126
9269200 Total					2,070	40	508	139	302	954	126
9269300	GROSS-UP - SERP	AGEX	Administrative & General Expense	SO	25	0	6	2	4	11	1
9269300 Total					25	0	6	2	4	11	1
9269400	GROSS-UP - MD/DN/V/L	AGEX	Administrative & General Expense	SO	61,452	1,190	15,080	4,118	8,975	28,321	3,751
9269400 Total					61,452	1,190	15,080	4,118	8,975	28,321	3,751
9269500	GROSS-UP - 401(K) EX	AGEX	Administrative & General Expense	SO	37,760	731	9,266	2,531	5,515	17,402	2,305
9269500 Total					37,760	731	9,266	2,531	5,515	17,402	2,305



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9269600	GROSS-UP - POST-EMPL	AGEX	Administrative & General Expense	SO	6,681	129	1,639	448	976	3,079	408	2	0
9269600 Total					6,681	129	1,639	448	976	3,079	408	2	0
9269700	GROSS-UP - OTH BEN E	AGEX	Administrative & General Expense	SO	6,718	130	1,649	450	981	3,096	410	2	0
9269700 Total					6,718	130	1,649	450	981	3,096	410	2	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	CA	924	924	0	0	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	CAEE	8	0	0	0	2	5	1	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	IDU	51	0	0	0	0	0	51	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	OR	585	0	585	0	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	SO	3,155	61	774	211	461	1,454	193	1	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	UT	372	0	0	0	0	372	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WA	43	0	0	43	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WYP	56	0	0	0	56	0	0	0	0
9280000 Total					5,193	985	1,359	254	519	1,832	244	1	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	CA	134	134	0	0	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	IDU	644	0	0	0	0	0	644	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	OR	3,486	0	3,486	0	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	SO	0	0	0	0	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	UT	6,280	0	0	0	0	6,280	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WA	621	0	0	621	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WYP	1,540	0	0	0	1,540	0	0	0	0
9282000 Total					12,704	134	3,486	621	1,540	6,280	644	0	0
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	CAGE	206	0	0	0	47	140	19	0	0
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	CAGW	2,612	105	1,944	564	0	0	0	0	0
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	SG	2,415	34	617	189	366	1,066	143	1	0
9283000 Total					5,234	139	2,561	752	413	1,206	162	1	0
9290000	DUPLICATE CHRGS-CR	AGEX	Administrative & General Expense	SO	-8,022	-155	-1,969	-538	-1,172	-3,697	-490	-2	0
9290000 Total					-8,022	-155	-1,969	-538	-1,172	-3,697	-490	-2	0
9299100	DUP CHG CR - PENSION	AGEX	Administrative & General Expense	SO	-7,400	-143	-1,816	-496	-1,081	-3,410	-452	-2	0
9299100 Total					-7,400	-143	-1,816	-496	-1,081	-3,410	-452	-2	0
9299200	DUP CHG CR - POST-RT	AGEX	Administrative & General Expense	SO	-2,070	-40	-508	-139	-302	-954	-126	-1	0
9299200 Total					-2,070	-40	-508	-139	-302	-954	-126	-1	0
9299300	DUP CHRG CR - SERP	AGEX	Administrative & General Expense	SO	-25	0	-6	-2	-4	-11	-1	0	0
9299300 Total					-25	0	-6	-2	-4	-11	-1	0	0
9299400	DUP CHG CR - M/D/V/L	AGEX	Administrative & General Expense	SO	-61,452	-1,190	-15,080	-4,118	-8,975	-28,321	-3,751	-16	0
9299400 Total					-61,452	-1,190	-15,080	-4,118	-8,975	-28,321	-3,751	-16	0
9299500	DUP CHRG CR - 401(K)	AGEX	Administrative & General Expense	SO	-37,760	-731	-9,266	-2,531	-5,515	-17,402	-2,305	-10	0
9299500 Total					-37,760	-731	-9,266	-2,531	-5,515	-17,402	-2,305	-10	0
9299600	DUP CHG CR - POST-EM	AGEX	Administrative & General Expense	SO	-6,681	-129	-1,639	-448	-976	-3,079	-408	-2	0



Operations & Maintenance Expense

Twelve Months Ending - June 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
9299600 Total			-6,681	-129	-1,639	-448	-976	-3,079	-408	-2	0	
9299700 DUP CHG CR - OTH BEN	AGEX	Administrative & General Expense	SO	-6,718	-130	-1,649	-450	-981	-3,096	-410	-2	0
9299700 Total			-6,718	-130	-1,649	-450	-981	-3,096	-410	-2	0	
9301000 GEN ADVERTISNG EXP	AGEX	Administrative & General Expense	SO	43	1	10	3	6	20	3	0	0
9301000 Total			43	1	10	3	6	20	3	0	0	
9302000 MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	CA	1	1	0	0	0	0	0	0	0
9302000 MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	OR	33	0	33	0	0	0	0	0	0
9302000 MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	SO	2,118	41	520	142	309	976	129	1	0
9302000 MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WA	7	0	0	7	0	0	0	0	0
9302000 MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WYP	1	0	0	0	1	0	0	0	0
9302000 Total			2,160	42	553	149	310	976	129	1	0	
9310000 RENTS (A&G)	AGEX	Administrative & General Expense	CA	67	67	0	0	0	0	0	0	0
9310000 RENTS (A&G)	AGEX	Administrative & General Expense	IDU	1	0	0	0	0	0	1	0	0
9310000 RENTS (A&G)	AGEX	Administrative & General Expense	OR	259	0	259	0	0	0	0	0	0
9310000 RENTS (A&G)	AGEX	Administrative & General Expense	SO	2,138	41	525	143	312	985	131	1	0
9310000 RENTS (A&G)	AGEX	Administrative & General Expense	UT	10	0	0	0	0	10	0	0	0
9310000 RENTS (A&G)	AGEX	Administrative & General Expense	WA	41	0	0	41	0	0	0	0	0
9310000 RENTS (A&G)	AGEX	Administrative & General Expense	WYP	42	0	0	0	42	0	0	0	0
9310000 Total			2,559	108	784	185	354	995	132	1	0	
9350000 MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CA	93	93	0	0	0	0	0	0	0
9350000 MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CN	59	1	18	4	4	28	2	0	0
9350000 MAINT GENERAL PLNT	AGEX	Administrative & General Expense	IDU	15	0	0	0	0	0	15	0	0
9350000 MAINT GENERAL PLNT	AGEX	Administrative & General Expense	OR	167	0	167	0	0	0	0	0	0
9350000 MAINT GENERAL PLNT	AGEX	Administrative & General Expense	SO	23,206	449	5,695	1,555	3,389	10,695	1,417	6	0
9350000 MAINT GENERAL PLNT	AGEX	Administrative & General Expense	UT	101	0	0	0	0	101	0	0	0
9350000 MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WA	46	0	0	46	0	0	0	0	0
9350000 MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYP	41	0	0	0	41	0	0	0	0
9350000 MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYU	7	0	0	0	7	0	0	0	0
9350000 Total			23,737	544	5,880	1,606	3,443	10,824	1,434	6	0	
Grand Total			1,618,147	54,238	714,330	200,965	131,683	443,247	60,389	221	13,074	

B3. DEPRECIATION EXPENSE



Depreciation Expense

Twelve Months Ending - June 2019

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	905	0	0	206	615	83	0	0
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	JBG	4	0	3	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	CAGE	26,262	0	0	5,988	17,851	2,410	14	0
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	CAGW	1,185	48	881	256	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	JBG	2,772	111	2,062	598	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	CAGE	134,705	0	0	30,712	91,560	12,364	69	0
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	CAGW	2,740	110	2,039	591	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	JBG	28,367	1,141	21,105	6,121	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	CAGE	26,644	0	0	6,075	18,110	2,446	14	0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	CAGW	1,019	41	758	220	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	JBG	6,912	278	5,143	1,491	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	13,549	0	0	3,089	9,209	1,244	7	0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	171	7	127	37	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	1,172	47	872	253	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	CAGE	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
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGE	1,213	0	0	277	824	111	1	0
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	12	0	9	3	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	161	6	120	35	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	CAGE	10	0	0	2	7	1	0	0
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	CAGW	102	4	76	22	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	CAGE	2	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	CAGW	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	CAGE	3	0	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	CAGW	13	1	10	3	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3305000	LAND RIGHTS - FISH/WILDLIFE	CAGW	2	0	1	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	CAGE	259	0	0	59	176	24	0	0
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	CAGW	1	0	1	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGE	246	0	0	56	168	23	0	0
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGW	2,072	83	1,541	447	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGE	12	0	0	3	8	1	0	0
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGW	5,806	234	4,320	1,253	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGE	103	0	0	23	70	9	0	0
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGW	550	22	410	119	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGE	922	0	0	210	627	85	0	0
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGW	55	2	41	12	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGE	3,269	0	0	745	2,222	300	2	0
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGW	13,107	527	9,752	2,828	0	0	0	0



Depreciation Expense

Twelve Months Ending - June 2019

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	CAGE	14	0	0	3	10	1	0	0
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGW	2,727	110	2,029	588	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGE	3	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
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	CAGE	2,078	0	0	474	1,412	191	1	0
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	CAGW	2,513	101	1,869	542	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	666	0	0	152	453	61	0	0
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	2,656	107	1,976	573	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGE	2	0	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGW	-107	-4	-79	-23	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3350000	MISC POWER PLANT EQUIP	CAGE	5	0	0	1	4	0	0	0
4030000	DEPN EXPENSE-ELECT	3351000	MISC POWER PLANT EQUIP - PRODUCTION	CAGW	50	2	37	11	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	CAGE	84	0	0	19	57	8	0	0
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	CAGW	756	30	563	163	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	CAGE	4,894	0	0	1,116	3,327	449	3	0
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	CAGW	1,740	70	1,295	375	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGE	448	0	0	102	304	41	0	0
4030000	DEPN EXPENSE-ELECT	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGW	47	2	35	10	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	CAGE	63,240	0	0	14,418	42,985	5,804	33	0
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	CAGW	31,842	1,281	23,691	6,871	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	CAGE	10,499	0	0	2,394	7,136	964	5	0
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	CAGW	4,114	165	3,061	888	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	6,929	0	0	1,580	4,710	636	4	0
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	2,628	106	1,956	567	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	335	0	0	76	228	31	0	0
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	112	5	84	24	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	CAGE	2,292	0	0	523	1,558	210	1	0
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	CAGW	352	14	262	76	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	JBG	29	1	22	6	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	SG	1	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	CAGE	2,835	0	0	646	1,927	260	1	0
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	CAGW	984	40	732	212	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	JBG	24	1	18	5	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	SG	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	CAGE	24,621	0	0	5,613	16,735	2,260	13	0
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	CAGW	9,131	367	6,793	1,970	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	JBG	447	18	333	97	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGE	1,749	0	0	399	1,189	160	1	0



Depreciation Expense

Twelve Months Ending - June 2019

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	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	834	34	621	180	0	0	0
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	JBG	251	10	186	54	0	0	0
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGE	255	0	0	0	58	173	23
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGW	117	5	87	25	0	0	0
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	JBG	4	0	3	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	17	0	4	1	3	7	1
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	CAGE	16,679	0	0	0	3,803	11,337	1,531
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	CAGW	2,591	104	1,927	559	0	0	0
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	JBG	333	13	248	72	0	0	0
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	SG	2	0	0	0	0	1	0
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	CAGE	14,705	0	0	0	3,353	9,995	1,350
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	CAGW	6,101	245	4,539	1,316	0	0	0
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	JBG	15	1	11	3	0	0	0
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	SG	8	0	2	1	1	4	0
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	CAGE	17,181	0	0	0	3,917	11,678	1,577
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	CAGW	5,866	236	4,364	1,266	0	0	0
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	JBG	262	11	195	57	0	0	0
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	4	0	1	0	1	2	0
4030000	DEPN EXPENSE-ELECT	3570000	UNDERGROUND CONDUIT	CAGE	54	0	0	0	12	36	5
4030000	DEPN EXPENSE-ELECT	3570000	UNDERGROUND CONDUIT	CAGW	3	0	2	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGE	128	0	0	0	29	87	12
4030000	DEPN EXPENSE-ELECT	3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGW	5	0	4	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	CAGE	64	0	0	0	15	44	6
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	CAGW	93	4	69	20	0	0	0
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	JBG	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	SG	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	CA	25	25	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	IDU	27	0	0	0	0	0	27
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	OR	62	0	62	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	UT	185	0	0	0	0	185	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WA	8	0	0	8	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYP	43	0	0	0	43	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYU	80	0	0	0	80	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	CA	106	106	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	IDU	50	0	0	0	0	0	50
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	OR	572	0	572	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	UT	956	0	0	0	0	956	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WA	88	0	0	88	0	0	0



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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYP	224	0	0	224	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYU	89	0	0	89	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	CA	701	701	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	IDU	691	0	0	0	0	691	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	OR	4,892	0	4,892	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	UT	11,102	0	0	0	11,102	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WA	1,546	0	0	1,546	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYP	2,327	0	0	0	2,327	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYU	364	0	0	0	364	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	29	29	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	11	0	0	0	0	11	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	78	0	78	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	165	0	0	0	165	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	27	0	0	27	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	40	0	0	0	40	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	5	0	0	0	5	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	CA	2,617	2,617	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	IDU	3,272	0	0	0	0	3,272	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	OR	12,836	0	12,836	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	UT	14,114	0	0	0	14,114	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WA	3,979	0	0	3,979	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYP	5,326	0	0	0	5,326	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYU	1,122	0	0	0	1,122	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	1,118	1,118	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	975	0	0	0	0	975	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	7,072	0	7,072	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	6,703	0	0	0	6,703	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	1,850	0	0	1,850	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	2,441	0	0	0	2,441	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	341	0	0	0	341	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	CA	540	540	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	IDU	240	0	0	0	0	240	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	OR	1,906	0	1,906	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	UT	5,214	0	0	0	5,214	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WA	532	0	0	532	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYP	810	0	0	0	810	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYU	167	0	0	0	167	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	493	493	0	0	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	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	656	0	0	0	656	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	3,968	0	3,968	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	14,029	0	0	0	14,029	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	740	0	740	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	1,538	0	0	1,538	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	618	0	0	618	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	CA	1,382	1,382	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	IDU	1,945	0	0	0	1,945	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	OR	11,127	0	11,127	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	UT	12,773	0	0	0	12,773	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WA	3,027	0	3,027	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYP	3,484	0	0	3,484	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYU	494	0	0	494	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	CA	184	184	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	IDU	199	0	0	0	199	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	OR	2,193	0	2,193	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	UT	2,044	0	0	0	2,044	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WA	537	0	537	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYP	359	0	0	359	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYU	69	0	0	69	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	CA	301	301	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	IDU	768	0	0	0	768	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	OR	4,583	0	4,583	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	UT	5,321	0	0	0	5,321	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WA	1,105	0	1,105	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYP	936	0	0	936	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYU	321	0	0	321	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	CA	317	317	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	IDU	636	0	0	0	636	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	OR	3,047	0	3,047	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	UT	3,527	0	0	0	3,527	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WA	516	0	516	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYP	542	0	0	542	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYU	97	0	0	97	0	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	10	0	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	270	0	0	0	270	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	WA	18	0	0	18	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	50	0	0	0	50	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	9	0	0	0	9	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	23	23	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	35	0	0	0	0	35	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	699	0	699	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	1,041	0	0	0	0	1,041	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	125	0	0	125	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	246	0	0	0	246	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	66	0	0	0	66	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	CAGE	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	IDU	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	UT	2	0	0	0	0	2	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYP	1	0	0	0	1	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYU	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CA	56	56	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CAEE	18	0	0	0	4	12	2
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CAGE	69	0	0	0	16	47	6
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CAGW	61	2	46	13	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CN	125	3	39	9	9	60	5
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	IDU	185	0	0	0	0	0	185
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	JBG	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	OR	626	0	626	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SO	1,579	31	387	106	231	727	96
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	UT	678	0	0	0	0	678	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WA	290	0	0	290	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYP	178	0	0	0	178	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYU	90	0	0	0	90	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CA	5	5	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CAEE	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CAGE	58	0	0	0	13	39	5
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CAGW	7	0	5	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CN	53	1	17	4	4	25	2
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	IDU	4	0	0	0	0	0	4
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	JBG	5	0	4	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	OR	75	0	75	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SO	597	12	146	40	87	275	36
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	UT	34	0	0	0	0	34	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WA	3	0	0	3	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYP	26	0	0	0	26	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYU	1	0	0	0	1	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	11	11	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	1	0	0	0	0	1	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	195	0	0	0	44	132	18
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	83	3	62	18	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	692	17	216	48	51	331	29
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	59	0	0	0	0	0	59
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	15	1	11	3	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	143	0	143	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	8,953	173	2,197	600	1,308	4,126	547
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	113	0	0	0	0	113	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	53	0	0	53	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	350	0	0	0	350	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	7	0	0	0	7	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CAGE	7	0	0	0	2	5	1
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CAGW	1	0	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CN	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	IDU	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	OR	1	0	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SO	22	0	5	1	3	10	1
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	UT	1	0	0	0	0	1	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYP	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYU	1	0	0	0	1	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CA	7	7	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CAGE	168	0	0	0	38	114	15
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CAGW	31	1	23	7	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	IDU	20	0	0	0	0	0	20
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	JBG	33	1	24	7	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	OR	107	0	107	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SO	10	0	3	1	1	5	1
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	UT	129	0	0	0	0	129	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WA	28	0	0	28	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYP	44	0	0	0	44	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYU	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	30	30	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAEE	3	0	0	0	1	2	0



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4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGE	764	0	0	0	174	519	70	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGW	110	4	82	24	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	84	0	0	0	0	0	84	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	JBG	122	5	91	26	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	435	0	435	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	89	2	22	6	13	41	5	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	576	0	0	0	0	576	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	113	0	0	113	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	156	0	0	0	156	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	17	0	0	0	17	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CA	15	15	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CAEE	54	0	0	0	13	35	5	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CAGE	239	0	0	0	54	162	22	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CAGW	67	3	50	14	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	IDU	65	0	0	0	0	0	65	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	JBG	16	1	12	4	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	OR	390	0	390	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SO	238	5	58	16	35	110	15	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	UT	388	0	0	0	0	388	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WA	64	0	0	64	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYP	123	0	0	0	123	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYU	6	0	0	0	6	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CA	248	248	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CAEE	11	0	0	0	3	7	1	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CAGE	5,056	0	0	0	1,153	3,437	464	3	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CAGW	2,413	97	1,795	521	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CN	166	4	52	11	12	79	7	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	IDU	470	0	0	0	0	0	470	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	JBG	181	7	134	39	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	OR	3,017	0	3,017	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SG	1	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SO	3,925	76	963	263	573	1,809	240	1	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	UT	2,634	0	0	0	0	2,634	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WA	545	0	0	545	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYP	1,029	0	0	0	1,029	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYU	255	0	0	0	255	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CA	28	28	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CAEE	7	0	0	0	2	5	1	0	0



Depreciation Expense

Twelve Months Ending - June 2019

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	CAGE	220	0	0	50	149	20	0	0	
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CAGW	94	4	70	20	0	0	0	0	
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	IDU	30	0	0	0	0	30	0	0	
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	JBG	54	2	40	12	0	0	0	0	
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	OR	231	0	231	0	0	0	0	0	
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SO	45	1	11	3	7	21	3	0	
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	UT	181	0	0	0	181	0	0	0	
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WA	49	0	0	49	0	0	0	0	
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYP	68	0	0	0	68	0	0	0	
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYU	9	0	0	0	9	0	0	0	
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CA	3	3	0	0	0	0	0	0	
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CAEE	0	0	0	0	0	0	0	0	
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CAGE	102	0	0	0	23	70	9	0	
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CAGW	20	1	15	4	0	0	0	0	
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CN	4	0	1	0	0	2	0	0	
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	IDU	4	0	0	0	0	4	0	0	
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	JBG	9	0	7	2	0	0	0	0	
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	OR	54	0	54	0	0	0	0	0	
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SO	110	2	27	7	16	51	7	0	
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	UT	65	0	0	0	65	0	0	0	
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WA	9	0	0	9	0	0	0	0	
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYP	8	0	0	0	8	0	0	0	
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYU	2	0	0	0	2	0	0	0	
4030000 Total					746,551	14,456	171,070	47,888	114,676	351,508	46,753	202	0
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	CAGE	-2,280	0	0	0	-520	-1,550	-209	-1	0
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	CAGW	1	0	1	0	0	0	0	0	0
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	JBG	153	6	114	33	0	0	0	0	0
4032000 Total					-2,125	6	115	33	-520	-1,550	-209	-1	0
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	CAGE	-245	0	0	0	-56	-167	-22	0	0
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	CAGW	2,190	88	1,629	472	0	0	0	0	0
4033000 Total					1,945	88	1,629	472	-56	-167	-22	0	0
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	CAGE	471	0	0	0	107	320	43	0	0
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	CAGW	359	14	267	77	0	0	0	0	0
4034000 Total					830	14	267	77	107	320	43	0	0
4035000	DEPR-TRANSMISSION	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	CAGE	888	0	0	0	203	604	82	0	0
4035000	DEPR-TRANSMISSION	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	CAGW	912	37	678	197	0	0	0	0	0
4035000 Total					1,800	37	678	197	203	604	82	0	0



Depreciation Expense

Twelve Months Ending - June 2019

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	CA	86	0	0	0	0	0	0		
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	IDU	-2,449	0	0	0	-2,449	0	0		
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	OR	448	0	448	0	0	0	0		
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	UT	-22,476	0	0	0	-22,476	0	0		
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WA	214	0	0	214	0	0	0		
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WYP	-1,892	0	0	-1,892	0	0	0		
4036000 Total					-26,069	86	448	214	-1,892	-22,476	-2,449	0	
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	CAGE	328	0	0	75	223	30	0		
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	CAGW	468	19	348	101	0	0	0		
4037000 Total					795	19	348	101	75	223	30	0	
4039999	DEPR EXP-ELEC, OTH	565970	DEPRECIATION-JOINT OWNER BILLED-CREDIT	CAGE	-240	0	0	-55	-163	-22	0		
4039999 Total					-240	0	0	0	-55	-163	-22	0	
Grand Total					723,488	14,706	174,555	48,982	112,539	328,300	44,205	201	0

B4. AMORTIZATION EXPENSE



Amortization Expense

Twelve Months Ending - June 2019

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	116	346	47	0	0
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	CAGW	11,307	455	8,412	2,440	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	486	0	0	0	111	330	45	0	0
4040000	AMOR LTD TRM PLNT 3031040	INTANGIBLE PLANT	CAGW	915	37	681	197	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 3031040	INTANGIBLE PLANT	UT	21	0	0	0	0	21	0	0	0
4040000	AMOR LTD TRM PLNT 3031040	INTANGIBLE PLANT	WYP	55	0	0	0	55	0	0	0	0
4040000	AMOR LTD TRM PLNT 3031050	RWT - RCMS WORK TRACKING	SO	14	0	3	1	2	7	1	0	0
4040000	AMOR LTD TRM PLNT 3031680	DISTRIBUTION AUTOMATION PILOT	SO	236	5	58	16	34	109	14	0	0
4040000	AMOR LTD TRM PLNT 3031830	CUSTOMER SERVICE SYSTEM	CN	3,076	74	960	213	228	1,471	129	0	0
4040000	AMOR LTD TRM PLNT 3032040	SAP	SO	2,473	48	607	166	361	1,140	151	1	0
4040000	AMOR LTD TRM PLNT 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	23	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	59	16	35	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	438	8	108	29	64	202	27	0	0
4040000	AMOR LTD TRM PLNT 3032640	TIBCO SOFTWARE	SO	397	8	97	27	58	183	24	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 3032710	ROUGE RIVER HYDRO INTANGIBLES	CAGW	8	0	6	2	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3032740	GADSBY INTANGIBLE ASSETS	CAGE	3	0	0	0	1	2	0	0	0
4040000	AMOR LTD TRM PLNT 3032760	SWIFT 2 IMPROVEMENTS	CAGW	432	17	321	93	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	107	2	26	7	16	49	7	0	0
4040000	AMOR LTD TRM PLNT 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	263	0	0	0	60	179	24	0	0
4040000	AMOR LTD TRM PLNT 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGW	93	4	69	20	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	220	4	54	15	32	101	13	0	0
4040000	AMOR LTD TRM PLNT 3033090	STEAM PLANT INTANGIBLE ASSETS	CAGE	2,288	0	0	0	522	1,555	210	1	0
4040000	AMOR LTD TRM PLNT 3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	448	18	334	97	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3033090	STEAM PLANT INTANGIBLE ASSETS	JBG	3	0	2	1	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3033170	GTX VERSION 7 SOFTWARE	CN	624	15	195	43	46	299	26	0	0
4040000	AMOR LTD TRM PLNT 3033210	ArcFM Software	SO	801	16	197	54	117	369	49	0	0
4040000	AMOR LTD TRM PLNT 3033220	MONARCH EMS/SCADA	SO	2,920	57	717	196	426	1,346	178	1	0
4040000	AMOR LTD TRM PLNT 3033230	VREALIZE VMWARE - SHARED	SO	211	4	52	14	31	97	13	0	0



Amortization Expense

Twelve Months Ending - June 2019

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 3033240	IEE - Itron Enterprise Addition	CN	738	18	230	51	55	353	31	0	0
4040000	AMOR LTD TRM PLNT 3033250	AMI Metering Software	CN	4,472	107	1,396	310	332	2,139	188	0	0
4040000	AMOR LTD TRM PLNT 3033260	Big Data & Analytics	SO	84	2	21	6	12	39	5	0	0
4040000	AMOR LTD TRM PLNT 3033310	C&T - ENERGY TRADING SYSTEM	SO	1,134	22	278	76	166	523	69	0	0
4040000	AMOR LTD TRM PLNT 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	1,244	24	305	83	182	573	76	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	188	4	46	13	27	86	11	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	CA	2	2	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	CAEE	1	0	0	0	0	1	0	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	CAGE	1,005	0	0	0	229	683	92	1	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	CAGW	137	6	102	30	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	CN	2	0	1	0	0	1	0	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	IDU	3	0	0	0	0	0	3	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	JBG	218	9	162	47	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	OR	1	0	1	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	SG	7,590	108	1,939	593	1,149	3,349	450	3	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	SO	241	5	59	16	35	111	15	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	UT	5	0	0	0	0	5	0	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	WA	3	0	0	3	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	WYP	49	0	0	0	49	0	0	0	0
4040000	AMOR LTD TRM PLNT 3035320	HYDRO PLANT INTANGIBLES	CAGE	148	0	0	0	34	100	14	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	254	56	60	390	34	0	0
4040000	AMOR LTD TRM PLNT 3316000	STRUCTURES - LEASE IMPROVEMENTS	CAGW	311	13	231	67	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	67	67	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	290	6	71	19	42	134	18	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	82	0	0	82	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	119	0	0	0	119	0	0	0	0
4040000 Total				44,380	1,188	18,421	5,113	4,819	12,828	2,003	8	0
4049000	AMR LTD TRM PLNT-OTH 566201	Amort Exp - Hydro - UT Klamath Adj	OTHER	4,252	0	0	0	0	0	0	0	4,252
4049000	AMR LTD TRM PLNT-OTH 566970	AMORTIZATION JO BILL CREDIT	CAGE	-237	0	0	0	-54	-161	-22	0	0
4049000 Total				4,015	0	0	0	-54	-161	-22	0	4,252
4061000	EL PLNT ACQ ADJ-CM 566920	AMORT ELEC PLANT ACQ ADJ	CAGE	4,751	0	0	0	1,083	3,229	436	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	1,083	3,531	436	2	0



Amortization Expense

Twelve Months Ending - June 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	5,656	0	0	0	0	0	5,656	0	0
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	OR	43,788	0	43,788	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	WA	12,601	0	0	12,601	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	IDU	405	0	0	0	0	0	405	0	0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	OR	980	0	980	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	WA	665	0	0	665	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	IDU	43	0	0	0	0	0	43	0	0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	OR	2	0	2	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	WA	19	0	0	19	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	IDU	1,971	0	0	0	0	0	1,971	0	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	OR	904	0	904	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	WA	716	0	0	716	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301601	BPA Reg Bill Bal Acct - St/Hwy Lighting	OR	0	0	0	0	0	0	0	0	0
4074100 Total					67,750	0	45,674	14,000	0	0	8,076	0	0
4074200	Reg Credits-BPA Exch	505201	Regional Bill Intchg Rec/Del-OR (PP)	OR	-45,675	0	-45,675	0	0	0	0	0	0
4074200	Reg Credits-BPA Exch	505202	Regional Bill Intchg Rec/Del-WA (PP)	WA	-13,999	0	0	-13,999	0	0	0	0	0
4074200	Reg Credits-BPA Exch	505204	Regional Bill Intchg Rec/Del-ID (RMP)	IDU	-8,076	0	0	0	0	0	-8,076	0	0
4074200 Total					-67,750	0	-45,675	-13,999	0	0	-8,076	0	0
Grand Total					53,572	1,188	18,420	5,114	5,848	16,197	2,417	10	4,376

B5. TAXES OTHER THAN INCOME



Taxes Other Than Income

Twelve Months Ending - June 2019

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	583750	SALES AND USE TAX	SO	208	4	51	14	30	96	13	0	0
4081000	TAX OTH INC-U OP I	584960	Taxes Other Non-Income - Credit	SO	-446	-9	-109	-30	-65	-206	-27	0	0
4081000 Total					-238	-5	-58	-16	-35	-110	-15	0	0
4081500	PROPERTY TAXES	579000	PROPERTY TAX	GPS	149,367	2,893	36,654	10,010	21,816	68,839	9,118	38	0
4081500 Total					149,367	2,893	36,654	10,010	21,816	68,839	9,118	38	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	CA	1,228	1,228	0	0	0	0	0	0	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	GPS	3	0	1	0	0	1	0	0	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	OR	30,080	0	30,080	0	0	0	0	0	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WYP	1,883	0	0	0	1,883	0	0	0	0
4081800 Total					33,195	1,228	30,081	0	1,884	1	0	0	0
4081990	MISC TAXES - OTHER	583260	PUBLIC UTILITY TAX	WA	12,550	0	0	12,550	0	0	0	0	0
4081990	MISC TAXES - OTHER	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	1,724	0	1,724	0	0	0	0	0	0
4081990	MISC TAXES - OTHER	583263	MONTANA ENERGY TAX	SE	198	3	48	15	33	87	13	0	0
4081990	MISC TAXES - OTHER	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	26	0	0	26	0	0	0	0	0
4081990	MISC TAXES - OTHER	583266	IDAHO KILOWATT HOUR TAX	SE	58	1	14	4	10	25	4	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	141	2	34	10	24	62	9	0	0
4081990	MISC TAXES - OTHER	583273	Wyoming Wind Generation Tax	CAGE	1,956	0	0	0	446	1,329	179	1	0
4081990	MISC TAXES - OTHER	583274	Nevada Commerce Tax	SO	48	1	12	3	7	22	3	0	0
4081990	MISC TAXES - OTHER	584100	GOVERNMENT ROYALTIES	CAEE	446	0	0	0	111	292	43	0	0
4081990 Total					17,217	6	1,831	12,609	701	1,817	251	1	0
Grand Total					199,542	4,123	68,507	22,603	24,366	70,548	9,354	40	0

B6. FEDERAL INCOME TAXES



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Twelve Months Ending - June 2019
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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098200	105105	30% Capitalized labor costs for PowerTax	0	0	0	0	0	0	0	0	0
4098200	105127	Book Depr Allocated to Medicare and M&E	129	3	31	9	20	59	8	0	0
4098200	110200	Tax Percentage Depletion - Deer Creek	0	0	0	0	0	0	0	0	0
4098200	120101	Other A/R Bad Debt Write-offs	0	0	0	0	0	0	0	0	0
4098200	130100	Non - Deductible Expenses	1,509	29	370	101	220	696	92	0	0
4098200	130400	PMINondeductible Exp	40	2	29	9	0	0	0	0	0
4098200	130550	MEHC Insurance Services-Premium	0	0	0	0	0	0	0	0	0
4098200	130700	Mining Rescue Training Credit Addback	0	0	0	0	0	0	0	0	0
4098200	130750	Nondeductible Fringe Benefits	527	10	129	35	77	243	32	0	0
4098200	130755	Nondeductible Parking Costs	329	6	81	22	48	152	20	0	0
4098200	130900	Non - Deductible Executive Comp	0	0	0	0	0	0	0	0	0
4098200	505505	Income Tax Interest	-2	0	-1	0	0	-1	0	0	0
4098200	610106	PMIFuel Tax Cr	19	1	14	4	0	0	0	0	0
4098200	610107	PMI Dividend Gross Up for Foreign Tax Cr	9	0	2	1	1	4	1	0	0
4098200	7201051	Contra Medicare Subsidy	0	0	0	0	0	0	0	0	0
4098200	920145	PMI Mining Rescue Training Credit Addbac	0	0	0	0	0	0	0	0	0
4098200 Total			2,559	51	656	181	366	1,151	153	1	0
4098300	105100	Capitalized Labor Costs	1,987	38	488	133	290	916	121	1	0
4098300	105120	Book Depreciation	984,008	20,001	237,410	66,620	153,063	446,517	60,123	274	0
4098300	105121	PMIBook Depreciation	16,621	703	12,163	3,755	0	0	0	0	0
4098300	105123	Sec. 481a Adj - Repair Deduction	0	0	0	0	0	0	0	0	0
4098300	105130	CIAC	103,001	3,313	27,265	6,634	10,835	49,819	5,135	0	0
4098300	105137	Auto Depreciation	0	0	0	0	0	0	0	0	0
4098300	105140	Highway relocation	2,099	68	556	135	221	1,015	105	0	0
4098300	105142	Avoided Costs	41,262	689	9,192	2,513	6,195	20,072	2,582	11	7
4098300	105145	Acquisition Adjustment Amort	0	0	0	0	0	0	0	0	0
4098300	105146	Capitalization of Test Energy	0	0	0	0	0	0	0	0	0
4098300	105147	Sec 1031 Like Kind Exchange	0	0	0	0	0	0	0	0	0
4098300	105165	Coal Mine Development	0	0	0	0	0	0	0	0	0
4098300	105170	Coal Mine Receding Face (Extension)	0	0	0	0	0	0	0	0	0
4098300	105180	Steam Rts Blundell Geothml Bk Depr	0	0	0	0	0	0	0	0	0
4098300	105205	Coal Mine Development-30%Amort	0	0	0	0	0	0	0	0	0
4098300	105471	UT Kalamath Relicensing Costs	0	0	0	0	0	0	0	0	0
4098300	110100	Book Cost Depletion	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	110105	SRC Book Depletion step up basis adj	SG	0	0	0	0	0	0	0	0
4098300	1101051	SRC Book Cost Depletion	SG	0	0	0	0	0	0	0	0
4098300	120105	Willow Wind Account Receivable	WA	0	0	0	0	0	0	0	0
4098300	205100	Coal Pile Inventory Adjustment	CAEE	248	0	0	62	162	24	0	0
4098300	205210	ERC (Emission Reduction Credit) Impairme	CAEE	0	0	0	0	0	0	0	0
4098300	205411	PMI Sec 263A Adjustment	JBE	0	0	0	0	0	0	0	0
4098300	210105	Self Insured Health Benefit	SO	0	0	0	0	0	0	0	0
4098300	210120	Prepaid Taxes-UT PUC	UT	0	0	0	0	0	0	0	0
4098300	210130	Prepaid Taxes-ID PUC	IDU	0	0	0	0	0	0	0	0
4098300	210200	Prepaid Taxes-property taxes	GPS	-591	-11	-145	-40	-86	-272	-36	0
4098300	220100	Bad Debts Allowance - Cash Basis	BADDEBT	397	22	139	50	30	136	21	0
4098300	320110	Transition Team Costs-UT	UT	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
4098300	320140	May 2000 Transition Plan Costs-OR	OR	0	0	0	0	0	0	0	0
4098300	320210	Research & Exper. Sec. 174 Amort.	SO	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
4098300	320230	FAS 87/88 Writeoff-UT rate order	UT	0	0	0	0	0	0	0	0
4098300	320282	Reg Asset - Post-Retirement Settlement L	UT	-291	0	0	0	-291	0	0	0
4098300	320283	Reg Asset - Post-Retirement Settlement L	WYU	22	0	0	22	0	0	0	0
4098300	330100	Amort. Pollution Control Facility	SG	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
4098300	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	8,871	0	0	0	0	0	0	8,871
4098300	415120	Def Reg Asset-Foote Creek Contract	CAGE	0	0	0	0	0	0	0	0
4098300	415200	Reg Asset - OR Transportation Electrific	OTHER	0	0	0	0	0	0	0	0
4098300	415300	Environmental Cleanup Accrual	SO	0	0	0	0	0	0	0	0
4098300	415301	Environmental Costs WA	WA	104	0	0	104	0	0	0	0
4098300	415406	Reg Asset Utah ECAM	OTHER	0	0	0	0	0	0	0	0
4098300	415423	Contra PP&E Deer Creek	CAEE	0	0	0	0	0	0	0	0
4098300	415424	Contra Reg Asset - Deer Creek Abandonmen	CAEE	15,774	0	0	3,936	10,313	1,517	8	0
4098300	415425	Contra Reg Asset - UMWA Pension	OTHER	454	0	0	0	0	0	0	454
4098300	415430	Reg Asset - CA - Transportation Electri	OTHER	445	0	0	0	0	0	0	445
4098300	415500	Cholla PIt Transact Costs-APS Amort	CAGE	0	0	0	0	0	0	0	0
4098300	415510	WA Disallowed Colstrip #3 Write-off	WA	52	0	0	52	0	0	0	0
4098300	415555	WY PCAM Def Net Power Costs	WYP	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	415640	IDAI Costs-Direct Access-CA	CA	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
4098300	415680	OR Deferred Intevenor Funding Grants	OR	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
4098300	415701	CA Deferred Intervenor Funding	CA	0	0	0	0	0	0	0	0
4098300	415702	Reg Asset - Lake Side Liq.	WYP	27	0	0	27	0	0	0	0
4098300	415703	Goodnoe Hills Liquidation Damages - WY	WYP	21	0	0	21	0	0	0	0
4098300	415704	Reg Liability - Tax Revenue Adjustment -	UT	0	0	0	0	0	0	0	0
4098300	415705	Reg Liability - Tax Revenue Adjustment -	WYP	0	0	0	0	0	0	0	0
4098300	415710	Reg Liability - WA - Accelerated Depreci	WA	12,612	0	0	12,612	0	0	0	0
4098300	415801	Contra RTO Grid West N/R Allowance	CAGW	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
4098300	415803	WA RTO Grid West N/R w/o	WA	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
4098300	415805	RTO Grid West Notes Receivable-WY	WYP	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
4098300	415822	Reg Asset _ Pension MMT -UT	UT	0	0	0	0	0	0	0	0
4098300	415828	Regulatory Asset - Post -Ret MMT -WY	WYP	0	0	0	0	0	0	0	0
4098300	415829	Reg Asset - Post - Ret MMT -UT	UT	0	0	0	0	0	0	0	0
4098300	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	0	0	0	0	0	0	0	0
4098300	415850	UNRECOVERED PLANT-POWERDALE	CAGW	0	0	0	0	0	0	0	0
4098300	415852	Powerdale Decommissioning Reg Asset - ID	IDU	25	0	0	0	0	25	0	0
4098300	415853	Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0	0	0	0
4098300	415854	Powerdale Decommissioning Reg Asset - WA	WA	0	0	0	0	0	0	0	0
4098300	415855	CA - January 2010 Storm Costs	OTHER	1,468	0	0	0	0	0	0	1,468
4098300	415856	Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0	0	0	0
4098300	415857	ID - Deferred Overburden Costs	OTHER	104	0	0	0	0	0	0	104
4098300	415858	WY - Deferred Overburden Costs	WYP	294	0	0	294	0	0	0	0
4098300	415859	WY - Deferred Advertising Costs	WYP	0	0	0	0	0	0	0	0
4098300	415865	Reg Asset - UT MPA	OTHER	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
4098300	415868	Reg Asset - UT - Solar Incentive Program	OTHER	-8,871	0	0	0	0	0	0	-8,871
4098300	415870	Deferred Excess Net Power Costs-CA	CA	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



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	415872	Deferred Excess Net Power Costs - WY 08	OTHER	0	0	0	0	0	0	0	0
4098300	415876	Deferred Excess Net PowerCosts - OR	OTHER	-2,907	0	0	0	0	0	0	-2,907
4098300	415881	Deferral of Renewable Energy Credit - UT	OTHER	203	0	0	0	0	0	0	203
4098300	415883	Deferral of Renewable Energy Credit - WY	OTHER	340	0	0	0	0	0	0	340
4098300	415890	ID MEHC 2006 Transistion Costs	IDU	0	0	0	0	0	0	0	0
4098300	415891	WY - 2006 Transition Severance Costs	WYP	0	0	0	0	0	0	0	0
4098300	415893	OR - MEHC Transition Service Costs	OTHER	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
4098300	415896	WA - Chehalis Plant Revenue Requirement	WA	0	0	0	0	0	0	0	0
4098300	415897	Reg Asset MEHC Transition Service Costs	CA	0	0	0	0	0	0	0	0
4098300	415898	Deferred Coal Costs - Naughton Contract	CAEE	0	0	0	0	0	0	0	0
4098300	415900	OR SB 408 Recovery	OTHER	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
4098300	415911	Contra Reg Asset - Naughton Unit \$3 - CA	CA	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
4098300	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	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
4098300	415915	Reg Asset - WY - Naughton U3 Costs	WYP	0	0	0	0	0	0	0	0
4098300	415926	Reg Liability - Depreciation Decrease -	OTHER	1,256	0	0	0	0	0	0	1,256
4098300	415927	Reg Liability - Depreciation Decrease De	WA	0	0	0	0	0	0	0	0
4098300	415938	Reg Asset - Carbon Plant Decommissioning	CA	0	0	0	0	0	0	0	0
4098300	425100	Deferred Regulatory Expense	IDU	0	0	0	0	0	0	0	0
4098300	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	142	0	0	0	0	0	0	142
4098300	425125	Deferred Coal Cost - Arch	CAEE	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
4098300	425215	Unearned Joint Use Pole Contact Revenu	SNPD	0	0	0	0	0	0	0	0
4098300	425250	TGS Buyout-SG	CAGE	15	0	0	0	4	11	1	0
4098300	425260	Lakeview Buyout-SG	CAGW	0	0	0	0	0	0	0	0
4098300	425280	Joseph Settlement-SG	OTHER	0	0	0	0	0	0	0	0
4098300	425295	BPA Conservation Rate Credit	CAGW	0	0	0	0	0	0	0	0
4098300	425360	Hermiston Swap	CAGW	172	7	128	37	0	0	0	0
4098300	425380	Idaho Customer Balancing Account	OTHER	0	0	0	0	0	0	0	0
4098300	430100	Customer Service / Weatherization	OTHER	9,700	0	0	0	0	0	0	9,700
4098300	430111	Reg Asset - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	430112	Reg Asset - Other - Balance Reclass	OTHER	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
4098300	430117	Reg Asset - Current DSM	OTHER	0	0	0	0	0	0	0	0
4098300	505115	Sales & Use Tax Accrual	SO	0	0	0	0	0	0	0	0
4098300	505125	ACCURED ROYALTIES	CAEE	1,151	0	0	287	752	111	1	0
4098300	505140	Purchase Card Trans Provision	SO	0	0	0	0	0	0	0	0
4098300	505160	CA PUC Fee	CA	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
4098300	505200	Extraction Tax Paid / Accrued	SE	0	0	0	0	0	0	0	0
4098300	505400	Bonus Liability	SO	-208	-4	-51	-14	-30	-96	-13	0
4098300	505500	Federal Income Tax Interest	SO	0	0	0	0	0	0	0	0
4098300	505510	PMIVacationBonus Adjustment	JBE	0	0	0	0	0	0	0	0
4098300	505600	Sick Leave Vacation & Personal Time	SO	469	9	115	31	68	216	29	0
4098300	505601	Sick Leave Accrual - PMI	JBE	1	0	1	0	0	0	0	0
4098300	505700	Accrued Retention Bonus	SO	-595	-12	-146	-40	-87	-274	-36	0
4098300	605301	Environmental Liability - Regulated	SO	447	9	110	30	65	206	27	0
4098300	605710	Reverse Accrued Final Reclamation	OTHER	-4,589	0	0	0	0	0	0	-4,589
4098300	605715	Trapper Mine Contract Obligation	CAEE	281	0	0	0	70	184	27	0
4098300	610000	Coal Mine Development-PMI	JBE	-85	-4	-62	-19	0	0	0	0
4098300	610005	Sec 174 94-98 7 99-00 RAR	SO	0	0	0	0	0	0	0	0
4098300	610100	PMIDevt Cost Amort	JBE	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
4098300	610114	PMI EITF Pre-Stripping Costs	JBE	0	0	0	0	0	0	0	0
4098300	610115	PMIOverburden Removal	JBE	0	0	0	0	0	0	0	0
4098300	610130	781 Shopping Incentive_OR	OR	0	0	0	0	0	0	0	0
4098300	610135	SB1149 Costs_OR OTHER	OTHER	0	0	0	0	0	0	0	0
4098300	610140	Oregon Rate Refund	OTHER	0	0	0	0	0	0	0	0
4098300	610141	WA Rate Refunds	OTHER	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
4098300	610143	Reg Liability - WA Low Energy Program	WA	-1,289	0	0	-1,289	0	0	0	0
4098300	610144	Reg Liability - CA California Alternativ	OTHER	0	0	0	0	0	0	0	0
4098300	610145	REG LIAB-DSM	OTHER	23,147	0	0	0	0	0	0	23,147
4098300	610146	OR Reg Asset/Liability Consolidation	OR	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



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	610149	Reg Liability - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4098300	705210	Property Insurance	SO	0	0	0	0	0	0	0	0
4098300	705230	West Valley Lease Reduction - WA	WA	0	0	0	0	0	0	0	0
4098300	705231	West Valley Lease Reduction - OR	OR	0	0	0	0	0	0	0	0
4098300	705232	West Valley Lease Reduction - CA	CA	0	0	0	0	0	0	0	0
4098300	705233	West Valley Lease Reduction - ID	IDU	0	0	0	0	0	0	0	0
4098300	705234	West Valley Lease Reduction - WY	WYU	0	0	0	0	0	0	0	0
4098300	705235	West Valley Lease Reduction - UT	UT	0	0	0	0	0	0	0	0
4098300	705240	CA Alternative Rate for Energy Program(C	OTHER	254	0	0	0	0	0	0	254
4098300	705241	Reg Liability - CA California Alternativ	OTHER	0	0	0	0	0	0	0	0
4098300	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	1,865	0	0	0	0	0	0	1,865
4098300	705250	A&G Credit-WA	WA	0	0	0	0	0	0	0	0
4098300	705251	A&G Credit-OR	OR	0	0	0	0	0	0	0	0
4098300	705252	A&G Credit-CA	CA	0	0	0	0	0	0	0	0
4098300	705253	A&G Credit-ID	IDU	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
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	51	0	0	0	0	0	0	51
4098300	705267	Reg Liability - WA Decoupling Mechanism	OTHER	-452	0	0	0	0	0	0	-452
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	303	0	0	0	0	0	0	303
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	2,728	0	0	0	0	0	0	2,728
4098300	705341	Reg Liability - Excess Income Tax Deferr	OTHER	-1,037	0	0	0	0	0	0	-1,037
4098300	705342	Reg Liability - Excess Income Tax Deferr	OTHER	22,246	0	0	0	0	0	0	22,246
4098300	705343	Reg Liability - Excess Income Tax Deferr	OTHER	-29,447	0	0	0	0	0	0	-29,447
4098300	705344	Reg Liability - Excess Income Tax Deferr	OTHER	137	0	0	0	0	0	0	137
4098300	705345	Reg Liability - Excess Income Tax Deferr	OTHER	-9,661	0	0	0	0	0	0	-9,661
4098300	705400	Reg Liability - OR Injuries & Damages Re	OR	-22	0	-22	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	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	1,147	0	0	0	0	0	0	1,147
4098300	705451	Reg Liability - OR Property Insurance Re	OR	-6,974	0	-6,974	0	0	0	0	0
4098300	705453	Reg Liability - ID Property Insurance Re	IDU	114	0	0	0	0	114	0	0
4098300	705455	Reg Liability - WY Property Insurance Re	WYP	350	0	0	350	0	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	5,969	0	0	0	0	0	0	5,969
4098300	705517	Regulatory Liability - UT Deferred Exces	OTHER	0	0	0	0	0	0	0	0
4098300	705518	Regulatory Liability - WA Deferred Exces	OTHER	0	0	0	0	0	0	0	0
4098300	705519	Regulatory Liability - WA Deferred Exces	OTHER	-9,202	0	0	0	0	0	0	-9,202
4098300	705521	Regulatory Liability - WY Deferred Exces	OTHER	-8,879	0	0	0	0	0	0	-8,879
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	-447	0	0	0	0	0	0	-447
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	3,227	0	0	0	0	0	0	3,227
4098300	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	0	0	0	0	0	0	0	0
4098300	705600	RegLiability - OR 2012 GRC Giveback	OTHER	0	0	0	0	0	0	0	0
4098300	705700	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0
4098300	715050	Microsoft Software License Liability	SO	0	0	0	0	0	0	0	0
4098300	715100	MCI FOG Wire Lease	WYP	0	0	0	0	0	0	0	0
4098300	715105	MCI FOG Wire Lease	SG	-466	-7	-119	-36	-71	-206	-28	0
4098300	715350	Misc. Deferred Credits	SO	0	0	0	0	0	0	0	0
4098300	715720	NW Power Act-WA	OTHER	-451	0	0	0	0	0	0	-451
4098300	715810	Chehalis WA EFSEC C02 Mitigation Obligat	CAGW	-125	-5	-93	-27	0	0	0	0
4098300	720200	Deferred Comp Plan Benefits-PPL	SO	0	0	0	0	0	0	0	0
4098300	720300	Pension / Retirement (Accrued / Prepaid)	SO	-144	-3	-35	-10	-21	-66	-9	0
4098300	720400	Suppl. Exec. Retirement Plan (SERP)	SO	0	0	0	0	0	0	0	0
4098300	720550	Accrued CIC Severance	SO	0	0	0	0	0	0	0	0
4098300	720560	Pension Liability - UMWA Withdrawal Obli	CAEE	0	0	0	0	0	0	0	0
4098300	740100	Post Merger Loss-Reacquired Debt	SNP	585	10	130	36	88	285	37	0
4098300	910245	Contra Receivable from Joint Owners	SO	-257	-5	-63	-17	-38	-119	-16	0



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4098300	910530	Injuries and Damages Reserve	SO	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	
4098300	910905	Bridger Coal Company Underground Mine Co	JBE	939	40	687	212	0	0	0	0	
4098300	910910	PMIBridger Section 471 Adj	JBE	0	0	0	0	0	0	0	0	
4098300	920110	PMIWIY Extraction Tax	JBE	323	14	236	73	0	0	0	0	
4098300 Total				1,180,466	24,873	280,909	91,535	175,595	529,279	69,861	294	8,121
4099200	105127	Book Depreciation Allocated to Medicare	SCHMDEXP	-19	0	-5	-1	-3	-9	-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	107	2	24	6	16	52	7	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	0	0	0	0	0	0	0	0	0
4099200	620101	PMI 2004 JCA-Qualified Prod Activities D	JBE	0	0	0	0	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
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				87	1	19	5	13	43	5	0	0
4099300	105101	Capitalized Labor Cost for Powertax Inpu	SO	0	0	0	0	0	0	0	0	0
4099300	105122	Repair Deduction	SG	146,685	2,078	37,476	11,458	22,205	64,725	8,692	50	0
4099300	105125	Tax Depreciation	TAXDEPR	590,718	11,899	154,824	38,017	80,706	264,067	33,624	137	0
4099300	105126	PMITax Depreciation	JBE	6,227	264	4,557	1,407	0	0	0	0	0
4099300	105137	Capitalized Depreciation	SO	5,977	116	1,467	401	873	2,755	365	2	0
4099300	1051411	AFUDC - DEBT	SNP	25,391	424	5,657	1,546	3,812	12,352	1,589	7	4
4099300	1051412	AFUDC - Equity	SNP	49,314	824	10,986	3,003	7,404	23,989	3,086	13	9
4099300	105143	Basis Intangible Difference	SO	223	4	55	15	33	103	14	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



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4099300	105152	Gain/(Loss) on Prop Dispositions	GPS	16,378	317	4,019	1,098	2,392	7,548	1,000	4	0
4099300	105153	Contract Liability Basis Adjustment -Che	CAGW	-125	-5	-93	-27	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	659	28	482	149	0	0	0	0	0
4099300	105175	Removal Cost (net of salvage)	GPS	50,126	971	12,301	3,359	7,321	23,102	3,060	13	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	340	0	0	0	77	231	31	0	0
4099300	105470	Book Gain/Loss on Land Sales	GPS	1,578	31	387	106	231	727	96	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	32	0	0	0	8	21	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	1,587	67	1,161	359	0	0	0	0	0
4099300	205200	Coal M&S Inventory Write-Off	SNPD	1,548	50	410	100	163	749	77	0	0
4099300	205205	Inventory Reserve - PMI	JBE	129	5	94	29	0	0	0	0	0
4099300	205411	PMISEC 263A Adjustment	JBE	-5,264	-223	-3,852	-1,189	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	-156	0	-156	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	-71	0	0	0	0	-71	0	0	0
4099300	210130	Prepaid Taxes-ID PUC	IDU	40	0	0	0	0	0	40	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	-821	-16	-201	-55	-120	-378	-50	0	0
4099300	210185	Prepaid Aircraft Maintenance Costs	SG	13	0	3	1	2	6	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



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	310102	Fixed Asset-Book/Tax - IGC	CAEE	0	0	0	0	0	0	0	0
4099300	320210	Research & Exper. Sec. 174 Amort.	SO	0	0	0	0	0	0	0	0
4099300	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	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
4099300	415110	Def Reg Asset-Transmission Srvs Deposit	SG	-1,520	-22	-388	-119	-230	-671	-90	-1
4099300	415120	DEFERRED REG ASSET - FOOTE CREEK CONTRAC	CAGE	0	0	0	0	0	0	0	0
4099300	415200	REG ASSET - OR TRANSPORTATION ELECTRIFIC	OTHER	390	0	0	0	0	0	0	390
4099300	415300	Hazardous Waste Clean-up Costs	SO	1,876	36	460	126	274	864	114	0
4099300	415301	Hazardous Waste Clean-up Costs-WA	WA	0	0	0	0	0	0	0	0
4099300	415410	Reg Asset - Energy West Mining	CAEE	-1,004	0	0	0	-251	-656	-97	-1
4099300	415411	ContraRA DeerCreekAband CA	CA	17	17	0	0	0	0	0	0
4099300	415412	ContraRA DeerCreekAband ID	IDU	-415	0	0	0	0	-415	0	0
4099300	415413	ContraRA DeerCreekAband OR	OR	-1,619	0	-1,619	0	0	0	0	0
4099300	415414	ContraRA DeerCreekAband UT	UT	-8	0	0	0	0	-8	0	0
4099300	415416	ContraRA DeerCreekAband WY	WYU	0	0	0	0	0	0	0	0
4099300	415417	Contra RA UMWA Pension CA	OTHER	7	0	0	0	0	0	0	7
4099300	415418	Contra RA UMWA Pension ID	OTHER	0	0	0	0	0	0	0	0
4099300	415419	Contra RA UMWA Pension OR	OTHER	0	0	0	0	0	0	0	0
4099300	415420	Contra RA UMWA Pension UT	OTHER	0	0	0	0	0	0	0	0
4099300	415422	Contra RA UMWA Pension WY	OTHER	0	0	0	0	0	0	0	0
4099300	415431	Reg Asset - WA Transportation Electrific	OTHER	39	0	0	0	0	0	0	39
4099300	415501	Cholla PIt Transact Costs- APS Amort - I	IDU	0	0	0	0	0	0	0	0
4099300	415502	Cholla PIt Transact Costs- APS Amort - O	OR	0	0	0	0	0	0	0	0
4099300	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	150	0	0	0	0	150	0	0
4099300	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT	4,400	0	0	0	0	4,400	0	0
4099300	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	1,600	0	0	1,600	0	0	0	0
4099300	415545	Reg Asset - WA Merwin Project	OTHER	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
4099300	415655	CA GHG Allowance	OTHER	0	0	0	0	0	0	0	0
4099300	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	-83	0	0	0	0	0	0	-83
4099300	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	-28	0	0	0	0	0	0	-28
4099300	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	-13	0	0	0	0	0	0	-13
4099300	415680	Deferred Intervenor Funding Grants-OR	OTHER	443	0	0	0	0	0	0	443
4099300	415700	Reg Liability BPA balancing accounts-OR	OTHER	0	0	0	0	0	0	0	0



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4099300	415701	CA Deferred Intervenor Funding	OTHER	2	0	0	0	0	0	0	2
4099300	415703	Goodnoe Hills Liquidation Damages - WY	WYP	0	0	0	0	0	0	0	0
4099300	415705	Reg Liability - Tax Revenue Adjustment -	WYP	0	0	0	0	0	0	0	0
4099300	415720	Reg Asset - Community Solar - OR	OTHER	160	0	0	0	0	0	0	160
4099300	415750	Reg Assets BPA balancing accounts-IDU	OTHER	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
4099300	415803	RTO Grid West N/R Allowance w/o WA	WA	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
4099300	415815	Insurance Reserve	SO	-229	-4	-56	-15	-33	-105	-14	0
4099300	415821	Contra Pension Reg Asset MMT & CTG _WY	WYP	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
4099300	415850	Unrecovered Plant Powerdale	CAGW	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
4099300	415852	Powerdale Decommissioning Reg Asset - ID	IDU	0	0	0	0	0	0	0	0
4099300	415853	Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0	0	0	0
4099300	415854	Powerdale Decommissioning Reg Asset - WA	WA	0	0	0	0	0	0	0	0
4099300	415855	Ca - January 2010 Storm Costs	OTHER	0	0	0	0	0	0	0	0
4099300	415856	Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0	0	0	0
4099300	415857	ID - Deferred Overburden Costs	OTHER	0	0	0	0	0	0	0	0
4099300	415858	WY - Deferred Overburden Costs	WYP	0	0	0	0	0	0	0	0
4099300	415859	WY - Deferred Advertising Costs	OTHER	0	0	0	0	0	0	0	0
4099300	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	7	0	0	0	0	0	0	7
4099300	415863	Reg Asset - UT Subscriber Solar Program	UT	107	0	0	0	0	107	0	0
4099300	415865	Reg Asset - Utah MPA	OTHER	0	0	0	0	0	0	0	0
4099300	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	-70	0	0	0	0	0	0	-70
4099300	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	0	0	0	0	0	0	0	0
4099300	415870	CA Def Excess NPC	CA	1,965	1,965	0	0	0	0	0	0
4099300	415874	Deferred Excess Net Power Costs - WY 08	OTHER	7,303	0	0	0	0	0	0	7,303
4099300	415875	Deferred Excess Net Power Costs - UT	OTHER	32,906	0	0	0	0	0	0	32,906
4099300	415876	Deferred Excess Net Power Costs - OR	OTHER	0	0	0	0	0	0	0	0
4099300	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	-35	0	0	0	0	-35	0	0
4099300	415879	Reg Asset - WY Liquidation Damages N2	WYP	-6	0	0	0	-6	0	0	0
4099300	415882	Deferral of Renewable Energy Credit - WA	OTHER	-21	0	0	0	0	0	0	-21
4099300	415884	Reg Asset - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	-15	0	0	0	0	0	0	-15
4099300	415886	Reg Asset - ID Deferred Excess Net Power	OTHER	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
4099300	415892	Deferred Excess Net Power Costs - ID 09	OTHER	12,033	0	0	0	0	0	0	12,033
4099300	415893	OR - MEHC Transition Service Costs	OTHER	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
4099300	415896	WA - Chehalis Plant Revenue Requirement	WA	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
4099300	415898	Deferred Coal Costs - Naughton Contract	CAEE	0	0	0	0	0	0	0	0
4099300	415900	OR SB 408 Recovery	OTHER	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
4099300	415903	Reg Asset _ REC Sales Deferral - WA	OTHER	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
4099300	415905	Reg Asset - OR REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0
4099300	415906	Reg Asset - REC Sales Deferral - OR - No	OTHER	-179	0	0	0	0	0	0	-179
4099300	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER	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
4099300	415910	Reg Asset - Naughton Unit #3 Costs	OTHER	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
4099300	415918	Reg Asset - RPS Compliance Purchases	OTHER	0	0	0	0	0	0	0	0
4099300	415920	Reg Asset - Depreciation Increase - ID	IDU	73	0	0	0	0	73	0	0
4099300	415921	Reg Asset - Depreciation Increase - UT	UT	-128	0	0	0	-128	0	0	0
4099300	415922	Reg Asset - Depreciation Increase - WY	WYP	-442	0	0	-442	0	0	0	0
4099300	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	-479	0	0	0	0	-479	0	0
4099300	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	-3,445	0	0	0	-3,445	0	0	0
4099300	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	-1,158	0	0	-1,158	0	0	0	0
4099300	415930	Reg Asset - Carbon Decommissioning - ID	IDU	0	0	0	0	0	0	0	0
4099300	415931	Reg Asset - Carbon Decommissioning - UT	UT	0	0	0	0	0	0	0	0
4099300	415932	Reg Asset - Carbon Decommissioning - WY	WYP	0	0	0	0	0	0	0	0
4099300	415933	Reg Liability - Contra - Carbon Decommis	IDU	-35	0	0	0	0	-35	0	0
4099300	415934	Reg Liability - Contra - Carbon Decommis	UT	-250	0	0	0	-250	0	0	0
4099300	415935	Reg Liability - Contra - Carbon Decommis	WYP	-624	0	0	-624	0	0	0	0
4099300	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	CAGE	0	0	0	0	0	0	0	0
4099300	425100	Deferred Regulatory Expense-IDU	IDU	40	0	0	0	0	40	0	0



Schedule M

Twelve Months Ending - June 2019
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER	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
4099300	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	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
4099300	425210	Amort of Debt Disc & Exp	SNP	0	0	0	0	0	0	0	0
4099300	425215	Unearned Joint Use Pole Contact Revenue	SNPD	-22	-1	-6	-1	-2	-11	-1	0
4099300	425225	Duke/Hermiston Contract Renegotiation	CAGW	0	0	0	0	0	0	0	0
4099300	425295	BPA Conservation Rate Credit	CAGW	0	0	0	0	0	0	0	0
4099300	425380	Idaho Customer Balancing Account	OTHER	0	0	0	0	0	0	0	0
4099300	425400	UT Kalamath Relicensing Costs	OTHER	-3,603	0	0	0	0	0	0	-3,603
4099300	425700	Trojan Special Assessment -DOE-IRS	TROJD	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
4099300	430100	Customer Service / Weatherization	OTHER	0	0	0	0	0	0	0	0
4099300	430110	Reg Asset balance reclass	OTHER	23,147	0	0	0	0	0	0	23,147
4099300	430111	Reg Asset - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4099300	430112	Reg Asset - Other - Balance Reclass	OTHER	994	0	0	0	0	0	0	994
4099300	430113	Reg Asset - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4099300	505115	Sales & Use Tax Accrual	SO	0	0	0	0	0	0	0	0
4099300	505125	Accrued Royalties	CAEE	0	0	0	0	0	0	0	0
4099300	505140	Purchase Card Trans Provision	SO	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
4099300	505400	Bonus Liability	SO	0	0	0	0	0	0	0	0
4099300	505510	Vacation Accrual - PMI	JBE	11	0	8	2	0	0	0	0
4099300	505520	PMI Bonus Accrual	JBE	0	0	0	0	0	0	0	0
4099300	505600	IGC Vacation Accrual	SO	0	0	0	0	0	0	0	0
4099300	605101	Trojan Decommissioning Costs - WA	WA	0	0	0	0	0	0	0	0
4099300	605102	Trojan Decommissioning Costs - OR	OR	0	0	0	0	0	0	0	0
4099300	605710	Reverse Accrued Final Reclamation	OTHER	0	0	0	0	0	0	0	0
4099300	610000	PMI Coal Mine Development	JBE	0	0	0	0	0	0	0	0
4099300	610100	PMIDEVT COST AMORT	JBE	-379	-16	-278	-86	0	0	0	0
4099300	6101001	AMORT NOPAS 99-00 RAR	SO	39	1	9	3	6	18	2	0
4099300	610110	Ptax NOPAs	SO	0	0	0	0	0	0	0	0
4099300	610111	Bridger Coal Company Gain/Loss on Assets	JBE	129	5	94	29	0	0	0	0
4099300	610114	PMI EITF Pre Stripping Costs	JBE	-3,298	-140	-2,413	-745	0	0	0	0



Schedule M

Twelve Months Ending - June 2019
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	610130	781 Shopping Incentive_OR	OTHER	0	0	0	0	0	0	0	0
4099300	610135	SB1149 Costs_OR OTHER	OTHER	0	0	0	0	0	0	0	0
4099300	610140	OR Rate Refunds	OTHER	0	0	0	0	0	0	0	0
4099300	610141	WA Rate Refunds	OTHER	0	0	0	0	0	0	0	0
4099300	610142	Reg. Liability - UT Home Energy Lifeline	UT	88	0	0	0	0	88	0	0
4099300	610143	REG LIABILITY - WA LOW ENERGY PROGRAM	WA	0	0	0	0	0	0	0	0
4099300	610145	REG LIAB-DSM	OTHER	0	0	0	0	0	0	0	0
4099300	610146	OR Reg Asset/Liability Consolidation	OR	0	0	0	0	0	0	0	0
4099300	610148	Reg Liability - Def NPC Balance Reclass	OTHER	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
4099300	705200	Oregon Gain on Sale of Halsey-OR	OTHER	0	0	0	0	0	0	0	0
4099300	705210	Property Insurance(Injuries & Damages)	SO	0	0	0	0	0	0	0	0
4099300	705232	CA West Valley Lease Reduction	CA	0	0	0	0	0	0	0	0
4099300	705233	West Valley Lease Reduction - ID	IDU	0	0	0	0	0	0	0	0
4099300	705234	West Valley Lease Reduction - WY	WYP	0	0	0	0	0	0	0	0
4099300	705235	UT West Valley Lease Reduction	UT	0	0	0	0	0	0	0	0
4099300	705250	A&G Credit - WA	WA	0	0	0	0	0	0	0	0
4099300	705251	A&G Credit-OR	OR	0	0	0	0	0	0	0	0
4099300	705252	A&G Credit-CA	CA	0	0	0	0	0	0	0	0
4099300	705253	A&G Credit - ID	IDU	0	0	0	0	0	0	0	0
4099300	705254	A&G Credit - WY	WYP	0	0	0	0	0	0	0	0
4099300	705261	Reg Liability - Sale of Renewable Energy	OTHER	0	0	0	0	0	0	0	0
4099300	705265	Reg Liab - OR Energy Conservation Charge	OTHER	-131	0	0	0	0	0	0	-131
4099300	705300	Reg. Liability - Deferred Benefit_Arch S	CAEE	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
4099300	705310	Reg Liability-UT Gain on Sale of Asset	UT	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
4099300	705330	Reg Liability-WY Gain on Sale of Asset	WYP	0	0	0	0	0	0	0	0
4099300	705337	Reg Liability - Sale of Renewable Energy	OTHER	-86	0	0	0	0	0	0	-86
4099300	705454	Reg Liability - UT Property Insurance Re	UT	-1,206	0	0	0	0	-1,206	0	0
4099300	705534	Regulatory Liability - OR Asset Sale Gai	OTHER	0	0	0	0	0	0	0	0
4099300	705537	Regulatory Liability - Other Reg Liabili	OTHER	0	0	0	0	0	0	0	0
4099300	705700	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0
4099300	705755	Reg Liability - Non current Reclass - Ot	OTHER	15	0	0	0	0	0	0	15



Schedule M

Twelve Months Ending - June 2019
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	715050	Microsoft Software License Liability	SO	0	0	0	0	0	0	0	0
4099300	715100	University of WY Contract Amort.	WYP	0	0	0	0	0	0	0	0
4099300	715350	Misc Deferred Credits	SO	0	0	0	0	0	0	0	0
4099300	715800	Redding Renegotiated Contract	CAGW	0	0	0	0	0	0	0	0
4099300	720100	FAS 106 Accruals	SO	0	0	0	0	0	0	0	0
4099300	720200	Deferred Comp Plan Benefits-PPL	SO	-70	-1	-17	-5	-10	-32	-4	0
4099300	720300	PENSION / RETIREMENT ACCRUAL - CASH BASI	SO	0	0	0	0	0	0	0	0
4099300	720400	SUPPL. EXEC. RETIREMENT PLAN (SERP)	SO	0	0	0	0	0	0	0	0
4099300	720500	Severance Accrual	SO	257	5	63	17	38	119	16	0
4099300	720550	Accrued CIC Severance	SO	0	0	0	0	0	0	0	0
4099300	740100	Post Merger Loss-Reacquired Debt	SNP	0	0	0	0	0	0	0	0
4099300	910240	190LEGAL RESERVE	SO	0	0	0	0	0	0	0	0
4099300	910530	Injuries and Damages Reserve	SO	-10,316	-200	-2,531	-691	-1,507	-4,754	-630	-3
4099300	910560	283SMUD REVENUE IMPUTATION-UT REG LIAB	OTHER	0	0	0	0	0	0	0	0
4099300	910905	PMI Underground Mine Cost Depletion	JBE	0	0	0	0	0	0	0	0
4099300	910925	CA Refund	OTHER	0	0	0	0	0	0	0	0
4099300	920110	PMI WY Extraction Tax	JBE	0	0	0	0	0	0	0	0
4099300 Total				947,810	18,482	222,904	58,290	122,761	394,218	50,258	223
Grand Total				2,130,922	43,407	504,487	150,011	298,735	924,691	120,277	518

Total Schedule M Additions				1,183,025	24,924	281,564	91,716	175,961	530,430	70,013	295	8,121
Total Schedule M Deductions				947,898	18,483	222,923	58,295	122,774	394,261	50,264	223	73,230
Total Schedule M				235,127	6,441	58,642	33,421	53,188	136,169	19,749	71	-65,110



Interest Expense & Renewable Energy Tax Credits

Twelve Months Ending - June 2019

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	0	0
4091000	INC TX UTIL OP INC	310313	Mining Rescue Training Credit ~ PMI	JBE	0	0	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	0	0
4091000	INC TX UTIL OP INC	310315	Investment Tax Credit - Solar Arrays	CAGW	0	0	0	0	0	0	0	0	0
4091000	INC TX UTIL OP INC	310317	RENEWABLE ELECTRICITY PRODUCTION TX CR-C	CAGW	-5,091	-205	-3,788	-1,099	0	0	0	0	0
4091000	INC TX UTIL OP INC	310318	Research and Experimentation Credits	SO	-33	-1	-8	-2	-5	-15	-2	0	0
4091000	INC TX UTIL OP INC	600600	Fuel Tax Credit	JBE	-19	-1	-14	-4	0	0	0	0	0
4091000	INC TX UTIL OP INC	900900	Foreign Tax Credit	SO	-9	0	-2	-1	-1	-4	-1	0	0
4091000 Total					-5,151	-206	-3,812	-1,106	-6	-19	-3	0	0
4091100	STATE INC TAX-ELEC	311311	Utah Renewable Energy Production Tax Cre	CAGE	0	0	0	0	0	0	0	0	0
4091100 Total					0	0	0	0	0	0	0	0	0
4191000	AFUDC - OTHER	0	AFUDC - EQUITY	SNP	-49,461	-826	-11,019	-3,012	-7,426	-24,061	-3,095	-13	-9
4191000 Total					-49,461	-826	-11,019	-3,012	-7,426	-24,061	-3,095	-13	-9
4270000	INT ON LNG-TRM DBT	585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	SNP	323,869	5,410	72,152	19,722	48,626	157,548	20,265	88	57
4270000	INT ON LNG-TRM DBT	585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	SNP	31,567	527	7,033	1,922	4,740	15,356	1,975	9	6
4270000	INT ON LNG-TRM DBT	585004	INTEREST EXPENSE - LT DEBT - PCRBS VARIA	SNP	4,113	69	916	250	617	2,001	257	1	1
4270000	INT ON LNG-TRM DBT	585005	INTEREST EXPENSE - LT DEBT - PCRB FEES &	SNP	1,461	24	325	89	219	711	91	0	0
4270000 Total					361,010	6,031	80,427	21,983	54,203	175,615	22,589	98	64
4280000	AMT DBT DISC & EXP	586160	AMORTIZATION - DEBT DISCOUNT	SNP	931	16	207	57	140	453	58	0	0
4280000	AMT DBT DISC & EXP	586170	AMORTIZATION - DEBT ISSUANCE EXP	SNP	2,944	49	656	179	442	1,432	184	1	1
4280000 Total					3,875	65	863	236	582	1,885	242	1	1
4281000	AMORTZN OF LOSS	586190	AMORTIZATION - LOSS ON REQACQUIRED DEBT	SNP	585	10	130	36	88	285	37	0	0
4281000 Total					585	10	130	36	88	285	37	0	0
4290000	AMT PREM ON DEBT	586180	AMORTIZATION - DEBT PREMIUM/GAIN	SNP	-11	0	-2	-1	-2	-5	-1	0	0
4290000 Total					-11	0	-2	-1	-2	-5	-1	0	0
4310000	OTHER INTEREST EXP	0	4310000/0	SNP	10,934	183	2,436	666	1,642	5,319	684	3	2
4310000 Total					10,934	183	2,436	666	1,642	5,319	684	3	2
4313000	INT EXP ON REG LIAB	0	INTEREST EXPENSE ON REG LIABILITIES	SNP	11,054	185	2,463	673	1,660	5,377	692	3	2
4313000 Total					11,054	185	2,463	673	1,660	5,377	692	3	2
4320000	AFUDC - BORROWED	585800	INTEREST CAPITALIZED (SEE OTH INCOME)	SNP	-25,672	-429	-5,719	-1,563	-3,854	-12,488	-1,606	-7	-5
4320000	AFUDC - BORROWED	585860	INTEREST EXPENSE - AFUDC MANUAL ADJ	SNP	205	3	46	13	31	100	13	0	0
4320000 Total					-25,467	-425	-5,674	-1,551	-3,824	-12,388	-1,594	-7	-4
Grand Total					307,368	5,014	65,812	17,925	46,916	152,007	19,553	85	55

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



Deferred Income Tax Expense

Twelve Months Ending - June 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	100105	190FAS 109 DEF TAX LIAB WA-NUTIL	WA	0	0	0	0	0	0	0	0
4101000	105101	Capitalized Labor Cost for Powertax Inpu	SO	0	0	0	0	0	0	0	0
4101000	105121	282PMI Book Depreciation	CAEW	0	0	0	0	0	0	0	0
4101000	105122	Repair Deduction	SG	36,065	511	9,214	2,817	5,460	15,914	2,137	12
4101000	105125	Tax Depreciation	TAXDEPR	145,237	2,926	38,066	9,347	19,843	64,925	8,267	34
4101000	105126	282DIT PMIDepreciation-Tax	JBE	1,531	65	1,120	346	0	0	0	0
4101000	105137	Capitalized Depreciation	SO	1,470	28	361	98	215	677	90	0
4101000	105141	AFUDC Debt	SNP	6,243	104	1,391	380	937	3,037	391	2
4101000	1051411	AFUDC Equity	SNP	12,125	203	2,701	738	1,820	5,898	759	3
4101000	105143	282Basis Intangible Difference	SO	55	1	13	4	8	25	3	0
4101000	105147	Sec 1031 Like Kind Exchange	SO	0	0	0	0	0	0	0	0
4101000	105148	Mine Safety Sec. 179E Election - PPW	CAEE	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
4101000	105152	Gain / (Loss) on Prop. Disposition	GPS	4,027	78	988	270	588	1,856	246	1
4101000	105153	Contract Liability Basis Adjustment -Che	CAGW	-31	-1	-23	-7	0	0	0	0
4101000	105165	Coal Mine Development	SE	0	0	0	0	0	0	0	0
4101000	105170	Coal Mine Extension	SE	0	0	0	0	0	0	0	0
4101000	105171	PMI Coal Mine Extension Costs	JBE	162	7	119	37	0	0	0	0
4101000	105175	Cost of Removal	GPS	12,324	239	3,024	826	1,800	5,680	752	3
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	CAGE	84	0	0	0	19	57	8	0
4101000	105470	282Book Gain/Loss on Land Sales	GPS	388	8	95	26	57	179	24	0
4101000	110200	IGC Tax Percentage Depletion Deduct	CAEE	0	0	0	0	0	0	0	0
4101000	110205	SRC Tax Percentage Depletion Deduct	CAEE	8	0	0	0	2	5	1	0
4101000	1102051	Tax Percentage Depletion - Deduction (BI	CAEE	0	0	0	0	0	0	0	0
4101000	120105	Willow Wind Account Receivable	WA	0	0	0	0	0	0	0	0
4101000	205025	PMI-Fuel Cost Adjustment	JBE	390	17	286	88	0	0	0	0
4101000	205200	M&S INVENTORY WRITE-OFF	SNPD	381	12	101	25	40	184	19	0
4101000	205205	Inventory Reserve - PMI	JBE	32	1	23	7	0	0	0	0
4101000	205411	190PMISec263A	JBE	-1,294	-55	-947	-292	0	0	0	0
4101000	210100	283OR PUC Prepaid Taxes	OR	-38	0	-38	0	0	0	0	0
4101000	210120	283UT PUC Prepaid Taxes	UT	-17	0	0	0	0	-17	0	0
4101000	210130	283ID PUC Prepaid Taxes	IDU	10	0	0	0	0	0	10	0
4101000	210140	283WY PSC Prepaid Taxes	WYP	0	0	0	0	0	0	0	0
4101000	210180	283Prepaid Membership Fees-EEI WSCC	SO	-202	-4	-50	-14	-29	-93	-12	0



Deferred Income Tax Expense

Twelve Months Ending - June 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	210185	Prepaid Aircraft Maintenance Costs	3	0	1	0	0	1	0	0	0
4101000	210190	Prepaid Water Rights	0	0	0	0	0	0	0	0	0
4101000	210195	Prepaid Surety Bond Costs	0	0	0	0	0	0	0	0	0
4101000	287396	Regulatory Liabilities - Interim Provisi	0	0	0	0	0	0	0	0	0
4101000	287616	Regulatory Assets - Interim Provisions	0	0	0	0	0	0	0	0	0
4101000	320210	190R&E Expense Sec174 Deduction	0	0	0	0	0	0	0	0	0
4101000	320290	LT Prepaid IBEW 57 Pension Contribution	0	0	0	0	0	0	0	0	0
4101000	320291	Prepaid IBEW 57 Pension Contribution - C	0	0	0	0	0	0	0	0	0
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	-374	-5	-95	-29	-57	-165	-22	0	0
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	0	0	0	0	0	0	0	0	0
4101000	415200	REG ASSET - OR TRANSPORTATION ELECTRIFIC	96	0	0	0	0	0	0	0	96
4101000	415300	283Hazardous Waste/Environmental Cleanup	461	9	113	31	67	213	28	0	0
4101000	415406	Reg Asset Utah ECAM	0	0	0	0	0	0	0	0	0
4101000	415410	Reg Asset - Energy West Mining	-247	0	0	0	-62	-161	-24	0	0
4101000	415411	ContraRA DeerCreekAband CA	4	4	0	0	0	0	0	0	0
4101000	415412	ContraRA DeerCreekAband ID	-102	0	0	0	0	0	-102	0	0
4101000	415413	ContraRA DeerCreekAband OR	-398	0	-398	0	0	0	0	0	0
4101000	415414	ContraRA DeerCreekAband UT	-2	0	0	0	0	-2	0	0	0
4101000	415416	ContraRA DeerCreekAband WY	0	0	0	0	0	0	0	0	0
4101000	415417	Contra RA UMWA Pension CA	2	0	0	0	0	0	0	0	2
4101000	415418	Contra RA UMWA Pension ID	0	0	0	0	0	0	0	0	0
4101000	415419	Contra RA UMWA Pension OR	0	0	0	0	0	0	0	0	0
4101000	415420	Contra RA UMWA Pension UT	0	0	0	0	0	0	0	0	0
4101000	415422	Contra RA UMWA Pension WY	0	0	0	0	0	0	0	0	0
4101000	415431	Reg Asset - WA Transportation Electric	10	0	0	0	0	0	0	0	10
4101000	415501	Cholla Plt Transact Costs- APS Amort - I	0	0	0	0	0	0	0	0	0
4101000	415502	Cholla Plt Transact Costs- APS Amort - O	0	0	0	0	0	0	0	0	0
4101000	415530	Reg Asset - ID 2017 Protocol - MSP Defer	37	0	0	0	0	0	37	0	0
4101000	415531	Reg Asset - UT 2017 Protocol - MSP Defer	1,082	0	0	0	0	1,082	0	0	0
4101000	415532	Reg Asset - WY 2017 Protocol - MSP Defer	393	0	0	0	393	0	0	0	0
4101000	415545	Reg Asset - WA Merwin Project	0	0	0	0	0	0	0	0	0
4101000	415585	Reg Asset - OR Sch 203 - Black Cap	0	0	0	0	0	0	0	0	0
4101000	415655	CA GHG Allowance	0	0	0	0	0	0	0	0	0
4101000	415675	Reg Asset - UT - Deferred Stock Redempti	-20	0	0	0	0	0	0	0	-20



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	-7	0	0	0	0	0	0	-7
4101000	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	-3	0	0	0	0	0	0	-3
4101000	415680	190Def Intervenor Funding Grants-OR	OTHER	109	0	0	0	0	0	0	109
4101000	415700	190Reg Liabs BPA balancing accounts-OR	OTHER	0	0	0	0	0	0	0	0
4101000	415701	CA Deferred Intervenor Funding	OTHER	0	0	0	0	0	0	0	0
4101000	415720	Reg Asset - Community Solar - OR	OTHER	39	0	0	0	0	0	0	39
4101000	415815	Insurance Reserve	SO	-56	-1	-14	-4	-8	-26	-3	0
4101000	415821	Contra Pension Reg Asset MMT & CTG WY	WYP	0	0	0	0	0	0	0	0
4101000	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER	0	0	0	0	0	0	0	0
4101000	415850	Unrecovered Plant Powerdale	CAGW	0	0	0	0	0	0	0	0
4101000	415851	Powerdale Hydro Decom Reg Asset - CA	CA	0	0	0	0	0	0	0	0
4101000	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	2	0	0	0	0	0	0	2
4101000	415863	Reg Asset - UT Subscriber Solar Program	UT	26	0	0	0	0	26	0	0
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	-17	0	0	0	0	0	0	-17
4101000	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	0	0	0	0	0	0	0	0
4101000	415870	Deferred Excess Net Power Costs CA	CA	483	483	0	0	0	0	0	0
4101000	415874	Deferred Excess Net Power Costs - WY 09	OTHER	1,796	0	0	0	0	0	0	1,796
4101000	415875	Deferred Excess Net Power Costs - UT	OTHER	8,090	0	0	0	0	0	0	8,090
4101000	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	-9	0	0	0	0	-9	0	0
4101000	415879	Reg Asset - WY Liquidation Damages N2	WYP	-1	0	0	0	-1	0	0	0
4101000	415882	Deferral of Renewable Energy Credit - WA	OTHER	-5	0	0	0	0	0	0	-5
4101000	415884	Reg Asset - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0
4101000	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	-4	0	0	0	0	0	0	-4
4101000	415886	Reg Asset - ID Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0
4101000	415888	Reg Asset - UT Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0
4101000	415892	Deferred Excess Net Power Costs - ID 09	OTHER	2,959	0	0	0	0	0	0	2,959
4101000	415894	Reg Asset - REC Sales Deferral - CA - No	OTHER	0	0	0	0	0	0	0	0
4101000	415900	OR SB 408 Recovery	OTHER	0	0	0	0	0	0	0	0
4101000	415901	Reg Asset - WY Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0
4101000	415903	Reg Asset _ REC Sales Deferral - WA	OTHER	0	0	0	0	0	0	0	0
4101000	415904	Reg Asset - WY REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0
4101000	415905	Reg Asset - OR REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0
4101000	415906	Reg Asset - REC Sales Deferral - OR - No	OTHER	-44	0	0	0	0	0	0	-44
4101000	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER	0	0	0	0	0	0	0	0



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	OTHER	0	0	0	0	0	0	0	0
4101000	415910	Reg Asset - Naughton Unit #3 Costs	OTHER	0	0	0	0	0	0	0	0
4101000	415917	Reg Asset - Naughton Unit #3 Costs - CA	OTHER	0	0	0	0	0	0	0	0
4101000	415918	Reg Asset - RPS Compliance Purchases	OTHER	0	0	0	0	0	0	0	0
4101000	415920	Reg Asset - Depreciation Increase - ID	IDU	18	0	0	0	0	18	0	0
4101000	415921	Reg Asset - Depreciation Increase - UT	UT	-31	0	0	0	-31	0	0	0
4101000	415922	Reg Asset - Depreciation Increase - WY	WYP	-109	0	0	-109	0	0	0	0
4101000	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	-118	0	0	0	0	-118	0	0
4101000	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	-847	0	0	0	-847	0	0	0
4101000	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	-285	0	0	-285	0	0	0	0
4101000	415930	Reg Asset - Carbon Decommissioning - ID	IDU	0	0	0	0	0	0	0	0
4101000	415931	Reg Asset - Carbon Decommissioning - UT	UT	0	0	0	0	0	0	0	0
4101000	415932	Reg Asset - Carbon Decommissioning - WY	WYP	0	0	0	0	0	0	0	0
4101000	415933	Reg Liability - Contra - Carbon Decommis	IDU	-9	0	0	0	0	-9	0	0
4101000	415934	Reg Liability - Contra - Carbon Decommis	UT	-62	0	0	0	-62	0	0	0
4101000	415935	Reg Liability - Contra - Carbon Decommis	WYP	-153	0	0	-153	0	0	0	0
4101000	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	CAGE	0	0	0	0	0	0	0	0
4101000	425100	190Deferred Regulatory Expense-IDU	IDU	10	0	0	0	0	10	0	0
4101000	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER	0	0	0	0	0	0	0	0
4101000	425103	Reg Asset - Other Regulatory Assets - Cu	OTHER	0	0	0	0	0	0	0	0
4101000	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	0	0	0	0	0	0	0	0
4101000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	-5	0	-1	0	-1	-3	0	0
4101000	425225	Duke/Hermiston Contract Renegotiation	CAGW	0	0	0	0	0	0	0	0
4101000	425295	BPA Conservation Rate Credit	CAGW	0	0	0	0	0	0	0	0
4101000	425400	UT Kalamath Relicensing Costs	OTHER	-886	0	0	0	0	0	0	-886
4101000	430110	Reg Asset Balance Reclass	OTHER	5,691	0	0	0	0	0	0	5,691
4101000	430111	Reg Assets - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4101000	430112	Reg Asset - Other - Balance Reclass	OTHER	244	0	0	0	0	0	0	244
4101000	430113	Reg Asset - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4101000	505510	190PMI Vacation/Bonus	JBE	3	0	2	1	0	0	0	0
4101000	505600	190Vacation Sickleave & PT Accrual	SO	0	0	0	0	0	0	0	0
4101000	605101	Trojan Decommissioning Costs - WA	WA	0	0	0	0	0	0	0	0
4101000	605102	Trojan Decommissioning Costs - OR	OR	0	0	0	0	0	0	0	0
4101000	610100	283PMI AMORT DEVELOPMENT	JBE	-93	-4	-68	-21	0	0	0	0



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	6101001	190NOPA 103-99-00 RAR	SO	10	0	2	1	1	4	1	0
4101000	610111	283PMI SALE OF ASSETS	JBE	32	1	23	7	0	0	0	0
4101000	610114	PMI EITF Pre stripping Cost	JBE	-811	-34	-593	-183	0	0	0	0
4101000	610142	283Reg Liability-UT Home Energy Lifeline	UT	22	0	0	0	0	22	0	0
4101000	610143	283Reg Liability-WA Low Energy Program	WA	0	0	0	0	0	0	0	0
4101000	610146	190OR Reg Asset/Liability Consol	OR	0	0	0	0	0	0	0	0
4101000	705200	190OR Gain on Sale of Halsey-OR	OTHER	0	0	0	0	0	0	0	0
4101000	705210	190Property Insurance	SO	0	0	0	0	0	0	0	0
4101000	705261	Reg Liability - Sale of Renewable Energy	OTHER	0	0	0	0	0	0	0	0
4101000	705265	Reg Liab - OR Energy Conservation Charge	OTHER	-32	0	0	0	0	0	0	-32
4101000	705300	Reg. Liability - Deferred Benefit_Arch S	CAEE	0	0	0	0	0	0	0	0
4101000	705305	Reg Liability-CA Gain on Sale of Asset	CA	0	0	0	0	0	0	0	0
4101000	705337	Reg Liability - Sale of Renewable Energy	OTHER	-21	0	0	0	0	0	0	-21
4101000	705454	Reg Liability - UT Property Insurance Re	UT	-297	0	0	0	0	-297	0	0
4101000	705534	Regulatory Liability - OR Asset Sale Gai	OTHER	0	0	0	0	0	0	0	0
4101000	705537	Regulatory Liability - Other Reg Liabili	OTHER	0	0	0	0	0	0	0	0
4101000	705700	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0
4101000	705755	Reg Liability - Non current Reclass - Ot	OTHER	4	0	0	0	0	0	0	4
4101000	715800	190Redding Contract	CAGW	0	0	0	0	0	0	0	0
4101000	720200	190Deferred Compensation Payout	SO	-17	0	-4	-1	-3	-8	-1	0
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	0	0	0	0	0	0	0	0
4101000	720500	190Severance	SO	63	1	16	4	9	29	4	0
4101000	910530	190Injuries & Damages	SO	-2,536	-49	-622	-170	-370	-1,169	-155	-1
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	OTHER	0	0	0	0	0	0	0	0
4101000 Total				233,034	4,544	54,804	14,331	30,183	96,925	12,357	55
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	OTHER	389	0	0	0	0	0	0	389
4111000	105100	190CAPITALIZED LABOR COSTS	SO	-489	-9	-120	-33	-71	-225	-30	0
4111000	105107	Non-Protected PP&E EDIT - ID	IDU	-357	0	0	0	0	0	-357	0
4111000	105112	Non-Protected PP&E EDIT - UT	UT	-104,732	0	0	0	0	-104,732	0	0
4111000	1051151	Depreciation Flow-Through - CA	CA	-777	-777	0	0	0	0	0	0
4111000	1051152	Depreciation Flow-Through - FERC	FERC	-251	0	0	0	0	0	0	-251
4111000	1051153	Depreciation Flow-Through - ID	IDU	-1,626	0	0	0	0	0	-1,626	0
4111000	1051154	Depreciation Flow-Through - OR	OR	-8,701	0	-8,701	0	0	0	0	0



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4111000	1051155	Depreciation Flow-Through - OTHER	OTHER	-67	0	0	0	0	0	0	-67	
4111000	1051156	Depreciation Flow-Through - UT	UT	-12,111	0	0	0	-12,111	0	0	0	
4111000	1051157	Depreciation Flow-Through - WA	WA	-900	0	0	-900	0	0	0	0	
4111000	1051158	Depreciation Flow-Through - WYP	WYP	-3,753	0	0	-3,753	0	0	0	0	
4111000	1051159	Depreciation Flow-Through - WYU	WYU	-923	0	0	-923	0	0	0	0	
4111000	105120	Book Depreciation	SCHMDEXP	-241,934	-4,918	-58,371	-16,380	-37,633	-109,783	-14,782	-67	0
4111000	105121	282DIT PMIDepreciation-Book	JBE	-4,087	-173	-2,990	-923	0	0	0	0	0
4111000	105123	Sec 481a Adj- Repair Deduction	SG	0	0	0	0	0	0	0	0	0
4111000	105130	CIAC	CIAC	-25,325	-815	-6,704	-1,631	-2,664	-12,249	-1,263	0	0
4111000	105140	Highway Relocation	SNPD	-516	-17	-137	-33	-54	-250	-26	0	0
4111000	105142	Avoided Costs	SNP	-10,145	-169	-2,260	-618	-1,523	-4,935	-635	-3	-2
4111000	105146	Capitalization of Test Energy	SG	0	0	0	0	0	0	0	0	0
4111000	105220	282CHOLLA TAX LEASE	CAGE	-345	0	0	0	-79	-234	-32	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	-61	0	0	0	-15	-40	-6	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	145	3	36	10	21	67	9	0	0
4111000	220100	190Bad Debt Allowance	BADDEBT	-98	-5	-34	-12	-7	-33	-5	0	0
4111000	2874941	190Idaho ITC Credits	SO	0	0	0	0	0	0	0	0	0
4111000	320282	Reg Asset - Post-Retirement Settlement L	UT	72	0	0	0	0	72	0	0	0
4111000	320283	Reg Asset - Post-Retirement Settlement L	WYU	-5	0	0	0	-5	0	0	0	0
4111000	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	-2,181	0	0	0	0	0	0	0	-2,181
4111000	415301	190Hazardous Waste/Environmental-WA	WA	-26	0	0	-26	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	-3,878	0	0	0	-968	-2,536	-373	-2	0
4111000	415425	Contra Reg Asset - UMWA Pension	OTHER	-112	0	0	0	0	0	0	0	-112
4111000	415430	Reg Asset - CA - Transportation Electri	OTHER	-109	0	0	0	0	0	0	0	-109
4111000	415500	283Cholla Plt Trans-APS Amort	CAGE	0	0	0	0	0	0	0	0	0
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA	-13	0	0	-13	0	0	0	0	0
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	WYP	-7	0	0	0	-7	0	0	0	0
4111000	415703	Goodnoe Hills Liquidation Damages - WY	WYP	-5	0	0	0	-5	0	0	0	0
4111000	415704	Reg Liability - Tax Revenue Adjustment -	UT	0	0	0	0	0	0	0	0	0



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4111000	415705	Reg Liability - Tax Revenue Adjustment -	0	0	0	0	0	0	0	0	0
4111000	415710	Reg Liability - WA - Accelerated Depreci	-3,101	0	0	-3,101	0	0	0	0	0
4111000	415803	RTO Grid West N/R Writeoff WA	0	0	0	0	0	0	0	0	0
4111000	415804	RTO Grid West Notes Receivable-OR	0	0	0	0	0	0	0	0	0
4111000	415806	RTO Grid West N/R Writeoff ID	0	0	0	0	0	0	0	0	0
4111000	415822	Reg Asset _ Pension MMT -UT	0	0	0	0	0	0	0	0	0
4111000	415828	Reg Asset Post Retirement MMT - WY	0	0	0	0	0	0	0	0	0
4111000	415829	Reg Asset - Post - Ret MMT -UT	0	0	0	0	0	0	0	0	0
4111000	415840	Reg Asset-Deferred OR Independent Evalua	0	0	0	0	0	0	0	0	0
4111000	415852	Powerdale Decommissioning Reg Asset - ID	-6	0	0	0	0	0	-6	0	0
4111000	415853	Powerdale Decommissioning Reg Asset - OR	0	0	0	0	0	0	0	0	0
4111000	415854	Powerdale Decommissioning Reg Asset - WA	0	0	0	0	0	0	0	0	0
4111000	415855	CA - January 2010 Storm Costs	-361	0	0	0	0	0	0	0	-361
4111000	415856	Powerdale Decommissioning Reg Asset - WY	0	0	0	0	0	0	0	0	0
4111000	415857	ID - Deferred Overburden Costs	-26	0	0	0	0	0	0	0	-26
4111000	415858	WY - Deferred Overburden Costs	-72	0	0	0	-72	0	0	0	0
4111000	415859	WY - Deferred Advertising Costs	0	0	0	0	0	0	0	0	0
4111000	415865	Reg Asset - UT MPA	0	0	0	0	0	0	0	0	0
4111000	415867	Reg Asset - CA Solar Feed-in Tariff	0	0	0	0	0	0	0	0	0
4111000	415868	Reg Asset - UT - Solar Incentive Program	2,181	0	0	0	0	0	0	0	2,181
4111000	415876	Deferred Excess Net PowerCosts - OR	715	0	0	0	0	0	0	0	715
4111000	415881	Deferral of Renewable Energy Credit - UT	-50	0	0	0	0	0	0	0	-50
4111000	415883	Deferral of Renewable Energy Credit - WY	-83	0	0	0	0	0	0	0	-83
4111000	415890	ID MEHC 2006 Transition Costs	0	0	0	0	0	0	0	0	0
4111000	415891	WY - 2006 Transition Severance Costs	0	0	0	0	0	0	0	0	0
4111000	415893	OR - MEHC Transition Service Costs	0	0	0	0	0	0	0	0	0
4111000	415895	OR_RCAC SEP-DEC 07 DEFERRED	0	0	0	0	0	0	0	0	0
4111000	415896	WA - Chehalis Plant Revenue Requirement	0	0	0	0	0	0	0	0	0
4111000	415897	Reg Asset MEHC Transition Service Costs	0	0	0	0	0	0	0	0	0
4111000	415898	Deferred Coal Costs - Naughton Contract	0	0	0	0	0	0	0	0	0
4111000	415902	Reg Asset - UT REC's in Rates - Current	0	0	0	0	0	0	0	0	0
4111000	415911	Contra Reg Asset - Naughton Unit #3 - CA	0	0	0	0	0	0	0	0	0
4111000	415912	Contra Reg Asset - Naughton Unit #3 - OR	0	0	0	0	0	0	0	0	0
4111000	415913	Contra Reg Asset - Naughton Unit #3 - WA	0	0	0	0	0	0	0	0	0



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4111000	415914	Reg Asset - UT - Naughton U3 Costs	0	0	0	0	0	0	0	0	0
4111000	415915	Reg Asset - WY - Naughton U3 Costs	0	0	0	0	0	0	0	0	0
4111000	415926	Reg Liability - Depreciation Decrease -	-309	0	0	0	0	0	0	0	-309
4111000	415927	Reg Liability - Depreciation Decrease De	0	0	0	0	0	0	0	0	0
4111000	415938	Reg Asset - Carbon Plant Decommissioning	0	0	0	0	0	0	0	0	0
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	-35	0	0	0	0	0	0	0	-35
4111000	425125	Deferred Coal Cost - Arch	0	0	0	0	0	0	0	0	0
4111000	425215	283Unearned Joint Use Pole Contact Revnu	0	0	0	0	0	0	0	0	0
4111000	425250	283TGS BUYOUT-SG	-4	0	0	0	-1	-3	0	0	0
4111000	425280	283JOSEPH SETTLEMENT-SG	0	0	0	0	0	0	0	0	0
4111000	425360	190Hermiston Swap	-42	-2	-31	-9	0	0	0	0	0
4111000	425380	190Idaho Customer Bal Acct	0	0	0	0	0	0	0	0	0
4111000	430100	283Weatherization	-2,385	0	0	0	0	0	0	0	-2,385
4111000	430117	Reg Asset - Current DSM	0	0	0	0	0	0	0	0	0
4111000	505115	283Sales & Use Tax Audit	0	0	0	0	0	0	0	0	0
4111000	505125	190Accrued Royalties	-283	0	0	0	-71	-185	-27	0	0
4111000	505400	190Bonus Liability	51	1	13	3	7	24	3	0	0
4111000	505600	190Vacation Sickleave & PT Accrual	-115	-2	-28	-8	-17	-53	-7	0	0
4111000	505601	Sick Leave Accrual - PMI	0	0	0	0	0	0	0	0	0
4111000	505700	190Accrued Retention Bonus	146	3	36	10	21	67	9	0	0
4111000	605301	Environmental Liability - Regulated	-110	-2	-27	-7	-16	-51	-7	0	0
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	1,128	0	0	0	0	0	0	0	1,128
4111000	605715	Trapper Mine Contract Obligation	-69	0	0	0	-17	-45	-7	0	0
4111000	610000	283PMI Development Costs	21	1	15	5	0	0	0	0	0
4111000	610143	283Reg Liability-WA Low Energy Program	317	0	0	317	0	0	0	0	0
4111000	610144	Reg Liability - CA California Alternativ	0	0	0	0	0	0	0	0	0
4111000	610145	190REG LIAB_DSM	-5,691	0	0	0	0	0	0	0	-5,691
4111000	610148	Reg Liability - Def NPC Balance Reclss	0	0	0	0	0	0	0	0	0
4111000	705240	283CA Alternative Rate for Energy Progra	-62	0	0	0	0	0	0	0	-62
4111000	705241	Reg Liability - CA California Alternativ	0	0	0	0	0	0	0	0	0
4111000	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	-459	0	0	0	0	0	0	0	-459
4111000	705262	Reg Liability - Sale of REC's-ID	0	0	0	0	0	0	0	0	0
4111000	705263	Reg Liability - Sale of REC's-WA	0	0	0	0	0	0	0	0	0
4111000	705266	Reg Liability - Energy Savings Assistanc	-13	0	0	0	0	0	0	0	-13



Deferred Income Tax Expense

Twelve Months Ending - June 2019

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	705267	Reg Liability - WA Decoupling Mechanism	OTHER	111	0	0	0	0	0	0	111
4111000	705281	Non-Property EDIT - ID	IDU	-43	0	0	0	0	-43	0	0
4111000	705283	Non-Property EDIT - UT	UT	-22,561	0	0	0	-22,561	0	0	0
4111000	705301	Reg Liability - OR 2010 Protocol Def	OR	0	0	0	0	0	0	0	0
4111000	705336	Reg Liability - Sale of Renewable Energy	OTHER	-74	0	0	0	0	0	0	-74
4111000	705340	Reg Liability - Excess Income Tax Deferr	OTHER	-671	0	0	0	0	0	0	-671
4111000	705341	Reg Liability - Excess Income Tax Deferr	OTHER	255	0	0	0	0	0	0	255
4111000	705342	Reg Liability - Excess Income Tax Deferr	OTHER	-5,470	0	0	0	0	0	0	-5,470
4111000	705343	Reg Liability - Excess Income Tax Deferr	OTHER	7,240	0	0	0	0	0	0	7,240
4111000	705344	Reg Liability - Excess Income Tax Deferr	OTHER	-34	0	0	0	0	0	0	-34
4111000	705345	Reg Liability - Excess Income Tax Deferr	OTHER	2,375	0	0	0	0	0	0	2,375
4111000	705346	Deferral of Protected PP&E ARAM - CA	CA	659	659	0	0	0	0	0	0
4111000	705347	Deferral of Protected PP&E ARAM - ID	IDU	1,419	0	0	0	0	1,419	0	0
4111000	705348	Deferral of Protected PP&E ARAM - OR	OR	7,806	0	7,806	0	0	0	0	0
4111000	705349	Deferral of Protected PP&E ARAM - UT	UT	13,478	0	0	0	0	13,478	0	0
4111000	705350	Deferral of Protected PP&E ARAM - WA	WA	1,954	0	0	1,954	0	0	0	0
4111000	705351	Deferral of Protected PP&E ARAM - WY	WYU	4,300	0	0	0	4,300	0	0	0
4111000	705400	Reg Liability - OR Injuries & Damages Re	OR	5	0	5	0	0	0	0	0
4111000	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	-282	0	0	0	0	0	0	-282
4111000	705451	Reg Liability - OR Property Insurance Re	OR	1,715	0	1,715	0	0	0	0	0
4111000	705453	Reg Liability - ID Property Insurance Re	IDU	-28	0	0	0	0	-28	0	0
4111000	705455	Reg Liability - WY Property Insurance Re	WYP	-86	0	0	0	-86	0	0	0
4111000	705500	Reg Liability - Powerdale Decommissionin	UT	0	0	0	0	0	0	0	0
4111000	705514	Regulatory Liability - OR Deferred Exces	OTHER	0	0	0	0	0	0	0	0
4111000	705515	Regulatory Liability - OR Deferred Exces	OTHER	-1,467	0	0	0	0	0	0	-1,467
4111000	705517	Regulatory Liability - UT Deferred Exces	OTHER	0	0	0	0	0	0	0	0
4111000	705518	Regulatory Liability - WA Deferred Exces	OTHER	0	0	0	0	0	0	0	0
4111000	705519	Regulatory Liability - WA Deferred Exces	OTHER	2,262	0	0	0	0	0	0	2,262
4111000	705521	Regulatory Liability - WY Deferred Exces	OTHER	2,183	0	0	0	0	0	0	2,183
4111000	705522	Regulatory Liability - UT RECS in Rates	OTHER	0	0	0	0	0	0	0	0
4111000	705523	Regulatory Liability - WA RECS in Rates	OTHER	0	0	0	0	0	0	0	0
4111000	705525	REGULATORY LIABILITY - SALE OF REC - OR	OTHER	0	0	0	0	0	0	0	0
4111000	705526	Regulatory Liability - CA Solar Feed-in	OTHER	0	0	0	0	0	0	0	0
4111000	705527	Regulatory Liability - CA Solar Feed-in	OTHER	110	0	0	0	0	0	0	110



Deferred Income Tax Expense

Twelve Months Ending - June 2019

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	705530	Regulatory Liability - UT Solar Feed-in	0	0	0	0	0	0	0	0	0
4111000	705531	Regulatory Liability - UT Solar Feed-in	-793	0	0	0	0	0	0	0	-793
4111000	705536	Regulatory Liability - CA GreenHouse Gas	0	0	0	0	0	0	0	0	0
4111000	705600	RegLiability - OR 2012 GRC Giveback	0	0	0	0	0	0	0	0	0
4111000	705700	Reg Liability - Current Reclass - Other	0	0	0	0	0	0	0	0	0
4111000	715105	MCI FOG Wire Lease	115	2	29	9	17	51	7	0	0
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	111	0	0	0	0	0	0	0	111
4111000	715810	Chehalis WA EFSEC CO2 Mitigation Obligat	31	1	23	7	0	0	0	0	0
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	35	1	9	2	5	16	2	0	0
4111000	720560	Pension Liability - UMWA Withdrawal Obli	0	0	0	0	0	0	0	0	0
4111000	740100	283Post Merger Debt Loss	-144	-2	-32	-9	-22	-70	-9	0	0
4111000	910245	Contra Receivable from Joint Owners	63	1	16	4	9	29	4	0	0
4111000	910905	283PMI BCC Underground Mine Cost Deplet	-231	-10	-169	-52	0	0	0	0	0
4111000	920110	190PMIWYExtractionTax	-79	-3	-58	-18	0	0	0	0	0
4111000	930100	190OR BETC Credit	0	0	0	0	0	0	0	0	0
4111000	9301001	190OR BETC Credit	0	0	0	0	0	0	0	0	0
4111000	999998	Deferred Income Tax Expense ~ Solar ITC	1	0	1	0	0	0	0	0	0
4111000 Total			-417,375	-6,233	-69,961	-21,451	-43,627	-256,292	-17,815	-323	-1,674
Grand Total			-184,341	-1,689	-15,156	-7,120	-13,444	-159,367	-5,458	-268	16,331



Investment Tax Credit Amortization

Twelve Months Ending - June 2019
 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	-2,944	0	0	0	-137	-2,473	-332	-2	0
4114000 Total					-2,944	0	0	0	-137	-2,473	-332	-2	0
Grand Total					-2,944	0	0	0	-137	-2,473	-332	-2	0

B8. PLANT IN SERVICE



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2019

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	3,280	9,778	1,320	7	0
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	CAGW	181,299	7,292	134,887	39,119	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	20,405	0	0	0	4,652	13,869	1,873	10	0
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	CAGW	19,726	793	14,677	4,256	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	3031040	TRANSMISSION INTANGIBLE ASSETS	UT	981	0	0	0	0	981	0	0	0
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	WYP	3,986	0	0	0	3,986	0	0	0	0
1010000	ELEC PLANT IN SERV	3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	11,008	213	2,701	738	1,608	5,073	672	3	0
1010000	ELEC PLANT IN SERV	3031080	FUEL MANAGEMENT SYSTEM	SO	3,293	64	808	221	481	1,517	201	1	0
1010000	ELEC PLANT IN SERV	3031230	AUTOMATE POLE CARD SYSTEM	SO	4,410	85	1,082	296	644	2,032	269	1	0
1010000	ELEC PLANT IN SERV	3031680	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	13,886	269	3,407	931	2,028	6,399	848	4	0
1010000	ELEC PLANT IN SERV	3031760	RECORD CENTER MANAGEMENT SOFTWARE	SO	291	6	71	19	42	134	18	0	0
1010000	ELEC PLANT IN SERV	3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	126,719	3,037	39,558	8,789	9,406	60,604	5,325	0	0
1010000	ELEC PLANT IN SERV	3032040	S A P	SO	178,475	3,456	43,797	11,961	26,067	82,253	10,895	46	0
1010000	ELEC PLANT IN SERV	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	1,660	32	407	111	242	765	101	0	0
1010000	ELEC PLANT IN SERV	3032270	ENTERPRISE DATA WAREHOUSE	SO	5,877	114	1,442	394	858	2,708	359	2	0
1010000	ELEC PLANT IN SERV	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	2,908	56	714	195	425	1,340	177	1	0
1010000	ELEC PLANT IN SERV	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	2,020	39	496	135	295	931	123	1	0
1010000	ELEC PLANT IN SERV	3032360	2002 GRID NET POWER COST MODELING	SO	8,960	174	2,199	600	1,309	4,129	547	2	0
1010000	ELEC PLANT IN SERV	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	10,561	205	2,591	708	1,542	4,867	645	3	0
1010000	ELEC PLANT IN SERV	3032510	OPERATIONS MAPPING SYSTEM	SO	10,386	201	2,549	696	1,517	4,787	634	3	0
1010000	ELEC PLANT IN SERV	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	1,892	37	464	127	276	872	116	0	0
1010000	ELEC PLANT IN SERV	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	2,416	47	593	162	353	1,113	147	1	0
1010000	ELEC PLANT IN SERV	3032600	SINGLE PERSON SCHEDULING	SO	12,958	251	3,180	868	1,893	5,972	791	3	0
1010000	ELEC PLANT IN SERV	3032640	TIBCO SOFTWARE	SO	6,255	121	1,535	419	914	2,883	382	2	0
1010000	ELEC PLANT IN SERV	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	1,520	29	373	102	222	701	93	0	0
1010000	ELEC PLANT IN SERV	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	1,600	23	409	125	242	706	95	1	0
1010000	ELEC PLANT IN SERV	3032710	ROUGE RIVER HYDRO INTANGIBLES	CAGW	217	9	162	47	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3032740	GADSBY INTANGIBLE ASSETS	CAGE	45	0	0	0	10	30	4	0	0
1010000	ELEC PLANT IN SERV	3032760	SWIFT 2 IMPROVEMENTS	CAGW	23,200	933	17,261	5,006	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	CAGW	652	26	485	141	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	CAGE	117	0	0	0	27	80	11	0	0
1010000	ELEC PLANT IN SERV	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	2,629	51	645	176	384	1,212	160	1	0
1010000	ELEC PLANT IN SERV	3032860	WEB SOFTWARE	SO	2,680	52	658	180	391	1,235	164	1	0
1010000	ELEC PLANT IN SERV	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	6,395	0	0	0	1,458	4,347	587	3	0
1010000	ELEC PLANT IN SERV	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGW	2,290	92	1,704	494	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	JBG	88	4	65	19	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3032910	WYOMING VHF (VPC) SPECTRUM	WYP	1,039	0	0	0	1,039	0	0	0	0
1010000	ELEC PLANT IN SERV	3032920	IDAHO VHF (VPC) SPECTRUM	IDU	3,357	0	0	0	0	0	3,357	0	0
1010000	ELEC PLANT IN SERV	3032930	UTAH VHF (VPC) SPECTRUM	UT	4,287	0	0	0	0	4,287	0	0	0
1010000	ELEC PLANT IN SERV	3032990	PBDM - FILENET P8	SO	6,292	122	1,544	422	919	2,900	384	2	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2019

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	CAGE	50,615	0	0	0	11,540	34,403	4,646	26	0
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	19,824	797	14,749	4,277	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	JBG	954	38	710	206	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3033170	GTx VERSION 7 SOFTWARE	CN	7,403	177	2,311	513	549	3,540	311	0	0
1010000	ELEC PLANT IN SERV	3033190	ITRON METER READING SOFTWARE	CN	5,868	141	1,832	407	436	2,807	247	0	0
1010000	ELEC PLANT IN SERV	3033210	ArcFM Software	SO	3,978	77	976	267	581	1,834	243	1	0
1010000	ELEC PLANT IN SERV	3033220	MONARCH EMS/SCADA	SO	29,083	563	7,137	1,949	4,248	13,403	1,775	7	0
1010000	ELEC PLANT IN SERV	3033230	VREALIZE VMWARE - SHARED	SO	1,055	20	259	71	154	486	64	0	0
1010000	ELEC PLANT IN SERV	3033240	IEE - Itron Enterprise Addition	CN	3,688	88	1,151	256	274	1,764	155	0	0
1010000	ELEC PLANT IN SERV	3033250	AMI Metering Software	CN	21,536	516	6,723	1,494	1,599	10,299	905	0	0
1010000	ELEC PLANT IN SERV	3033260	Big Data & Analytics	SO	371	7	91	25	54	171	23	0	0
1010000	ELEC PLANT IN SERV	3033300	SECID - CUST SECURE WEB LOGIN	CN	1,085	26	339	75	81	519	46	0	0
1010000	ELEC PLANT IN SERV	3033310	C&T - Energy Trading System	SO	18,005	349	4,418	1,207	2,630	8,298	1,099	5	0
1010000	ELEC PLANT IN SERV	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	CAGW	9,918	399	7,379	2,140	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	365	1,088	147	1	0
1010000	ELEC PLANT IN SERV	3033390	RMT TRADE SYSTEM	SO	903	17	222	61	132	416	55	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CA	9	9	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CAEE	7	0	0	0	2	4	1	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CAGE	5,862	0	0	0	1,336	3,984	538	3	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CAGW	693	28	516	150	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CN	11	0	3	1	1	5	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	IDU	15	0	0	0	0	0	15	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	JBG	1,089	44	810	235	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	OR	7	0	7	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	38,468	745	9,440	2,578	5,618	17,729	2,348	10	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	UT	23	0	0	0	0	23	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WA	15	0	0	15	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WYP	243	0	0	0	243	0	0	0	0
1010000	ELEC PLANT IN SERV	3035320	HYDRO PLANT INTANGIBLES	CAGE	1,316	0	0	0	300	894	121	1	0
1010000	ELEC PLANT IN SERV	3035320	HYDRO PLANT INTANGIBLES	CAGW	429	17	319	93	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3035322	ACD-Call Center Automated Call Distribut	CN	4,132	99	1,290	287	307	1,976	174	0	0
1010000	ELEC PLANT IN SERV	3035330	OATI-OASIS INTERFACE	SO	1,240	24	304	83	181	571	76	0	0
1010000	ELEC PLANT IN SERV	3100000	LAND & LAND RIGHTS	CAGE	1,306	0	0	0	298	888	120	1	0
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	CAGE	10,321	0	0	0	2,353	7,015	947	5	0
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	CAGW	1,789	72	1,331	386	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	JBG	741	30	552	160	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3102000	LAND RIGHTS	CAGE	42,876	0	0	0	9,776	29,143	3,935	22	0
1010000	ELEC PLANT IN SERV	3102000	LAND RIGHTS	JBG	281	11	209	61	0	0	0	0	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2019

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	3103000	WATER RIGHTS	CAGE	35,467	0	0	8,086	24,107	3,255	18	0
1010000	ELEC PLANT IN SERV	3103000	WATER RIGHTS	JBG	171	7	127	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3108000	FEE LAND - LEASED	CAGE	37	0	0	8	25	3	0	0
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	CAGE	822,926	0	0	187,623	559,348	75,532	423	0
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	CAGW	62,979	2,533	46,857	13,589	0	0	0	0
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	JBG	148,220	5,962	110,276	31,982	0	0	0	0
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	CAGE	3,507,824	0	0	799,766	2,384,290	321,965	1,804	0
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	CAGW	122,342	4,921	91,023	26,398	0	0	0	0
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	JBG	992,279	39,911	738,262	214,106	0	0	0	0
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	CAGE	754,221	0	0	171,958	512,648	69,226	388	0
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	CAGW	39,056	1,571	29,058	8,427	0	0	0	0
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	JBG	205,730	8,275	153,064	44,391	0	0	0	0
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	417,770	0	0	95,249	283,961	38,345	215	0
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	9,347	376	6,954	2,017	0	0	0	0
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	60,772	2,444	45,215	13,113	0	0	0	0
1010000	ELEC PLANT IN SERV	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	CAGE	13	0	0	3	9	1	0	0
1010000	ELEC PLANT IN SERV	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	JBG	49	2	37	11	0	0	0	0
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGE	27,181	0	0	6,197	18,475	2,495	14	0
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	421	17	313	91	0	0	0	0
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	5,155	207	3,835	1,112	0	0	0	0
1010000	ELEC PLANT IN SERV	3300000	LAND AND LAND RIGHTS	CAGE	172	0	0	39	117	16	0	0
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	CAGE	5,786	0	0	1,319	3,933	531	3	0
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	CAGW	21,144	850	15,731	4,562	0	0	0	0
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	CAGE	365	0	0	83	248	33	0	0
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	CAGW	8,035	323	5,978	1,734	0	0	0	0
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	CAGE	140	0	0	32	95	13	0	0
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	CAGW	17	1	12	4	0	0	0	0
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	CAGE	91	0	0	21	62	8	0	0
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	CAGW	257	10	191	55	0	0	0	0
1010000	ELEC PLANT IN SERV	3305000	LAND RIGHTS - FISH/WILDLIFE	CAGW	310	12	230	67	0	0	0	0
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	CAGE	7,228	0	0	1,648	4,913	663	4	0
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	CAGW	8	0	6	2	0	0	0	0
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGE	7,251	0	0	1,653	4,928	666	4	0
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGW	63,914	2,571	47,552	13,791	0	0	0	0
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGE	364	0	0	83	247	33	0	0
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGW	159,941	6,433	118,997	34,511	0	0	0	0
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGE	2,383	0	0	543	1,620	219	1	0
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGW	20,736	834	15,428	4,474	0	0	0	0
1010000	ELEC PLANT IN SERV	3316000	STRUCTURES - LEASE IMPROVEMENTS	CAGW	14,637	589	10,890	3,158	0	0	0	0
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGE	26,779	0	0	6,105	18,202	2,458	14	0
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGW	3,798	153	2,826	819	0	0	0	0
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGE	73,411	0	0	16,737	49,898	6,738	38	0
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGW	380,484	15,304	283,083	82,098	0	0	0	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2019

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	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGE	498	0	0	0	114	339	46	0	0
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGW	23,666	952	17,607	5,106	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGE	66	0	0	0	15	45	6	0	0
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGW	206	8	153	45	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	CAGE	46,166	0	0	0	10,526	31,379	4,237	24	0
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	CAGW	89,540	3,601	66,618	19,320	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	14,619	0	0	0	3,333	9,936	1,342	8	0
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	66,553	2,677	49,516	14,360	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGE	64	0	0	0	14	43	6	0	0
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGW	2,896	116	2,155	625	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	CAGE	175	0	0	0	40	119	16	0	0
1010000	ELEC PLANT IN SERV	3351000	MISC POWER PLANT EQUIP - PRODUCTION	CAGW	2,218	89	1,650	479	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	CAGE	2,501	0	0	0	570	1,700	230	1	0
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	CAGW	21,932	882	16,318	4,732	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	CAGE	9,878	0	0	0	2,252	6,714	907	5	0
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	CAGW	2,776	112	2,066	599	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	7,057	21,039	2,841	16	0
1010000	ELEC PLANT IN SERV	3403000	WATER RIGHTS - OTHER PRODUCTION	CAGW	1,757	71	1,307	379	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	CAGE	169,993	0	0	0	38,757	115,545	15,603	87	0
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	CAGW	58,221	2,342	43,317	12,562	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGE	14,566	0	0	0	3,321	9,900	1,337	7	0
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGW	1,623	65	1,207	350	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	CAGE	1,946,316	0	0	0	443,750	1,322,923	178,642	1,001	0
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	CAGW	978,059	39,339	727,682	211,038	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	CAGE	340,871	0	0	0	77,717	231,692	31,287	175	0
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	CAGW	134,496	5,410	100,066	29,020	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	238,784	0	0	0	54,441	162,303	21,917	123	0
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	88,588	3,563	65,910	19,115	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	11,838	0	0	0	2,699	8,046	1,087	6	0
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	4,081	164	3,036	881	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3500000	LAND AND LAND RIGHTS	CAGE	841	0	0	0	192	572	77	0	0
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	CAGE	50,681	0	0	0	11,555	34,449	4,652	26	0
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	CAGW	8,590	346	6,391	1,854	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	180,794	0	0	0	41,220	122,887	16,594	93	0
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	CAGW	27,792	1,118	20,677	5,997	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	JBG	2,309	93	1,718	498	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	SG	96	1	24	7	15	42	6	0	0
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	CAGE	199,298	0	0	0	45,439	135,464	18,293	102	0
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	CAGW	69,877	2,811	51,989	15,078	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	JBG	1,672	67	1,244	361	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	SG	3	0	1	0	0	1	0	0	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2019

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	3530000	STATION EQUIPMENT	CAGE	1,414,675	0	0	0	322,539	961,563	129,846	727	0
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	CAGW	525,911	21,153	391,282	113,477	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	JBG	25,711	1,034	19,129	5,548	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGE	100,517	0	0	0	22,917	68,322	9,226	52	0
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	47,965	1,929	35,686	10,349	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	JBG	14,406	579	10,718	3,108	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGE	14,648	0	0	0	3,340	9,956	1,344	8	0
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGW	6,724	270	5,002	1,451	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	JBG	208	8	155	45	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	952	13	243	74	144	420	56	0	0
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	CAGE	1,090,092	0	0	0	248,535	740,943	100,054	560	0
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	CAGW	169,011	6,798	125,745	36,468	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	JBG	21,751	875	16,183	4,693	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	SG	124	2	32	10	19	55	7	0	0
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	CAGE	672,986	0	0	0	153,437	457,433	61,770	346	0
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	CAGW	280,310	11,274	208,553	60,483	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	JBG	692	28	515	149	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	SG	707	10	181	55	107	312	42	0	0
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	CAGE	911,836	0	0	0	207,894	619,781	83,693	469	0
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	CAGW	311,765	12,540	231,955	67,270	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	JBG	13,944	561	10,374	3,009	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	1,510	21	386	118	229	666	89	1	0
1010000	ELEC PLANT IN SERV	3570000	UNDERGROUND CONDUIT	CAGE	3,346	0	0	0	763	2,274	307	2	0
1010000	ELEC PLANT IN SERV	3570000	UNDERGROUND CONDUIT	CAGW	207	8	154	45	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGE	7,729	0	0	0	1,762	5,253	709	4	0
1010000	ELEC PLANT IN SERV	3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGW	307	12	228	66	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	CAGE	4,861	0	0	0	1,108	3,304	446	2	0
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	CAGW	7,055	284	5,249	1,522	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	502	0	0	0	0	0	502	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	OR	9,052	0	9,052	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	UT	25,852	0	0	0	0	25,852	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	1,091	1,091	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	3602000	LAND RIGHTS	IDU	1,332	0	0	0	0	1,332	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	OR	5,124	0	5,124	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	UT	11,126	0	0	0	0	11,126	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WA	467	0	0	467	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYP	2,163	0	0	0	2,163	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYU	4,016	0	0	0	4,016	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	CA	5,188	5,188	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	IDU	2,985	0	0	0	0	2,985	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	OR	31,826	0	31,826	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	UT	57,596	0	0	0	0	57,596	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WA	5,353	0	0	5,353	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYP	12,233	0	0	0	12,233	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYU	4,812	0	0	0	4,812	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	CA	29,365	29,365	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	IDU	34,644	0	0	0	0	34,644	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	OR	252,012	0	252,012	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	UT	474,248	0	0	0	0	474,248	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WA	72,176	0	0	72,176	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYP	116,896	0	0	0	116,896	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYU	18,241	0	0	0	18,241	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	404	404	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	540	0	0	0	0	540	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	4,005	0	4,005	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	7,011	0	0	0	0	7,011	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	1,266	0	0	1,266	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	1,986	0	0	0	1,986	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	235	0	0	0	235	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	CA	67,916	67,916	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	IDU	91,097	0	0	0	0	91,097	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	OR	389,617	0	389,617	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	UT	392,733	0	0	0	0	392,733	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WA	109,312	0	0	109,312	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYP	133,234	0	0	0	133,234	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYU	28,115	0	0	0	28,115	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	35,820	35,820	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	39,122	0	0	0	0	39,122	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	268,417	0	268,417	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	241,093	0	0	0	0	241,093	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	73,537	0	0	73,537	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	99,537	0	0	0	99,537	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	13,939	0	0	0	13,939	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	CA	17,994	17,994	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	IDU	10,314	0	0	0	0	10,314	0	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2019

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	3660000	UNDERGROUND CONDUIT	OR	96,666	0	96,666	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	UT	209,194	0	0	0	209,194	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WA	18,725	0	0	18,725	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYP	24,300	0	0	24,300	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYU	5,024	0	0	5,024	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	20,216	20,216	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	28,652	0	0	0	0	28,652	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	187,713	0	187,713	0	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	562,916	0	0	0	562,916	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	28,836	0	0	28,836	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	45,801	0	0	45,801	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	18,436	0	0	18,436	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	CA	54,532	54,532	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	IDU	83,428	0	0	0	0	83,428	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	OR	455,434	0	455,434	0	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	UT	547,655	0	0	0	547,655	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WA	114,595	0	0	114,595	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYP	109,067	0	0	0	109,067	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYU	15,458	0	0	15,458	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	CA	10,321	10,321	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	IDU	8,749	0	0	0	0	8,749	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	OR	96,153	0	96,153	0	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	UT	90,077	0	0	0	90,077	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WA	23,674	0	0	23,674	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYP	17,273	0	0	17,273	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYU	3,327	0	0	3,327	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	CA	16,605	16,605	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	IDU	33,822	0	0	0	0	33,822	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	OR	195,770	0	195,770	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	UT	234,414	0	0	0	234,414	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WA	41,993	0	0	41,993	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYP	34,388	0	0	34,388	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYU	11,792	0	0	11,792	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	CA	6,890	6,890	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	IDU	16,089	0	0	0	0	16,089	0
1010000	ELEC PLANT IN SERV	3700000	METERS	OR	84,417	0	84,417	0	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	UT	90,398	0	0	0	90,398	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	WA	13,089	0	0	13,089	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	WYP	13,405	0	0	13,405	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	WYU	2,411	0	0	2,411	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	CA	277	277	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	170	0	0	0	0	170	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	OR	2,637	0	2,637	0	0	0	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2019

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	3710000	INSTALL ON CUSTOMERS PREMISES	UT	4,238	0	0	0	4,238	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WA	510	0	510	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	816	0	0	816	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	155	0	0	155	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	774	774	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	740	0	0	0	740	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	23,973	0	23,973	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	21,759	0	0	0	21,759	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	4,753	0	4,753	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	8,489	0	0	8,489	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	2,268	0	0	2,268	0	0	0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	IDU	89	0	0	0	0	89	0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	OR	228	0	228	0	0	0	0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	UT	1,327	0	0	0	1,327	0	0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	WYU	434	0	0	434	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CA	711	711	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CAGE	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CN	1,129	27	352	78	84	540	47
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	IDU	100	0	0	0	0	100	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	OR	4,691	0	4,691	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SO	7,516	146	1,844	504	1,098	3,464	459
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	UT	2,738	0	0	0	0	2,738	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WA	1,099	0	0	1,099	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYP	1,594	0	0	0	1,594	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYU	221	0	0	0	221	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	CAGE	1	0	0	0	0	1	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	IDU	5	0	0	0	0	5	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	UT	84	0	0	0	0	84	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	WYP	52	0	0	0	52	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	WYU	22	0	0	0	22	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CA	3,365	3,365	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CAEE	1,163	0	0	0	290	761	112
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CAGE	4,256	0	0	0	970	2,893	391
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CAGW	3,331	134	2,478	719	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CN	8,184	196	2,555	568	607	3,914	344
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	IDU	11,206	0	0	0	0	11,206	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	JBG	22	1	17	5	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	OR	34,097	0	34,097	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SO	91,901	1,780	22,552	6,159	13,423	42,354	5,610
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	UT	44,186	0	0	0	0	44,186	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WA	11,498	0	0	11,498	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYP	9,953	0	0	0	9,953	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYU	3,847	0	0	0	3,847	0	0



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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	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	664	664	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	334	0	0	0	0	334	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	6,041	0	6,041	0	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	4,706	91	1,155	315	687	2,169	287
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	19	0	0	0	0	19	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	2,407	0	0	2,407	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	4,733	0	0	0	4,733	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CA	110	110	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CAEE	5	0	0	0	1	3	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CAGE	1,184	0	0	0	270	805	109
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CAGW	137	6	102	30	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CN	1,171	28	365	81	87	560	49
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	IDU	76	0	0	0	0	76	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	JBG	139	6	103	30	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	OR	1,530	0	1,530	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SO	16,880	327	4,142	1,131	2,465	7,779	1,030
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	UT	672	0	0	0	0	672	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WA	63	0	0	63	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYP	537	0	0	0	537	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYU	26	0	0	0	26	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	60	60	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	12	0	0	0	3	8	1
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	1,004	0	0	0	229	683	92
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	421	17	313	91	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	3,418	82	1,067	237	254	1,635	144
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	306	0	0	0	0	306	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	75	3	56	16	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	787	0	787	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	45,245	876	11,103	3,032	6,608	20,852	2,762
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	578	0	0	0	0	578	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	258	0	0	258	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	1,736	0	0	0	1,736	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	36	0	0	0	36	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CAGE	58	0	0	0	13	40	5
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CAGW	9	0	7	2	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CN	2	0	1	0	0	1	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	IDU	1	0	0	0	0	1	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	OR	7	0	7	0	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	SO	199	4	49	13	29	92	12
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	UT	8	0	0	0	0	8	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	WYP	2	0	0	0	2	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	WYU	8	0	0	0	8	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	53	53	0	0	0	0	0



Electric Plant in Service with Unclassified Plant

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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CAEE	79	0	0	20	52	8	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CAGE	273	0	0	62	186	25	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CAGW	151	6	112	33	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	242	0	0	0	0	242	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	JBG	30	1	22	6	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	1,967	0	1,967	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	813	16	200	55	119	375	50
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	2,583	0	0	0	2,583	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	216	0	0	216	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	390	0	0	0	390	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	CAGE	32	0	0	0	7	22	3
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	CAGW	1	0	1	0	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	JBG	10	0	7	2	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	OR	77	0	77	0	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SO	124	2	30	8	18	57	8
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	UT	281	0	0	0	0	281	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WA	32	0	0	32	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	41	0	0	0	41	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	528	528	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	42	111	16
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGE	5,373	0	0	0	1,225	3,652	493
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGW	1,909	77	1,420	412	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	1,602	0	0	0	0	1,602	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	JBG	708	28	527	153	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	6,485	0	6,485	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	1,463	28	359	98	214	674	89
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	7,462	0	0	0	0	7,462	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	1,108	0	0	1,108	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	1,757	0	0	0	1,757	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	384	0	0	0	384	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	985	985	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAEE	215	0	0	0	54	141	21
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGE	3,879	0	0	0	884	2,637	356
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGW	2,331	94	1,734	503	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	3,476	0	0	0	0	3,476	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	JBG	459	18	342	99	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
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	686	13	168	46	100	316	42
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	17,181	0	0	0	0	17,181	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	2,957	0	0	2,957	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	4,171	0	0	0	4,171	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	1,176	0	0	0	1,176	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	CAEE	4	0	0	0	1	2	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2019

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	3920600	DUMP TRUCKS	CAGE	1,939	0	0	442	1,318	178	1	0	
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	CAGW	904	36	673	195	0	0	0	0	
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	JBG	1,108	45	825	239	0	0	0	0	
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	OR	269	0	269	0	0	0	0	0	
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	UT	125	0	0	0	125	0	0	0	
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CA	480	480	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	1,048	0	0	0	239	712	96	1	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CAGW	274	11	204	59	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	IDU	1,245	0	0	0	0	1,245	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	JBG	101	4	75	22	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	OR	3,524	0	3,524	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SO	1,031	20	253	69	151	475	63	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	UT	6,591	0	0	0	0	6,591	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WA	798	0	0	798	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYP	2,877	0	0	0	2,877	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYU	371	0	0	0	371	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	106	106	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	639	0	0	0	146	434	59	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAGW	160	6	119	34	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	88	0	0	0	0	0	88	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	418	0	418	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	35	1	9	2	5	16	2	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	268	0	0	0	0	268	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	63	0	0	63	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	187	0	0	0	187	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	62	185	25	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	CAGW	1	0	1	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	JBG	101	4	75	22	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	296	6	73	20	43	137	18	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	1,641	0	0	0	0	1,641	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	2,993	58	735	201	437	1,379	183	1	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	CA	195	195	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	CAGE	4,280	0	0	0	976	2,909	393	2	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	CAGW	759	31	565	164	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	IDU	495	0	0	0	0	0	495	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	JBG	808	32	601	174	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	OR	2,767	0	2,767	0	0	0	0	0	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2019

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	3930000	STORES EQUIPMENT	SO	255	5	63	17	37	118	16	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	UT	3,223	0	0	0	0	3,223	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WA	718	0	0	718	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYP	1,095	0	0	0	1,095	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYU	11	0	0	0	11	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	753	753	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAEE	109	0	0	0	27	71	10	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGE	18,499	0	0	0	4,218	12,574	1,698	10	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGW	2,742	110	2,040	592	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	2,062	0	0	0	0	0	2,062	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	JBG	3,021	122	2,248	652	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	10,513	0	10,513	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	2,596	50	637	174	379	1,197	158	1	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	13,957	0	0	0	0	13,957	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	2,795	0	0	2,795	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	3,767	0	0	0	3,767	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	404	0	0	0	404	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CA	297	297	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CAEE	1,211	0	0	0	302	792	116	1	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CAGE	4,816	0	0	0	1,098	3,273	442	2	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CAGW	1,337	54	995	289	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	IDU	1,319	0	0	0	0	0	1,319	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	JBG	326	13	243	70	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	OR	7,851	0	7,851	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SO	4,830	94	1,185	324	705	2,226	295	1	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	UT	7,974	0	0	0	0	7,974	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WA	1,287	0	0	1,287	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYP	2,485	0	0	0	2,485	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYU	150	0	0	0	150	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	1,547	1,547	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CAGE	91	0	0	0	21	62	8	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CAGW	157	6	117	34	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	IDU	2,540	0	0	0	0	0	2,540	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	OR	11,879	0	11,879	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SO	1,869	36	459	125	273	861	114	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT	12,376	0	0	0	0	12,376	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA	2,829	0	0	2,829	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYP	4,937	0	0	0	4,937	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYU	802	0	0	0	802	0	0	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	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	28	84	11	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



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2019

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	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	581	0	0	0	581	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	210	0	0	210	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	1,532	1,532	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGE	1,180	0	0	269	802	108	1
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGW	59	2	44	13	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	2,823	0	0	0	0	2,823	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	12,399	0	12,399	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	1,544	30	379	103	225	711	94
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	14,930	0	0	0	14,930	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	3,101	0	0	3,101	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	5,588	0	0	0	5,588	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	983	0	0	0	983	0	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	CAGE	2,642	0	0	0	602	1,796	243
1010000	ELEC PLANT IN SERV	3961000	CRANES	CAGW	368	15	274	79	0	0	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	JBG	542	22	403	117	0	0	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	OR	413	0	413	0	0	0	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	UT	3	0	0	0	0	3	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGE	24,737	0	0	0	5,640	16,814	2,270
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGW	1,172	47	872	253	0	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	JBG	8,177	329	6,083	1,764	0	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	1,217	0	1,217	0	0	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	837	16	205	56	122	386	51
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	1,477	0	0	0	0	1,477	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	219	0	0	0	219	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	843	843	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CAGE	183	0	0	0	42	124	17
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CAGW	143	6	106	31	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	3,141	0	0	0	0	3,141	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	10,162	0	10,162	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	1,240	24	304	83	181	572	76
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	15,806	0	0	0	0	15,806	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	2,192	0	0	2,192	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	4,502	0	0	0	4,502	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	1,002	0	0	0	1,002	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	507	507	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAEE	327	0	0	0	82	214	31
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGE	3,740	0	0	0	853	2,542	343
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGW	1,694	68	1,260	365	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	1,417	0	0	0	0	1,417	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	JBG	1,348	54	1,003	291	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	2,512	0	2,512	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	613	12	150	41	90	283	37
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	5,073	0	0	0	0	5,073	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2019

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	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	817	0	0	817	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	1,755	0	0	0	1,755	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	706	0	0	0	706	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CA	6,055	6,055	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CAEE	259	0	0	0	65	170	25	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CAGE	118,511	0	0	0	27,020	80,553	10,878	61
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CAGW	50,334	2,025	37,449	10,861	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CN	3,849	92	1,201	267	286	1,841	162	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	IDU	10,983	0	0	0	0	0	10,983	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	JBG	4,199	169	3,124	906	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	OR	70,089	0	70,089	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SG	139	2	35	11	21	61	8	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SO	91,232	1,767	22,388	6,114	13,325	42,046	5,569	23
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	UT	60,962	0	0	0	0	60,962	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WA	13,139	0	0	13,139	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYP	24,018	0	0	0	24,018	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYU	5,957	0	0	0	5,957	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CA	310	310	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CAEE	82	0	0	0	20	54	8	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CAGE	2,615	0	0	0	596	1,777	240	1
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CAGW	1,033	42	769	223	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	IDU	328	0	0	0	0	0	328	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	JBG	593	24	442	128	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	OR	2,539	0	2,539	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SO	498	10	122	33	73	229	30	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	UT	1,823	0	0	0	0	1,823	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WA	542	0	0	542	0	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYP	744	0	0	0	744	0	0	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYU	104	0	0	0	104	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CA	50	50	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CAEE	4	0	0	0	1	3	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CAGE	2,050	0	0	0	467	1,393	188	1
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CAGW	408	16	303	88	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CN	75	2	23	5	6	36	3	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	IDU	82	0	0	0	0	0	82	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	JBG	186	8	139	40	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	OR	1,103	0	1,103	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SO	2,326	45	571	156	340	1,072	142	1
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	UT	1,306	0	0	0	0	1,306	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WA	183	0	0	183	0	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYP	185	0	0	0	185	0	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYU	16	0	0	0	16	0	0	0
1010000	ELEC PLANT IN SERV	3992100	LAND OWNED IN FEE	CAEE	1,855	0	0	0	463	1,213	178	1



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2019
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000 Total					27,659,951	534,158	6,769,634	1,845,262	4,045,803	12,766,284	1,691,679	7,131	0
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	CAGE	-68	0	0	0	-16	-46	-6	0	0
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	CAGW	-24	-1	-18	-5	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140129	ELECTRIC PLANT IN SERVICE - OTHER	SO	-217	-4	-53	-15	-32	-100	-13	0	0
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	CAGE	-11,695	0	0	0	-2,666	-7,949	-1,073	-6	0
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	CAGE	7,375	0	0	0	1,682	5,013	677	4	0
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	CAGW	-1,018	-41	-758	-220	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	SG	-8,979	-127	-2,294	-701	-1,359	-3,962	-532	-3	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	CA	-283	-283	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	IDU	-134	0	0	0	0	0	-134	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	OR	-1,059	0	-1,059	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	UT	-1,516	0	0	0	0	-1,516	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WA	-418	0	0	-418	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WYU	-393	0	0	0	-393	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SO	-1,007	-20	-247	-67	-147	-464	-61	0	0
1019000	ELEC PLT IN SERV-OTH	140209	ELECTRIC PLANT IN SERVICE - OTHER	CAGE	7	0	0	0	2	5	1	0	0
1019000	ELEC PLT IN SERV-OTH	140209	ELECTRIC PLANT IN SERVICE - OTHER	SG	-7	0	-2	-1	-1	-3	0	0	0
1019000 Total					-19,436	-476	-4,430	-1,427	-2,930	-9,023	-1,143	-6	0
1020000	ELEC PL PUR OR SLD	0	ELECTRIC PLANT PURCHASED OR SOLD	CAGW	-553	-22	-412	-119	0	0	0	0	0
1020000	ELEC PL PUR OR SLD	140708	CONTRA ELEC PLANT PURCH OR SOLD - LOSS	CAGW	553	22	412	119	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	2,929	2,929	0	0	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	2,268	0	0	0	0	0	2,268	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	17,568	0	17,568	0	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	24,356	0	0	0	0	24,356	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	7,400	0	0	7,400	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	6,460	0	0	0	6,460	0	0	0	0
1061000 Total					60,981	2,929	17,568	7,400	6,460	24,356	2,268	0	0
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	CAGE	50,116	0	0	0	11,426	34,064	4,600	26	0
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	CAGW	53,646	2,158	39,913	11,575	0	0	0	0	0
1062000 Total					103,763	2,158	39,913	11,575	11,426	34,064	4,600	26	0
1063000	PROD COMP CONST NOT	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	56,959	807	14,553	4,449	8,623	25,134	3,375	19	0
1063000 Total					56,959	807	14,553	4,449	8,623	25,134	3,375	19	0
1064000	GEN COMP CONST NOT	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	27,867	540	6,838	1,868	4,070	12,843	1,701	7	0
1064000 Total					27,867	540	6,838	1,868	4,070	12,843	1,701	7	0
Grand Total					27,890,086	540,116	6,844,076	1,869,127	4,073,452	12,853,657	1,702,480	7,178	0

B9. CAPITAL LEASE PLANT



Capital Lease

Average of Monthly Averages Ending - June 2019

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	6,723	0	0	0	1,533	4,570	617	3	0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	CAGW	2,459	99	1,830	531	0	0	0	0	0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	OR	2,012	0	2,012	0	0	0	0	0	0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	SO	6,860	133	1,683	460	1,002	3,161	419	2	0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	UT	6,345	0	0	0	0	6,345	0	0	0
1011000	PRPTY UND CPTL LSS	3908220	(FINANCE LEASES-BLDGS)	OR	924	0	924	0	0	0	0	0	0
1011000	PRPTY UND CPTL LSS	3908220	(FINANCE LEASES-BLDGS)	SO	892	17	219	60	130	411	54	0	0
1011000	PRPTY UND CPTL LSS	3908230	(FINANCE LEASES-GAS)	CAGE	3,219	0	0	0	734	2,188	295	2	0
1011000	PRPTY UND CPTL LSS	3908230	(FINANCE LEASES-GAS)	CAGW	1,341	54	998	289	0	0	0	0	0
1011000 Total					30,775	303	7,666	1,340	3,399	16,675	1,386	7	0
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	CAGE	-2,035	0	0	0	-464	-1,383	-187	-1	0
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	CAGW	-500	-20	-372	-108	0	0	0	0	0
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	OR	-1,518	0	-1,518	0	0	0	0	0	0
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	SO	-5,480	-106	-1,345	-367	-800	-2,525	-334	-1	0
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	UT	-4,438	0	0	0	0	-4,438	0	0	0
1011500	CAP LEASES-ACCM AMRT	3908220	(FINANCE LEASES-BLDGS)	OR	-48	0	-48	0	0	0	0	0	0
1011500	CAP LEASES-ACCM AMRT	3908220	(FINANCE LEASES-BLDGS)	SO	-116	-2	-29	-8	-17	-54	-7	0	0
1011500	CAP LEASES-ACCM AMRT	3908230	(FINANCE LEASES-GAS)	CAGE	-62	0	0	0	-14	-42	-6	0	0
1011500	CAP LEASES-ACCM AMRT	3908230	(FINANCE LEASES-GAS)	CAGW	-45	-2	-34	-10	0	0	0	0	0
1011500 Total					-14,242	-130	-3,346	-493	-1,295	-8,442	-534	-3	0
1011900	PRPTY UND CPTL LSS-O	142785	FINANCE LEASE ROU ASSETS (COST) - PPAS	UT	4,393	0	0	0	0	4,393	0	0	0
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	CAGE	1,436	0	0	0	327	976	132	1	0
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	CAGW	361	15	269	78	0	0	0	0	0
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	OR	1,180	0	1,180	0	0	0	0	0	0
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	SO	3,857	75	946	258	563	1,777	235	1	0
1011900 Total					11,226	89	2,395	336	891	7,146	367	2	0
1011950	CAP LEASES-ACCM AMRT	142885	Finance Lease ROU Assets (A/D) - PPAs	UT	-3,008	0	0	0	0	-3,008	0	0	0
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	CAGE	-1,436	0	0	0	-327	-976	-132	-1	0
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	CAGW	-361	-15	-269	-78	0	0	0	0	0
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	OR	-1,180	0	-1,180	0	0	0	0	0	0
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	SO	-3,857	-75	-946	-258	-563	-1,777	-235	-1	0
1011950 Total					-9,842	-89	-2,395	-336	-891	-5,761	-367	-2	0
Grand Total					17,918	173	4,320	847	2,103	9,618	852	5	0

B10. PLANT HELD FOR FUTURE USE



Plant Held for Future Use

Average of Monthly Averages Ending - June 2019

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	2,034	6,065	819	5	0
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	CAGE	2,741	0	0	0	625	1,863	252	1	0
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	CAGW	162	7	120	35	0	0	0	0	0
1050000	EL PLT HLD FTR USE	3502000	LAND RIGHTS	CAGE	755	0	0	0	172	513	69	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	3,828	0	3,828	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					26,331	690	7,456	35	2,832	14,172	1,140	6	0
Grand Total					26,331	690	7,456	35	2,832	14,172	1,140	6	0

B11. MISC. DEFERRED DEBITS



Deferred Debits

Average of Monthly Averages Ending - June 2019

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	585	1,534	226	1	0
1861000	MS DEF DB-OTH WIP	185017	ERCs - Impairment Reserve	CAEE	-2,040	0	0	0	-509	-1,334	-196	-1	0
1861000 Total					307	0	0	0	76	200	29	0	0
1861200	FINANCING COSTS DEFR	185025	FINANCING COST DEFERRED	SO	90	2	22	6	13	42	6	0	0
1861200	FINANCING COSTS DEFR	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	219	4	54	15	32	101	13	0	0
1861200	FINANCING COSTS DEFR	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	1,916	0	0	0	0	0	0	0	1,916
1861200	FINANCING COSTS DEFR	185028	UNAMORTIZED PCB LOC/SBBPA COSTS	OTHER	1	0	0	0	0	0	0	0	1
1861200	FINANCING COSTS DEFR	185029	UNAMORTIZED PCB MADE CONVERSION COSTS	OTHER	317	0	0	0	0	0	0	0	317
1861200	FINANCING COSTS DEFR	185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	343	0	0	0	0	0	0	0	343
1861200 Total					2,887	6	76	21	45	143	19	0	2,577
1865000	DEF COAL MINE COSTS	184414	DEFERRED COAL COSTS - WYODAK SETTLEMENT	CAEE	1,341	0	0	0	335	877	129	1	0
1865000 Total					1,341	0	0	0	335	877	129	1	0
1867000	MSC DF DR-BAL TRAN	134300	DEFERRED CHARGES	CAEE	1	0	0	0	0	1	0	0	0
1867000	MSC DF DR-BAL TRAN	134300	DEFERRED CHARGES	JBE	1	0	1	0	0	0	0	0	0
1867000 Total					2	0	1	0	0	1	0	0	0
1868000	MISC DF DR-OTH-CST	134305	Oth Def Chrg - IT Licenses/Maintenance	OTHER	131	0	0	0	0	0	0	0	131
1868000	MISC DF DR-OTH-CST	185306	TGS BUYOUT	CAGE	17	0	0	0	4	11	2	0	0
1868000	MISC DF DR-OTH-CST	185313	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	10,434	148	2,666	815	1,580	4,604	618	4	0
1868000	MISC DF DR-OTH-CST	185335	LACOMB IRRIGATION	SG	141	2	36	11	21	62	8	0	0
1868000	MISC DF DR-OTH-CST	185336	BOGUS CREEK	SG	870	12	222	68	132	384	52	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	934	13	239	73	141	412	55	0	0
1868000	MISC DF DR-OTH-CST	185351	BPA LT TRANSMISSION PREPAID	OTHER	1,370	0	0	0	0	0	0	0	1,370
1868000	MISC DF DR-OTH-CST	185359	LT Lake Side 2 Maint. Prepayment	CAGE	8,618	0	0	0	1,965	5,857	791	4	0
1868000	MISC DF DR-OTH-CST	185360	LT LAKE SIDE MAINT PREPAYMENT	CAGE	21,651	0	0	0	4,936	14,717	1,987	11	0
1868000	MISC DF DR-OTH-CST	185361	LT CHEHALIS CSA MAINT. PREPAYMENT	CAGW	12,439	500	9,255	2,684	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185362	LT Currant Creek CSA Maint Prepayment	CAGE	10,247	0	0	0	2,336	6,965	940	5	0
1868000	MISC DF DR-OTH-CST	185371	LT Chehalis CSA Prepaid O&M	CAGW	506	20	377	109	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185372	LT Currant Creek CSA Prepaid O&M	CAGE	779	0	0	0	178	530	72	0	0
1868000 Total					68,162	696	12,794	3,760	11,299	33,559	4,528	25	1,501
1869000	MISC DF DR-OTH-NC	185334	HERMISTON SWAP	CAGW	3,019	121	2,246	651	0	0	0	0	0
1869000 Total					3,019	121	2,246	651	0	0	0	0	0
Grand Total					75,718	824	15,117	4,433	11,755	34,780	4,705	26	4,078

B12. BLANK

B13. MATERIALS AND SUPPLIES



Material & Supplies

Average of Monthly Averages Ending - June 2019

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	49,254	0	0	0	12,289	32,203	4,737	25	0
1511120 Total					49,254	0	0	0	12,289	32,203	4,737	25	0
1511130	COAL INVNTY-HTG	0	COAL INVENTORY - HUNTINGTON	CAEE	25,914	0	0	0	6,466	16,943	2,492	13	0
1511130 Total					25,914	0	0	0	6,466	16,943	2,492	13	0
1511140	COAL INVNTY-JB	0	COAL INVENTORY - JIM BRIDGER	JBE	22,538	954	16,492	5,092	0	0	0	0	0
1511140 Total					22,538	954	16,492	5,092	0	0	0	0	0
1511160	COAL INVNTY-NAU	0	COAL INVENTORY - NAUGHTON	CAEE	11,762	0	0	0	2,935	7,690	1,131	6	0
1511160 Total					11,762	0	0	0	2,935	7,690	1,131	6	0
1511170	COAL INVNTY-CPP	0	COAL INVENTORY - COAL PREP PLANT	CAEE	454	0	0	0	113	297	44	0	0
1511170 Total					454	0	0	0	113	297	44	0	0
1511200	COAL INVNTY-CHOLLA	0	COAL INVENTORY - CHOLLA	CAEE	9,531	0	0	0	2,378	6,231	917	5	0
1511200 Total					9,531	0	0	0	2,378	6,231	917	5	0
1511300	COAL INVNTY-COLSTRI	0	COAL INVENTORY - COLSTIP	CAEW	1,457	62	1,066	329	0	0	0	0	0
1511300 Total					1,457	62	1,066	329	0	0	0	0	0
1511400	COAL INVNTY-CRAIG	0	COAL INVENTORY - CRAIG	CAEE	12,335	0	0	0	3,078	8,065	1,186	6	0
1511400 Total					12,335	0	0	0	3,078	8,065	1,186	6	0
1511600	COAL INVNTY-DJ	0	COAL INVENTORY - DAVE JOHNSTON	CAEE	10,766	0	0	0	2,686	7,039	1,035	5	0
1511600 Total					10,766	0	0	0	2,686	7,039	1,035	5	0
1511700	COAL INVNTY-RG	0	COAL INVENTORY ROCK GARDEN PILE	CAEE	32,676	0	0	0	8,153	21,364	3,142	16	0
1511700 Total					32,676	0	0	0	8,153	21,364	3,142	16	0
1511900	COAL INVNTY-HAYDEN	0	COAL INVENTORY - HAYDEN	CAEE	1,970	0	0	0	492	1,288	189	1	0
1511900 Total					1,970	0	0	0	492	1,288	189	1	0
1512180	NATURAL GAS-CLAY BAS	0	NATURAL GAS - CLAY BASIN	CAEE	1,120	0	0	0	279	732	108	1	0
1512180 Total					1,120	0	0	0	279	732	108	1	0
1514000	FUEL STK-FUEL OIL	0	FUEL STOCK COAL MINE	CAEE	1,182	0	0	0	295	773	114	1	0
1514000	FUEL STK-FUEL OIL	0	FUEL STOCK COAL MINE	CAEW	172	7	126	39	0	0	0	0	0
1514000	FUEL STK-FUEL OIL	0	FUEL STOCK COAL MINE	JBE	1,054	45	771	238	0	0	0	0	0
1514000 Total					2,407	52	897	277	295	773	114	1	0
1514300	OIL INVNTY-COLSTRIP	0	OIL INVENTORY - COLSTRIP	CAEW	105	4	77	24	0	0	0	0	0
1514300 Total					105	4	77	24	0	0	0	0	0
1514400	OIL INVENTORY-CRAIG	0	OIL INVENTORY - CRAIG	CAEE	66	0	0	0	16	43	6	0	0
1514400 Total					66	0	0	0	16	43	6	0	0
1514900	OIL INVENTORY-HAYDEN	0	OIL INVENTORY - HAYDEN	CAEE	60	0	0	0	15	39	6	0	0
1514900 Total					60	0	0	0	15	39	6	0	0



Material & Supplies

Average of Monthly Averages Ending - June 2019

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	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	14,941	0	0	0	3,406	10,155	1,371	8	0
1541000	PLNT M&S STK CNTRL	1510	JIM BRIDGER STORE ROOM	JBG	9,842	396	7,322	2,124	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	1515	DAVE JOHNSTON STORE ROOM	CAGE	15,511	0	0	0	3,536	10,543	1,424	8	0
1541000	PLNT M&S STK CNTRL	1520	WYODAK STORE ROOM	CAGE	6,676	0	0	0	1,522	4,538	613	3	0
1541000	PLNT M&S STK CNTRL	1525	GADSBY STORE ROOM	CAGE	4,482	0	0	0	1,022	3,047	411	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	13,722	0	0	0	3,128	9,327	1,259	7	0
1541000	PLNT M&S STK CNTRL	1540	HUNTINGTON STORE ROOM	CAGE	18,151	0	0	0	4,138	12,337	1,666	9	0
1541000	PLNT M&S STK CNTRL	1545	HUNTER STORE ROOM	CAGE	25,493	0	0	0	5,812	17,328	2,340	13	0
1541000	PLNT M&S STK CNTRL	1550	BLUNDELL STORE ROOM	CAGE	1,217	0	0	0	278	827	112	1	0
1541000	PLNT M&S STK CNTRL	1565	CURRENT CREEK PLANT	CAGE	3,840	0	0	0	876	2,610	352	2	0
1541000	PLNT M&S STK CNTRL	1570	LAKESIDE PLANT	CAGE	5,910	0	0	0	1,347	4,017	542	3	0
1541000	PLNT M&S STK CNTRL	1580	CHEHALIS PLANT	CAGW	3,822	154	2,843	825	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	494	20	367	107	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	1705	GOODNOE HILLS WIND	CAGW	741	30	552	160	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	1715	MARENGO WIND	CAGW	779	31	579	168	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	1720	Foote Creek	CAGE	818	0	0	0	187	556	75	0	0
1541000	PLNT M&S STK CNTRL	1725	Glenrock/Rolling Hills	CAGE	1,168	0	0	0	266	794	107	1	0
1541000	PLNT M&S STK CNTRL	1730	Seven Mile Hill	CAGE	707	0	0	0	161	481	65	0	0
1541000	PLNT M&S STK CNTRL	1740	High Plains/McFadden	CAGE	587	0	0	0	134	399	54	0	0
1541000	PLNT M&S STK CNTRL	1745	Dunlap Wind Project	CAGE	699	0	0	0	159	475	64	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	548	0	0	0	548	0	0	0	0
1541000	PLNT M&S STK CNTRL	2010	BUFFALO STORE ROOM	WYP	143	0	0	0	143	0	0	0	0
1541000	PLNT M&S STK CNTRL	2015	DOUGLAS STORE ROOM	WYP	268	0	0	0	268	0	0	0	0
1541000	PLNT M&S STK CNTRL	2020	CODY STORE ROOM	WYP	670	0	0	0	670	0	0	0	0
1541000	PLNT M&S STK CNTRL	2030	WORLAND STORE ROOM	WYP	698	0	0	0	698	0	0	0	0
1541000	PLNT M&S STK CNTRL	2035	RIVERTON STORE ROOM	WYP	434	0	0	0	434	0	0	0	0
1541000	PLNT M&S STK CNTRL	2040	EVANSTON STORE ROOM	WYU	637	0	0	0	637	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	588	0	0	0	588	0	0	0	0
1541000	PLNT M&S STK CNTRL	2060	ROCK SPRINGS STORE ROOM	WYP	1,470	0	0	0	1,470	0	0	0	0



Material & Supplies

Average of Monthly Averages Ending - June 2019

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	2065	RAWLINS STORE ROOM	WYP	535	0	0	0	535	0	0	0	0
1541000	PLNT M&S STK CNTRL	2070	LARAMIE STORE ROOM	WYP	467	0	0	0	467	0	0	0	0
1541000	PLNT M&S STK CNTRL	2075	REXBERG STORE ROOM	IDU	1,143	0	0	0	0	0	1,143	0	0
1541000	PLNT M&S STK CNTRL	2085	SHELLY STORE ROOM	IDU	689	0	0	0	0	0	689	0	0
1541000	PLNT M&S STK CNTRL	2090	PRESTON STORE ROOM	IDU	76	0	0	0	0	0	76	0	0
1541000	PLNT M&S STK CNTRL	2095	LAVA HOT SPRINGS STORE ROOM	IDU	146	0	0	0	0	0	146	0	0
1541000	PLNT M&S STK CNTRL	2100	MONTPELIER STORE ROOM	IDU	219	0	0	0	0	0	219	0	0
1541000	PLNT M&S STK CNTRL	2110	BRIDGERLAND STORE ROOM	UT	407	0	0	0	0	407	0	0	0
1541000	PLNT M&S STK CNTRL	2205	TREMONTON STORE ROOM	UT	183	0	0	0	0	183	0	0	0
1541000	PLNT M&S STK CNTRL	2210	OGDEN STORE ROOM	UT	1,258	0	0	0	0	1,258	0	0	0
1541000	PLNT M&S STK CNTRL	2215	LAYTON STORE ROOM	UT	549	0	0	0	0	549	0	0	0
1541000	PLNT M&S STK CNTRL	2220	SALT LAKE METRO STORE ROOM	UT	8,945	0	0	0	0	8,945	0	0	0
1541000	PLNT M&S STK CNTRL	2230	JORDAN VALLEY STORE ROOM	UT	867	0	0	0	0	867	0	0	0
1541000	PLNT M&S STK CNTRL	2235	PARK CITY STORE ROOM	UT	930	0	0	0	0	930	0	0	0
1541000	PLNT M&S STK CNTRL	2240	TOOELE STORE ROOM	UT	483	0	0	0	0	483	0	0	0
1541000	PLNT M&S STK CNTRL	2245	WASATCH RESTORATION CENTER	UT	450	0	0	0	0	450	0	0	0
1541000	PLNT M&S STK CNTRL	2400	PLNT M&S STK CNTRL EAGLE MOUNTAIN	UT	323	0	0	0	0	323	0	0	0
1541000	PLNT M&S STK CNTRL	2405	AMERICAN FORK STORE ROOM	UT	1,453	0	0	0	0	1,453	0	0	0
1541000	PLNT M&S STK CNTRL	2410	SANTAQUIN STORE ROOM	UT	485	0	0	0	0	485	0	0	0
1541000	PLNT M&S STK CNTRL	2415	DELTA STORE ROOM	UT	323	0	0	0	0	323	0	0	0
1541000	PLNT M&S STK CNTRL	2420	VERNAL STORE ROOM	UT	673	0	0	0	0	673	0	0	0
1541000	PLNT M&S STK CNTRL	2425	PRICE STORE ROOM	UT	688	0	0	0	0	688	0	0	0
1541000	PLNT M&S STK CNTRL	2430	MOAB STORE ROOM	UT	827	0	0	0	0	827	0	0	0
1541000	PLNT M&S STK CNTRL	2435	BLANDING STORE ROOM	UT	157	0	0	0	0	157	0	0	0
1541000	PLNT M&S STK CNTRL	2445	RICHFIELD STORE ROOM	UT	112	0	0	0	0	112	0	0	0
1541000	PLNT M&S STK CNTRL	2450	CEDAR CITY STORE ROOM	UT	970	0	0	0	0	970	0	0	0
1541000	PLNT M&S STK CNTRL	2455	MILFORD STORE ROOM	UT	344	0	0	0	0	344	0	0	0
1541000	PLNT M&S STK CNTRL	2460	WASHINGTON STORE ROOM	UT	617	0	0	0	0	617	0	0	0
1541000	PLNT M&S STK CNTRL	2620	WALLA WALLA STORE ROOM	CAGW	1,511	61	1,124	326	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2630	YAKIMA STORE ROOM	CAGW	210	8	156	45	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2630	YAKIMA STORE ROOM	WA	163	0	0	163	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2635	ENTERPRISE STORE ROOM	OR	191	0	191	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2640	PENDLETON STORE ROOM	OR	811	0	811	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2650	HOOD RIVER STORE ROOM	OR	453	0	453	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2655	PORTLAND METRO - STORE ROOM	OR	10,865	0	10,865	0	0	0	0	0	0



Material & Supplies

Average of Monthly Averages Ending - June 2019

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	2660	ASTORIA STORE ROOM	OR	1,129	0	1,129	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2665	MADRAS STORE ROOM	OR	134	0	134	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2670	PRINEVILLE STORE ROOM	OR	39	0	39	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2675	BEND STORE ROOM	OR	1,742	0	1,742	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2805	ALBANY STORE ROOM	OR	197	0	197	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2810	LINCOLN CITY STORE ROOM	OR	222	0	222	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2830	ROSEBURG STORE ROOM	OR	2,751	0	2,751	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2835	COOS BAY STORE ROOM	OR	816	0	816	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2840	GRANTS PASS STORE ROOM	OR	947	0	947	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2845	MEDFORD STORE ROOM	OR	937	0	937	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2850	KLAMATH FALLS STORE ROOM	OR	2,522	0	2,522	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2855	LAKEVIEW STORE ROOM	OR	119	0	119	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2860	ALTURAS STORE ROOM	CA	77	77	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2865	MT SHASTA STORE ROOM	CA	280	280	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2870	YREKA STORE ROOM	CA	1,058	1,058	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2875	CRESENT CITY STORE ROOM	CA	427	427	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	86	3	23	6	9	42	4	0	0
1541000	PLNT M&S STK CNTRL	5120	DEMC - MEDFORD	OR	82	0	82	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5125	DEMC - OREGON	OR	7,749	0	7,749	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5130	MEDFORD HUB	OR	6,522	0	6,522	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5135	YAKIMA HUB	WA	6,042	0	0	6,042	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5140	PRESTON HUB	IDU	3,446	0	0	0	0	0	3,446	0	0
1541000	PLNT M&S STK CNTRL	5150	RICHFIELD HUB	UT	4,297	0	0	0	0	4,297	0	0	0
1541000	PLNT M&S STK CNTRL	5155	CASPER HUB	WYP	5,413	0	0	0	5,413	0	0	0	0
1541000	PLNT M&S STK CNTRL	5160	SALT LAKE METRO HUB	UT	23,200	0	0	0	0	23,200	0	0	0
1541000	PLNT M&S STK CNTRL	5200	UTAH TRANSPORTATION BUILDING	SNPD	26	1	7	2	3	13	1	0	0
1541000	PLNT M&S STK CNTRL	5300	METER TEST WAREHOUSE	UT	14	0	0	0	0	14	0	0	0
1541000 Total					243,872	2,544	51,204	9,966	37,867	126,051	16,182	59	0
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	181	4	45	12	27	84	11	0	0
1541500 Total					181	4	45	12	27	84	11	0	0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	CAGE	4,999	0	0	0	1,140	3,398	459	3	0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	JBG	-4,969	-200	-3,697	-1,072	0	0	0	0	0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SG	1,380	20	352	108	209	609	82	0	0



Material & Supplies

Average of Monthly Averages Ending - June 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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					1,412	-180	-3,344	-964	1,349	4,008	541	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	-958	-14	-245	-75	-145	-423	-57	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	-1,005	-32	-266	-65	-106	-486	-50	0	0
1549900	CR-OBSOL&SURPL INV	120933	Inventory Reserve - PP (T&D)	SNPD	-815	-26	-216	-52	-86	-394	-41	0	0
1549900 Total					-2,818	-73	-736	-195	-342	-1,321	-150	0	0
2531600	WORK CAP DEP-UAMPS	289920	WORKING CAPITAL DEPOSIT - UAMPS	CAEE	-2,602	0	0	0	-649	-1,701	-250	-1	0
2531600 Total					-2,602	0	0	0	-649	-1,701	-250	-1	0
2531700	WORKG CAP DEP-DG&T	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	CAEE	-2,608	0	0	0	-651	-1,705	-251	-1	0
2531700 Total					-2,608	0	0	0	-651	-1,705	-251	-1	0
2531800	WCD-PROVO-PLNT M&S	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	CAGE	-273	0	0	0	-62	-186	-25	0	0
2531800 Total					-273	0	0	0	-62	-186	-25	0	0
Grand Total					419,580	3,366	65,700	14,540	76,735	227,937	31,164	137	0

B14. CASH WORKING CAPITAL



Cash Working Capital

Twelve Month Average Ending - June 2019
 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	0
1430000	Total				3	0	1	0	0	1	0	0	0
1431000	EMP ACCOUNTS REC	0	EMPLOYEE RECEIVABLES	SO	4,636	90	1,138	311	677	2,137	283	1	0
1431000	Total				4,636	90	1,138	311	677	2,137	283	1	0
1431500	INC TAXES RECEIVABLE	0	INCOME TAXES RECEIVABLE	SO	-70	-1	-17	-5	-10	-32	-4	0	0
1431500	INC TAXES RECEIVABLE	116133	InterCo State Tax Rec-(Even Years)- MEHC	SO	186	4	46	12	27	86	11	0	0
1431500	INC TAXES RECEIVABLE	116134	InterCo State Tax Rec -(Odd Years)- MEHC	SO	-116	-2	-28	-8	-17	-53	-7	0	0
1431500	Total				0	0	0	0	0	0	0	0	0
1433000	JOINT OWNER REC	0	JOINT OWNER RECEIVABLE	SO	23,909	463	5,867	1,602	3,492	11,019	1,459	6	0
1433000	Total				23,909	463	5,867	1,602	3,492	11,019	1,459	6	0
1436000	OTH ACCT REC	0	OTHER ACCOUNTS RECEIVABLE	SO	20,196	391	4,956	1,354	2,950	9,308	1,233	5	0
1436000	Total				20,196	391	4,956	1,354	2,950	9,308	1,233	5	0
1437000	CSS OAR BILLINGS	0	CSS OAR BILLINGS	SO	5,814	113	1,427	390	849	2,680	355	1	0
1437000	Total				5,814	113	1,427	390	849	2,680	355	1	0
1437100	CSS OAR BILLINGS-WOR	0	OTHER ACCT REC CCS	SO	-2,476	-48	-608	-166	-362	-1,141	-151	-1	0
1437100	Total				-2,476	-48	-608	-166	-362	-1,141	-151	-1	0
2300000	ASSET RETIREMENT OBL	284915	ARO LIAB - DEER CREEK MINE RECLAMATION	OTHER	-8,268	0	0	0	0	0	0	0	-8,268
2300000	Total				-8,268	0	0	0	0	0	0	0	-8,268
2320000	ACCOUNTS PAYABLE	210460	JOINT OWNER RECEIVABLES - CREDIT	CAEE	-1,753	0	0	0	-437	-1,146	-169	-1	0
2320000	ACCOUNTS PAYABLE	211108	UNION DUES/CONTRIBUTIONS WITHHOLDING	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211109	MET PAY HOME & AUTO WITHHOLDINGS	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211112	UNITED FUND/CHARITABLE WITHHOLDINGS	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211115	Allstate Voluntary Benefit Withholdings	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211116	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	SO	-15	0	-4	-1	-2	-7	-1	0	0
2320000	ACCOUNTS PAYABLE	215077	K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED	SO	-486	-9	-119	-33	-71	-224	-30	0	0
2320000	ACCOUNTS PAYABLE	215078	K-Plus Employer Contributions - Fixed	SO	-1,290	-25	-316	-86	-188	-594	-79	0	0
2320000	ACCOUNTS PAYABLE	215080	METLIFE MEDICAL INSURANCE	SO	-3,984	-77	-978	-267	-582	-1,836	-243	-1	0
2320000	ACCOUNTS PAYABLE	215082	METLIFE DENTAL INSURANCE	SO	-60	-1	-15	-4	-9	-28	-4	0	0
2320000	ACCOUNTS PAYABLE	215084	METLIFE VISION INSURANCE	SO	-16	0	-4	-1	-2	-7	-1	0	0
2320000	ACCOUNTS PAYABLE	215085	Western Utilities Dental Payable	SO	-11	0	-3	-1	-2	-5	-1	0	0
2320000	ACCOUNTS PAYABLE	215086	Western Utilities Vision Payable	SO	-1	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	215088	UWUA Health & Welfare Payable	SO	-4	0	-1	0	-1	-2	0	0	0
2320000	ACCOUNTS PAYABLE	215095	HMO HEALTH PLAN	SO	-12	0	-3	-1	-2	-6	-1	0	0
2320000	ACCOUNTS PAYABLE	215112	Minnesota Life Insurance	SO	-19	0	-5	-1	-3	-9	-1	0	0
2320000	ACCOUNTS PAYABLE	215116	IBEW 57 MEDICAL INSURANCE	SO	-50	-1	-12	-3	-7	-23	-3	0	0



Cash Working Capital

Twelve Month Average Ending - June 2019
 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	215350	"IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y	SO	-5	0	-1	0	-1	-2	0	0	0
2320000	ACCOUNTS PAYABLE	215351	"IBEW 57 DEPENDENT CARE REIMBURSEMENT, C	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	215356	"HEALTH REIMBURSEMENT, CURRENT YEAR"	SO	-9	0	-2	-1	-1	-4	-1	0	0
2320000	ACCOUNTS PAYABLE	215357	"DEPENDENT CARE REIMBURSEMENT, CURRENT Y	SO	13	0	3	1	2	6	1	0	0
2320000	ACCOUNTS PAYABLE	215425	OR DOE Cool School Program	OTHER	-17	0	0	0	0	0	0	0	-17
2320000	ACCOUNTS PAYABLE	215439	Cal ISO Trans Payable	SG	-2,053	-29	-525	-160	-311	-906	-122	-1	0
2320000	ACCOUNTS PAYABLE	235230	ACCRUAL - ROYALTIES	CAEE	-61	0	0	0	-15	-40	-6	0	0
2320000	ACCOUNTS PAYABLE	235599	Safety Award	SO	-1,141	-22	-280	-76	-167	-526	-70	0	0
2320000	ACCOUNTS PAYABLE	240330	PROVISION FOR WORKERS' COMPENSATION	SO	-231	-4	-57	-15	-34	-107	-14	0	0
2320000 Total					-11,205	-171	-2,321	-651	-1,833	-5,466	-743	-3	-17
2533000	O DEF CR-MISC PPL	289517	TRAPPER MINE FINAL RECLAMATION	CAGE	-6,513	0	0	0	-1,485	-4,427	-598	-3	0
2533000 Total					-6,513	0	0	0	-1,485	-4,427	-598	-3	0
Grand Total					26,098	838	10,460	2,839	4,289	14,111	1,839	7	-8,285

B15. MISC. RATE BASE



Miscellaneous Rate Base

Average of Monthly Averages Ending - June 2019

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	32,642	97,312	13,141	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	32,642	109,076	13,141	74	0
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	CAGE	-125,934	0	0	0	-28,712	-85,598	-11,559	-65	0
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	UT	-1,143	0	0	0	0	-1,143	0	0	0
1150000 Total					-127,078	0	0	0	-28,712	-86,742	-11,559	-65	0
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	1,648	32	404	110	241	760	101	0	0
1651000	PREPAY-INSURANCE	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	2,563	50	629	172	374	1,181	156	1	0
1651000	PREPAY-INSURANCE	132016	PREPAID INS-MINORITY OWNED PLANTS	SO	361	7	89	24	53	167	22	0	0
1651000	PREPAY-INSURANCE	132045	PREPAID WORKERS COMPENSATION	SO	227	4	56	15	33	105	14	0	0
1651000	PREPAY-INSURANCE	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	106	2	26	7	16	49	6	0	0
1651000 Total					4,906	95	1,204	329	717	2,261	299	1	0
1652000	PREPAY-TAXES	132101	PREPAID PROPERTY TAX	GPS	5,057	98	1,241	339	739	2,331	309	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	70	1	17	5	10	32	4	0	0
1652000	PREPAY-TAXES	132111	Goshute - Prepaid Possessory Interest	GPS	7	0	2	0	1	3	0	0	0
1652000	PREPAY-TAXES	132200	"Prepaid Taxes (Federal, State, Local)"	SO	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132924	OTH PREPAY-OREGON DOE FEE	SO	862	17	211	58	126	397	53	0	0
1652000 Total					6,005	116	1,474	402	877	2,768	367	2	0
1652100	PREPAY - OTHER	132095	PREPAID EMISSIONS PERMIT FEES (UT)	CAGE	423	0	0	0	97	288	39	0	0
1652100	PREPAY - OTHER	132097	Prepaid CA GHG Cap & Trade Allowances	OTHER	10,832	0	0	0	0	0	0	0	10,832
1652100	PREPAY - OTHER	132098	Prepaid - CA GHG Wholesale	OTHER	5,079	0	0	0	0	0	0	0	5,079
1652100	PREPAY - OTHER	132310	PREPAID RATING AGENCY	SO	78	2	19	5	11	36	5	0	0
1652100	PREPAY - OTHER	132604	OTH PREPAY - FERC HYDRO ADMIN FEE	SG	56	1	14	4	9	25	3	0	0
1652100	PREPAY - OTHER	132608	Prepaid - Records Management Costs	SG	29	0	7	2	4	13	2	0	0
1652100	PREPAY - OTHER	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	817	12	209	64	124	360	48	0	0
1652100	PREPAY - OTHER	132621	Prepayments - Water Rights (Ferron Canal)	CAGE	307	0	0	0	70	208	28	0	0
1652100	PREPAY - OTHER	132622	Prepayments - Water Rights (Hntgtn-Clev)	CAGE	242	0	0	0	55	165	22	0	0
1652100	PREPAY - OTHER	132623	Prepaid Lake Side CUWCD Water Fee	CAGE	123	0	0	0	28	84	11	0	0
1652100	PREPAY - OTHER	132650	PREPAID DUES	SO	3,474	67	853	233	507	1,601	212	1	0
1652100	PREPAY - OTHER	132700	PREPAID RENT	GPS	29	1	7	2	4	14	2	0	0
1652100	PREPAY - OTHER	132705	Prepaid Pole Contact	SG	256	4	65	20	39	113	15	0	0
1652100	PREPAY - OTHER	132740	PREPAID O&M WIND	CAGW	35	1	26	7	0	0	0	0	0
1652100	PREPAY - OTHER	132755	Prepaid Aircraft Maintenance Costs	SG	19	0	5	2	3	9	1	0	0
1652100	PREPAY - OTHER	132831	PREPAID BPA TRANSM - WINE COUNTRY	CAGW	984	40	732	212	0	0	0	0	0
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	CAEE	72	0	0	0	18	47	7	0	0
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SO	915	18	225	61	134	422	56	0	0
1652100	PREPAY - OTHER	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	2,251	0	2,251	0	0	0	0	0	0
1652100	PREPAY - OTHER	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	3,399	0	0	0	0	3,399	0	0	0
1652100	PREPAY - OTHER	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	246	0	0	0	0	0	246	0	0



Miscellaneous Rate Base

Average of Monthly Averages Ending - June 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1652100	PREPAY - OTHER	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	128	0	0	0	128	0	0	0
1652100	PREPAY - OTHER	132910	Prepayments - Hardware & Software	SO	10,190	197	2,500	683	1,488	4,696	622	3
1652100	PREPAY - OTHER	132998	PREPAID INSURANCE	CAEE	-79	0	0	0	-20	-52	-8	0
1652100	PREPAY - OTHER	132999	PREPAY - RECLASS TO LT	SO	-1,460	-28	-358	-98	-213	-673	-89	0
1652100	PREPAY - OTHER	134000	L/T PREPAY RECLASS	SO	1,539	30	378	103	225	709	94	0
1652100	PREPAY - OTHER	182600	PREPAYMENT-OTHER	CAEE	-4	0	0	0	-1	-3	0	0
1652100	PREPAY - OTHER	182600	PREPAYMENT-OTHER	CAEW	4	0	3	1	0	0	0	0
1652100 Total					39,984	344	6,936	1,302	2,710	11,460	1,317	5
2281000	ACC PROV-PROP INS	288712	Reg Liab - OR Property Insurance Reserve	OR	6,336	0	6,336	0	0	0	0	0
2281000	ACC PROV-PROP INS	288714	Reg Liab - ID Property Insurance Reserve	IDU	-776	0	0	0	0	0	-776	0
2281000	ACC PROV-PROP INS	288715	Reg Liab - UT Property Insurance Reserve	UT	-6,849	0	0	0	0	-6,849	0	0
2281000	ACC PROV-PROP INS	288716	Reg Liab - WY Property Insurance Reserve	WYP	-771	0	0	0	-771	0	0	0
2281000	ACC PROV-PROP INS	288749	RegL - Insurance Reserves - Reclass	OTHER	-6,275	0	0	0	0	0	0	-6,275
2281000 Total					-8,335	0	6,336	0	-771	-6,849	-776	0
2282100	ACC PRV IN & DAMAG	280311	ACC. PROV. I & D - EXCL. AUTO	SO	-13,477	-261	-3,307	-903	-1,968	-6,211	-823	-3
2282100 Total					-13,477	-261	-3,307	-903	-1,968	-6,211	-823	-3
2282400	ACCUM PRV FR I&D-OR	288700	Reg Liab - OR Injuries & Damages Reserve	OR	-8,145	0	-8,145	0	0	0	0	0
2282400 Total					-8,145	0	-8,145	0	0	0	0	0
2282500	Acc Prov I&D-Insur	116925	Insurance Reimbursements Receivable I&D	SO	104	2	25	7	15	48	6	0
2282500 Total					104	2	25	7	15	48	6	0
2283000	PEN/BENFT-SICK	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	-1,722	-33	-422	-115	-251	-793	-105	0
2283000 Total					-1,722	-33	-422	-115	-251	-793	-105	0
2283500	PENSIONS	280350	Pension - Local 57	SO	-704	-14	-173	-47	-103	-324	-43	0
2283500 Total					-704	-14	-173	-47	-103	-324	-43	0
2284100	AC MIS OP PR-OTHER	289320	CHEHALIS WA EFSEC C02 MITIGATION OBLIG	CAGW	-572	-23	-425	-123	0	0	0	0
2284100 Total					-572	-23	-425	-123	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	-231	-231	0	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	-59	0	0	0	0	0	-59	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	-1,120	0	-1,120	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	-858	0	0	0	0	-858	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	-303	0	0	-303	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	-146	0	0	0	-146	0	0	0
2530000 Total					-2,718	-231	-1,120	-303	-146	-858	-59	0
2533500	OTH DEF CR-PEN & BEN	280370	PENSION LIAB-UMWA WITHDRAWAL OBLIG	CAEE	-115,119	0	0	0	-28,724	-75,267	-11,071	-58
2533500 Total					-115,119	0	0	0	-28,724	-75,267	-11,071	-58
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	CAEE	-5,006	0	0	0	-1,249	-3,273	-481	-3
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	SG	-1	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	CA	-19	-19	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288608	Envir Liab - Colstrip Pond	SO	-6,355	-123	-1,559	-426	-928	-2,929	-388	-2



Miscellaneous Rate Base

Average of Monthly Averages Ending - June 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
2539900	OTH DEF CR - OTHER 288609	Envir Liab - Cholla Ash-Fly Ash Pond	SO	-5,083	-98	-1,247	-341	-742	-2,342	-310	-1	0
2539900	OTH DEF CR - OTHER 288614	Envir Liab - American Barrel (UT)	SO	-1,300	-25	-319	-87	-190	-599	-79	0	0
2539900	OTH DEF CR - OTHER 288616	Envir Liab - Astoria/Unocal (Downtown)	SO	-796	-15	-195	-53	-116	-367	-49	0	0
2539900	OTH DEF CR - OTHER 288618	Envir Liab - Astoria Young's Bay	SO	-302	-6	-74	-20	-44	-139	-18	0	0
2539900	OTH DEF CR - OTHER 288620	Envir Liab - Big Fork Hydro Plant (MT)	SO	-258	-5	-63	-17	-38	-119	-16	0	0
2539900	OTH DEF CR - OTHER 288621	Envir Liab - Bors Property	SO	-12	0	-3	-1	-2	-5	-1	0	0
2539900	OTH DEF CR - OTHER 288622	Envir Liab - Bridger Coal Fuel Oil Spill	SO	-795	-15	-195	-53	-116	-366	-49	0	0
2539900	OTH DEF CR - OTHER 288623	Envir Liab - Bridger Plant-FGD Pond 1	SO	-2,668	-52	-655	-179	-390	-1,230	-163	-1	0
2539900	OTH DEF CR - OTHER 288624	Envir Liab - Bridger FGD Pond 1 Closure	SO	-889	-17	-218	-60	-130	-410	-54	0	0
2539900	OTH DEF CR - OTHER 288625	Envir Liab - Bridger Plant-FGD Pond 2	SO	-1,528	-30	-375	-102	-223	-704	-93	0	0
2539900	OTH DEF CR - OTHER 288626	Envir Liab - Bridger Plant Oil Spills	SO	-827	-16	-203	-55	-121	-381	-50	0	0
2539900	OTH DEF CR - OTHER 288627	Envir Liab - Carbon Ash Spill	SO	-3,976	-77	-976	-266	-581	-1,832	-243	-1	0
2539900	OTH DEF CR - OTHER 288628	Envir Liab - Cedar Steam Plant (UT)	SO	-9	0	-2	-1	-1	-4	-1	0	0
2539900	OTH DEF CR - OTHER 288630	Envir Liab - Dave Johnston Oil Spill	SO	-681	-13	-167	-46	-99	-314	-42	0	0
2539900	OTH DEF CR - OTHER 288632	Envir Liab - Eugene MGP (50% PCRCP)	SO	-310	-6	-76	-21	-45	-143	-19	0	0
2539900	OTH DEF CR - OTHER 288633	Envir Liab - Dave Johnston-Pond 4A & 4B	SO	-2,223	-43	-545	-149	-325	-1,024	-136	-1	0
2539900	OTH DEF CR - OTHER 288634	Envir Liab - Everett MGP (2/3 PCRCP)	SO	-237	-5	-58	-16	-35	-109	-14	0	0
2539900	OTH DEF CR - OTHER 288636	Envir Liab - Hunter Fuel Oil Spills	SO	-152	-3	-37	-10	-22	-70	-9	0	0
2539900	OTH DEF CR - OTHER 288638	Envir Liab - Huntington Ash Landfill	SO	-2,760	-53	-677	-185	-403	-1,272	-168	-1	0
2539900	OTH DEF CR - OTHER 288639	Envir Liab - Hayden Ash Landfill	SO	-603	-12	-148	-40	-88	-278	-37	0	0
2539900	OTH DEF CR - OTHER 288640	Envir Liab - Idaho Falls Pole Yard	SO	-2,107	-41	-517	-141	-308	-971	-129	-1	0
2539900	OTH DEF CR - OTHER 288642	Envir Liab - Jordan Plant Substation	SO	-165	-3	-41	-11	-24	-76	-10	0	0
2539900	OTH DEF CR - OTHER 288645	Envir Liab - Naughton Plant-FGD Pond 1	SO	-552	-11	-135	-37	-81	-254	-34	0	0
2539900	OTH DEF CR - OTHER 288646	Envir Liab - Montague Ranch (CA)	SO	-2	0	0	0	0	-1	0	0	0
2539900	OTH DEF CR - OTHER 288648	Envir Liab - Naughton FGD Pond Closure	SO	-162	-3	-40	-11	-24	-75	-10	0	0
2539900	OTH DEF CR - OTHER 288649	Envir Liab - Naughton Oil Spill	SO	-7	0	-2	0	-1	-3	0	0	0
2539900	OTH DEF CR - OTHER 288650	Envir Liab - Ogden MGP	SO	-495	-10	-121	-33	-72	-228	-30	0	0
2539900	OTH DEF CR - OTHER 288651	Envir Liab - Ririe Substation	SO	-40	-1	-10	-3	-6	-18	-2	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	-1,230	-24	-302	-82	-180	-567	-75	0	0
2539900	OTH DEF CR - OTHER 288655	Envir Liab - Hunter Plant-Ash Landfill	SO	-2,471	-48	-606	-166	-361	-1,139	-151	-1	0
2539900	OTH DEF CR - OTHER 288656	Envir Liab - Portland Harbor Srce Cntrl	SO	-13,214	-256	-3,243	-886	-1,930	-6,090	-807	-3	0
2539900	OTH DEF CR - OTHER 288660	Envir Liab - Silver Bell/Telluride	SO	-1,318	-26	-323	-88	-192	-607	-80	0	0
2539900	OTH DEF CR - OTHER 288664	Envir Liab - Tacoma A St. (25% PCRCP)	SO	-102	-2	-25	-7	-15	-47	-6	0	0
2539900	OTH DEF CR - OTHER 288666	Envir Liab - Utah Metals East	SO	-359	-7	-88	-24	-52	-165	-22	0	0
2539900	OTH DEF CR - OTHER 288668	Envir Liab - Wyodak Fuel Oil Spill	SO	-119	-2	-29	-8	-17	-55	-7	0	0
2539900	OTH DEF CR - OTHER 288676	Envir Liab - Naughton South Ash Pond	SO	-1,442	-28	-354	-97	-211	-664	-88	0	0
2539900	OTH DEF CR - OTHER 288677	Envir Liab - NTO Parking Lot-Asbestos	SO	-111	-2	-27	-7	-16	-51	-7	0	0
2539900	OTH DEF CR - OTHER 289051	DEFERRED RENT REVENUE AMORT OIL & GAS LE	CAGW	-402	-16	-299	-87	0	0	0	0	0
2539900	OTH DEF CR - OTHER 289341	Accrued Royalties-Reg Rcvry-Noncurrent	CAEE	-7,130	0	0	0	-1,779	-4,662	-686	-4	0



Miscellaneous Rate Base

Average of Monthly Averages Ending - June 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
2539900	OTH DEF CR - OTHER	289523	Govt Coal Lease Bonus Payment Liability	CAEE	5,006	0	0	0	1,249	3,273	481	3	0
2539900	OTH DEF CR - OTHER	289540	Westmoreland Kemmerer Payable-NonCurr	CAGE	-3,205	0	0	0	-731	-2,179	-294	-2	0
2539900	OTH DEF CR - OTHER	289913	MCI - F.O.G. WIRE LEASE	SG	-1,182	-17	-302	-92	-179	-521	-70	0	0
2539900	OTH DEF CR - OTHER	289914	AMERICAN ELECTRIC POWER CRP	CAGE	4,402	0	0	0	1,004	2,992	404	2	0
2539900	OTH DEF CR - OTHER	289914	AMERICAN ELECTRIC POWER CRP	SG	-5,769	-82	-1,474	-451	-873	-2,546	-342	-2	0
2539900	OTH DEF CR - OTHER	289925	TRANSM CONST SECURITY DEPOSITS	CAGE	-5,757	0	0	0	-1,313	-3,913	-528	-3	0
2539900	OTH DEF CR - OTHER	289955	Accrued Right-of-Way Obligations	CAGE	-2,525	0	0	0	-576	-1,716	-232	-1	0
2539900 Total					-77,287	-1,213	-15,743	-4,362	-12,582	-38,215	-5,148	-24	0
2540000	REGULATORY LIAB	186149	Reg Asset - DSM - UT - Balance Reclass	OTHER	1,466	0	0	0	0	0	0	0	1,466
2540000	REGULATORY LIAB	231010	Reg Liab Current - Blue Sky	OTHER	-13,490	0	0	0	0	0	0	0	-13,490
2540000	REGULATORY LIAB	231020	Reg Liab Current - DSM	OTHER	-12,738	0	0	0	0	0	0	0	-12,738
2540000	REGULATORY LIAB	231045	Reg Liab Current - GHG Allowances	OTHER	-1,527	0	0	0	0	0	0	0	-1,527
2540000	REGULATORY LIAB	231050	Reg Liab Current - Def Net Power Costs	OTHER	-18,170	0	0	0	0	0	0	0	-18,170
2540000	REGULATORY LIAB	231060	Reg Liab Current - BPA Balancing Accts	OTHER	-3,738	0	0	0	0	0	0	0	-3,738
2540000	REGULATORY LIAB	231090	Reg Liab Current - Solar Feed-In	OTHER	-14,538	0	0	0	0	0	0	0	-14,538
2540000	REGULATORY LIAB	231100	Reg Liab Current - Other	OTHER	-10,546	0	0	0	0	0	0	0	-10,546
2540000	REGULATORY LIAB	288001	Reg Liab - Excess Def Inc Taxes - CA	CA	-1,109	-1,109	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288002	Reg Liab - Excess Def Inc Taxes - ID	IDU	-1,600	0	0	0	0	0	-1,600	0	0
2540000	REGULATORY LIAB	288003	Reg Liab - Excess Def Inc Taxes - OR	OR	-15,769	0	-15,769	0	0	0	0	0	0
2540000	REGULATORY LIAB	288004	Reg Liab - Excess Def Inc Taxes - UT	UT	-13,712	0	0	0	0	-13,712	0	0	0
2540000	REGULATORY LIAB	288005	Reg Liab - Excess Def Inc Taxes - WA	WA	-1,327	0	0	-1,327	0	0	0	0	0
2540000	REGULATORY LIAB	288006	Reg Liab - Excess Def Inc Taxes - WY	WYU	-11,956	0	0	0	-11,956	0	0	0	0
2540000	REGULATORY LIAB	288007	Reg Liab - Excess Def Inc Taxes - FERC	FERC	-18	0	0	0	0	0	0	-18	0
2540000	REGULATORY LIAB	288108	FAS 109 - WA Flowthrough	WA	-503	0	0	-503	0	0	0	0	0
2540000	REGULATORY LIAB	288114	REG LIABILITY - OR GAIN-SALE EPUD ASSETS	OTHER	1	0	0	0	0	0	0	0	1
2540000	REGULATORY LIAB	288159	RegL - Blue Sky - Recl to Curr	OTHER	13,490	0	0	0	0	0	0	0	13,490
2540000	REGULATORY LIAB	288161	RL-Energy Savings Assistance (ESA)-CA	OTHER	-455	0	0	0	0	0	0	0	-455
2540000	REGULATORY LIAB	288165	Reg Liab - OR Enrgy	OTHER	-3,147	0	0	0	0	0	0	0	-3,147
2540000	REGULATORY LIAB	288174	RegL - OR Asset Sale Gain-Balance Recl	OTHER	-1,062	0	0	0	0	0	0	0	-1,062
2540000	REGULATORY LIAB	288231	Reg Liab - OR 2013 FERC Rate True-Up	OTHER	-6,939	0	0	0	0	0	0	0	-6,939
2540000	REGULATORY LIAB	288232	Reg Liab - OR 2017 FERC Rate True-Up	OTHER	-23,722	0	0	0	0	0	0	0	-23,722
2540000	REGULATORY LIAB	288240	Reg Liab - WA PCAM - CY 2016	OTHER	-12,092	0	0	0	0	0	0	0	-12,092
2540000	REGULATORY LIAB	288241	Reg Liability - WA PCAM CY2017	OTHER	-2,769	0	0	0	0	0	0	0	-2,769
2540000	REGULATORY LIAB	288242	Contra Reg Liability - WA PCAM CY2017	OTHER	-138	0	0	0	0	0	0	0	-138
2540000	REGULATORY LIAB	288243	Reg Liability - WA PCAM CY2018	OTHER	-4,736	0	0	0	0	0	0	0	-4,736
2540000	REGULATORY LIAB	288244	Reg Liability - WA PCAM Reserve 2016	OTHER	-194	0	0	0	0	0	0	0	-194
2540000	REGULATORY LIAB	288245	Contra Reg Liability - WA PCAM CY2018	OTHER	-234	0	0	0	0	0	0	0	-234
2540000	REGULATORY LIAB	288246	Reg Liability - WA PCAM CY2019	OTHER	-178	0	0	0	0	0	0	0	-178
2540000	REGULATORY LIAB	288247	Contra Reg Liability - WA PCAM CY2019	OTHER	-9	0	0	0	0	0	0	0	-9
2540000	REGULATORY LIAB	288281	Reg Liab-Excess Income Tax Deferral-CA	OTHER	-3,548	0	0	0	0	0	0	0	-3,548



Miscellaneous Rate Base

Average of Monthly Averages Ending - June 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB 288282	Reg Liab-Excess Income Tax Deferral-ID	OTHER	-2,066	0	0	0	0	0	0	-2,066
2540000	REGULATORY LIAB 288283	Reg Liab-Excess Income Tax Deferral-OR	OTHER	-45,901	0	0	0	0	0	0	-45,901
2540000	REGULATORY LIAB 288284	Reg Liab-Excess Income Tax Deferral-UT	OTHER	-16,240	0	0	0	0	0	0	-16,240
2540000	REGULATORY LIAB 288285	Reg Liab-Excess Income Tax Deferral-WA	OTHER	-10,404	0	0	0	0	0	0	-10,404
2540000	REGULATORY LIAB 288286	Reg Liab-Excess Income Tax Deferral-WY	OTHER	-11,001	0	0	0	0	0	0	-11,001
2540000	REGULATORY LIAB 288290	RegLiab-Contr Exc Inc Tax Def-OR 18 TAM	OTHER	252	0	0	0	0	0	0	252
2540000	REGULATORY LIAB 288295	RegL - BPA Balancing Accts - Recl to Cur	OTHER	3,738	0	0	0	0	0	0	3,738
2540000	REGULATORY LIAB 288405	Reg Liab-OR Direct Access 5 yr Opt Out	OTHER	-3,653	0	0	0	0	0	0	-3,653
2540000	REGULATORY LIAB 288411	Reg Liab - WA-Accel Depr 2015 GRC	WA	-27,034	0	0	-27,034	0	0	0	0
2540000	REGULATORY LIAB 288412	Reg Liab - Depr Decrease Deferral - OR	OTHER	-5,227	0	0	0	0	0	0	-5,227
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	506	0	0	0	0	0	0	506
2540000	REGULATORY LIAB 288422	Reg Liab - CA Solar (SOMAH)-GHG Funds	OTHER	-2,602	0	0	0	0	0	0	-2,602
2540000	REGULATORY LIAB 288423	RegL - CA GHG Allowances - Recl to Curr	OTHER	1,527	0	0	0	0	0	0	1,527
2540000	REGULATORY LIAB 288424	RegL - CA GHG Allowances - Balance Recl	OTHER	-1,192	0	0	0	0	0	0	-1,192
2540000	REGULATORY LIAB 288454	RegL - UT RECs in Rates - Balance Recl	OTHER	-36	0	0	0	0	0	0	-36
2540000	REGULATORY LIAB 288456	RegL - WY RECs in Rates - Balance Recl	OTHER	-4	0	0	0	0	0	0	-4
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	6,967	0	0	0	0	0	0	6,967
2540000	REGULATORY LIAB 288465	RegL - WA Def Exc NPC - Recl to Curr	OTHER	10,197	0	0	0	0	0	0	10,197
2540000	REGULATORY LIAB 288466	RegL - WY Def Exc NPC - Recl to Curr	OTHER	1,005	0	0	0	0	0	0	1,005
2540000	REGULATORY LIAB 288470	Reg L-WA Decoupling Mechanism-Reclass	OTHER	-3,331	0	0	0	0	0	0	-3,331
2540000	REGULATORY LIAB 288476	RegL - WY Def Exc NPC - Balance Reclass	OTHER	-1,171	0	0	0	0	0	0	-1,171
2540000	REGULATORY LIAB 288481	RegL - CA Solar Feed-In - Recl to Curr	OTHER	828	0	0	0	0	0	0	828
2540000	REGULATORY LIAB 288484	RegL - UT Solar Feed-In - Recl to Curr	OTHER	13,710	0	0	0	0	0	0	13,710
2540000	REGULATORY LIAB 288491	RegL - CA Solar Feed-In - Balance Recl	OTHER	-829	0	0	0	0	0	0	-829
2540000	REGULATORY LIAB 288494	RegL - UT Solar Feed-In - Balance Recl	OTHER	-23,463	0	0	0	0	0	0	-23,463
2540000	REGULATORY LIAB 288749	RegL - Insurance Reserves - Reclass	OTHER	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB 288817	RegL - DSM - CA - Reclass to Current	OTHER	2,623	0	0	0	0	0	0	2,623
2540000	REGULATORY LIAB 288819	Reg Liab - DSM - CA - Balance Reclass	OTHER	-2,706	0	0	0	0	0	0	-2,706
2540000	REGULATORY LIAB 288827	RegL - DSM - ID - Reclass to Current	OTHER	1,502	0	0	0	0	0	0	1,502
2540000	REGULATORY LIAB 288829	Reg Liab - DSM - ID - Balance Reclass	OTHER	-1,536	0	0	0	0	0	0	-1,536
2540000	REGULATORY LIAB 288847	RegL - DSM - UT - Reclass to Current	OTHER	5,401	0	0	0	0	0	0	5,401
2540000	REGULATORY LIAB 288849	Reg Liab - DSM - UT - Balance Reclass	OTHER	-13,071	0	0	0	0	0	0	-13,071
2540000	REGULATORY LIAB 288857	RegL - DSM - WA - Reclass to Current	OTHER	2,556	0	0	0	0	0	0	2,556
2540000	REGULATORY LIAB 288859	Reg Liab - DSM - WA - Balance Reclass	OTHER	-2,915	0	0	0	0	0	0	-2,915
2540000	REGULATORY LIAB 288867	RegL - DSM - WY - Reclass to Current	OTHER	656	0	0	0	0	0	0	656
2540000	REGULATORY LIAB 288869	Reg Liab - DSM - WY - Balance Reclass	OTHER	-656	0	0	0	0	0	0	-656
2540000	REGULATORY LIAB 288941	Reg Liab - Protected PP&E ARAM - CA	CA	-574	-574	0	0	0	0	0	0
2540000	REGULATORY LIAB 288942	Reg Liab - Protected PP&E ARAM - ID	IDU	-1,548	0	0	0	0	0	-1,548	0



Miscellaneous Rate Base

Average of Monthly Averages Ending - June 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB	288943	Reg Liab - Protected PP&E ARAM - OR	OR	-6,728	0	-6,728	0	0	0	0	0
2540000	REGULATORY LIAB	288944	Reg Liab - Protected PP&E ARAM - UT	UT	-11,748	0	0	0	-11,748	0	0	0
2540000	REGULATORY LIAB	288945	Reg Liab - Protected PP&E ARAM - WA	WA	-1,744	0	0	-1,744	0	0	0	0
2540000	REGULATORY LIAB	288946	Reg Liab - Protected PP&E ARAM - WY	WYU	-3,760	0	0	-3,760	0	0	0	0
2540000	REGULATORY LIAB	288995	RegL - Other - Recl to Curr	OTHER	10,546	0	0	0	0	0	0	10,546
2540000 Total					-304,234	-1,683	-22,496	-30,602	-15,717	-25,459	-3,148	-18
Grand Total					-453,460	-2,901	-35,857	-34,416	-52,014	-115,107	-17,601	-87

B16. REG. ASSETS



Regulatory Assests

Average of Monthly Averages Ending - June 2019

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	1,048	0	0	0	0	0	0	0	1,048
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	WA	7	0	0	7	0	0	0	0	0
1242000 Total					1,056	0	0	7	0	0	0	0	1,048
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	OR	0	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	0
1243200 Total					0	0	0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	SO	0	0	0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	UT	12	0	0	0	0	12	0	0	0
1244100 Total					12	0	0	0	0	12	0	0	0
1244500	HOME COMFORT	0	HOME COMFORT	CA	6	6	0	0	0	0	0	0	0
1244500	HOME COMFORT	0	HOME COMFORT	OTHER	-1	0	0	0	0	0	0	0	-1
1244500	HOME COMFORT	0	HOME COMFORT	SO	-5	0	-1	0	-1	-2	0	0	0
1244500 Total					0	6	-1	0	-1	-2	0	0	-1
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	OTHER	-1	0	0	0	0	0	0	0	-1
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	UT	1	0	0	0	0	1	0	0	0
1244900 Total					0	0	0	0	0	1	0	0	-1
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	CA	20	20	0	0	0	0	0	0	0
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	OTHER	-20	0	0	0	0	0	0	0	-20
1245300 Total					0	20	0	0	0	0	0	0	-20
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	OTHER	4	0	0	0	0	0	0	0	4
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	UT	-4	0	0	0	0	-4	0	0	0
1245400 Total					0	0	0	0	0	-4	0	0	4
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	UT	0	0	0	0	0	0	0	0	0
1247000 Total					0	0	0	0	0	0	0	0	0
1247100	CSS/ELI SYSTEM LOANS	0	CSS/ELI SYSTEM	OTHER	0	0	0	0	0	0	0	0	0
1247100 Total					0	0	0	0	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	OTHER	-253	0	0	0	0	0	0	0	-253
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WA	-2	0	0	-2	0	0	0	0	0
1249000 Total					-255	0	0	-2	0	0	0	0	-253
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	IDU	-68	0	0	0	0	0	-68	0	0
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	OTHER	-10,143	0	0	0	0	0	0	0	-10,143
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	WYP	-413	0	0	0	-413	0	0	0	0
1823000 Total					-10,624	0	0	0	-413	0	-68	0	-10,143
1823700	OTH REGA-ENERGY WEST	186801	Reg Asset-Deer Creek-Elec Plt In Svc	CAEE	69,504	0	0	0	17,342	45,443	6,684	35	0
1823700	OTH REGA-ENERGY WEST	186802	Reg Asset-Deer Creek-EPIS Intangibles	CAEE	1,078	0	0	0	269	705	104	1	0
1823700	OTH REGA-ENERGY WEST	186805	Reg Asset-Deer Creek-CWIP	CAEE	3,960	0	0	0	988	2,589	381	2	0
1823700	OTH REGA-ENERGY WEST	186806	Reg Asset-Deer Creek-PS&I	CAEE	1,614	0	0	0	403	1,055	155	1	0
1823700	OTH REGA-ENERGY WEST	186811	Reg Asset-Deer Creek Sale-EPIS	CAEE	9,902	0	0	0	2,471	6,474	952	5	0
1823700	OTH REGA-ENERGY WEST	186812	Contra RA-DCM PP&E-OR-To G/L Bal Acct	OR	264	0	264	0	0	0	0	0	0



Regulatory Assests

Average of Monthly Averages Ending - June 2019

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	186815	Reg Asset-Deer Creek Sale-CWIP	CAEE	94	0	0	0	23	61	9	0	0
1823700	OTH REGA-ENERGY WEST	186816	Contra RA-DCM PP&E-To Joint Owners	CAEE	-4,637	0	0	0	-1,157	-3,032	-446	-2	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CA	1,189	1,189	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CAEE	-77,439	0	0	0	-19,322	-50,631	-7,447	-39	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	OR	-1,212	0	-1,212	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	UT	277	0	0	0	0	277	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WYU	3,184	0	0	0	3,184	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186820	Reg Asset-Deer Creek Mine ARO	CAEE	7,702	0	0	0	1,922	5,036	741	4	0
1823700	OTH REGA-ENERGY WEST	186825	Reg Asset-Deer Creek Mine M&S	CAEE	4,492	0	0	0	1,121	2,937	432	2	0
1823700	OTH REGA-ENERGY WEST	186826	Reg Asset-Deer Creek-Prepaid Royalties	CAEE	843	0	0	0	210	551	81	0	0
1823700	OTH REGA-ENERGY WEST	186828	Reg Asset-Deer Creek-Recovery Royalties	CAEE	7,130	0	0	0	1,779	4,662	686	4	0
1823700	OTH REGA-ENERGY WEST	186829	Contra RA-DCM Closure-Royalties Amortz	WYU	-38	0	0	0	-38	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186830	Reg Asset-Deer Creek-Union Suppl Ben	CAEE	1,612	0	0	0	402	1,054	155	1	0
1823700	OTH REGA-ENERGY WEST	186833	Reg Asset-Deer Creek-Nonunion Severance	CAEE	2,500	0	0	0	624	1,635	240	1	0
1823700	OTH REGA-ENERGY WEST	186835	Reg Asset-Deer Creek-Misc Closure Costs	CAEE	44,695	0	0	0	11,152	29,222	4,298	22	0
1823700	OTH REGA-ENERGY WEST	186836	Contra RA-DCM Closure-To Joint Owners	CAEE	-2,835	0	0	0	-707	-1,853	-273	-1	0
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	UT	4,291	0	0	0	0	4,291	0	0	0
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	WYU	-9,343	0	0	0	-9,343	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186839	Reg Asset-Deer Creek-Tax Flow-Through	CAEE	2,979	0	0	0	743	1,948	286	1	0
1823700	OTH REGA-ENERGY WEST	186841	Contra Reg Asset-Deer Creek Aband-CA	CA	-1,332	-1,332	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	-1,131	-1,131	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186852	CONTRA REG ASSET-DEER CREEK CLOSURE-ID	IDU	-1,527	0	0	0	0	0	-1,527	0	0
1823700	OTH REGA-ENERGY WEST	186853	Contra Reg Asset-Deer Creek Closure-OR	OR	-7,363	0	-7,363	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186854	CONTRA REG ASSET-DEER CREEK CLOSURE-UT	UT	-2,621	0	0	0	0	-2,621	0	0	0
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	UT	-1,541	0	0	0	0	-1,541	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	-806	0	0	0	0	0	-806	0	0
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	UT	-5,219	0	0	0	0	-5,219	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	-4,933	0	0	0	0	-4,933	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	-164	0	0	0	0	0	-164	0	0
1823700	OTH REGA-ENERGY WEST	186870	RA-DC ROR Offset-Assets Sold-Amortz	WYP	104	0	0	0	104	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	WYP	312	0	0	0	312	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186872	RA-DC ROR Offset-Fossil Rock-Amortz	WYP	257	0	0	0	257	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186881	Reg Asset-UMWA Pension Trust Oblig	CAEE	115,119	0	0	0	28,724	75,267	11,071	58	0
1823700	OTH REGA-ENERGY WEST	186886	Contra RA-UMWA Pens W/D-To Joint Owners	OTHER	-4,658	0	0	0	0	0	0	0	-4,658
1823700	OTH REGA-ENERGY WEST	186891	Contra Reg Asset-UMWA Pension Trust-CA	OTHER	-1,807	0	0	0	0	0	0	0	-1,807



Regulatory Assests

Average of Monthly Averages Ending - June 2019
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823700 Total			152,326	-1,274	-8,312	0	40,218	112,452	15,612	94	-6,465
1823870	DEFERRED PENSION	187640	Reg Asset-PostRet Sttlmt Loss-CC-UT	UT	1,252	0	0	0	1,252	0	0
1823870	DEFERRED PENSION	187641	Reg Asset-PostRet Sttlmt Loss-CC-WY	WYU	22	0	0	22	0	0	0
1823870 Total			1,275	0	0	0	22	1,252	0	0	0
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	IDU	68	0	0	0	0	68	0
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	OTHER	110,687	0	0	0	0	0	110,687
1823920	DSR COSTS AMORTIZED	102030	ENERGY FINANSWER - WASHINGTON	OTHER	5,065	0	0	0	0	0	5,065
1823920	DSR COSTS AMORTIZED	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	26,337	0	0	0	0	0	26,337
1823920	DSR COSTS AMORTIZED	102033	LOW INCOME - WASHINGTON	OTHER	10,718	0	0	0	0	0	10,718
1823920	DSR COSTS AMORTIZED	102034	SELF AUDIT - WASHINGTON	OTHER	14	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	788	0	0	0	0	0	788
1823920	DSR COSTS AMORTIZED	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	13	0	0	0	0	0	13
1823920	DSR COSTS AMORTIZED	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTO	OTHER	624	0	0	0	0	0	624
1823920	DSR COSTS AMORTIZED	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	88	0	0	0	0	0	88
1823920	DSR COSTS AMORTIZED	102040	NEEA - WASHINGTON	OTHER	11,185	0	0	0	0	0	11,185
1823920	DSR COSTS AMORTIZED	102043	ENERGY CODE DEVELOPMENT	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	102044	HOME COMFORT - WASHINGTON	OTHER	162	0	0	0	0	0	162
1823920	DSR COSTS AMORTIZED	102045	WEATHERIZATION - WASHINGTON	OTHER	22	0	0	0	0	0	22
1823920	DSR COSTS AMORTIZED	102046	HASSLE FREE	OTHER	41	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	1,183	0	0	0	0	0	1,183
1823920	DSR COSTS AMORTIZED	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	24	0	0	0	0	0	24
1823920	DSR COSTS AMORTIZED	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	-114,872	0	0	0	0	0	-114,872
1823920	DSR COSTS AMORTIZED	102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	1,280	0	0	0	0	0	1,280
1823920	DSR COSTS AMORTIZED	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	1,353	0	0	0	0	0	1,353
1823920	DSR COSTS AMORTIZED	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	4,202	0	0	0	0	0	4,202
1823920	DSR COSTS AMORTIZED	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	848	0	0	0	0	0	848
1823920	DSR COSTS AMORTIZED	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	498	0	0	0	0	0	498
1823920	DSR COSTS AMORTIZED	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	82	0	0	0	0	0	82
1823920	DSR COSTS AMORTIZED	102185	WEB AUDIT PILOT - WA	OTHER	527	0	0	0	0	0	527
1823920	DSR COSTS AMORTIZED	102186	APPLIANCE REBATE - WA	OTHER	18	0	0	0	0	0	18
1823920	DSR COSTS AMORTIZED	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	71	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED	102196	POWER FORWARD UT 2002	OTHER	115	0	0	0	0	0	115
1823920	DSR COSTS AMORTIZED	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	28	0	0	0	0	0	28
1823920	DSR COSTS AMORTIZED	102206	SCHOOL ENERGY EDUCATION - WA	OTHER	3,807	0	0	0	0	0	3,807
1823920	DSR COSTS AMORTIZED	102209	AIR CONDITIONING - UT 2002	OTHER	24	0	0	0	0	0	24
1823920	DSR COSTS AMORTIZED	102213	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	1,509	0	0	0	0	0	1,509
1823920	DSR COSTS AMORTIZED	102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	3,675	0	0	0	0	0	3,675
1823920	DSR COSTS AMORTIZED	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	460	0	0	0	0	0	460
1823920	DSR COSTS AMORTIZED	102225	AIR CONDITIONING - UT 2003	OTHER	2,564	0	0	0	0	0	2,564



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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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
1823920	DSR COSTS AMORTIZED	102462	UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	-587,832	0	0	0	0	0	0	0	-587,832
1823920	DSR COSTS AMORTIZED	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	2	0	0	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	0	0	23
1823920	DSR COSTS AMORTIZED	102532	LOW INCOME - UTAH - 2005	OTHER	48	0	0	0	0	0	0	0	48
1823920	DSR COSTS AMORTIZED	102533	REFRIGERATOR RECYCLING PGM- UTAH - 2005	OTHER	3,306	0	0	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	0	0	3,060
1823920	DSR COSTS AMORTIZED	102535	AIR CONDITIONING - UTAH - 2005	OTHER	2,347	0	0	0	0	0	0	0	2,347
1823920	DSR COSTS AMORTIZED	102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	65	0	0	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED	102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	223	0	0	0	0	0	0	0	223



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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102539	ENERGY FINANSWER - UTAH - 2005	OTHER	1,476	0	0	0	0	0	0	0	1,476
1823920	DSR COSTS AMORTIZED	102540	INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	3,485	0	0	0	0	0	0	0	3,485
1823920	DSR COSTS AMORTIZED	102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	60	0	0	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED	102543	POWER FORWARD - UTAH - 2005	OTHER	50	0	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	67	0	0	0	0	0	0	0	67
1823920	DSR COSTS AMORTIZED	102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	103	0	0	0	0	0	0	0	103
1823920	DSR COSTS AMORTIZED	102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	944	0	0	0	0	0	0	0	944
1823920	DSR COSTS AMORTIZED	102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,967	0	0	0	0	0	0	0	1,967
1823920	DSR COSTS AMORTIZED	102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	421	0	0	0	0	0	0	0	421
1823920	DSR COSTS AMORTIZED	102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	105	0	0	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	0	0	36
1823920	DSR COSTS AMORTIZED	102556	1823920/102556	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102562	APPLIANCE INCENTIVE - WASHWISE - WASHING	OTHER	53	0	0	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED	102586	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	3	0	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	102706	LOW INCOME-UTAH-2006	OTHER	119	0	0	0	0	0	0	0	119
1823920	DSR COSTS AMORTIZED	102707	REFRIGERATOR RECYCLING PGM-UTAH-2006	OTHER	3,752	0	0	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	0	0	8,624
1823920	DSR COSTS AMORTIZED	102709	AIR CONDITIONING-UTAH-2006	OTHER	1,499	0	0	0	0	0	0	0	1,499
1823920	DSR COSTS AMORTIZED	102712	ENERGY FINANSWER-UTAH-2006	OTHER	2,187	0	0	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	0	0	2,748
1823920	DSR COSTS AMORTIZED	102717	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	65	0	0	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED	102718	INDUSTRIAL SELF-DIRECT-UTAH-2006	OTHER	122	0	0	0	0	0	0	0	122
1823920	DSR COSTS AMORTIZED	102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	1,848	0	0	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	0	0	2,469
1823920	DSR COSTS AMORTIZED	102721	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	536	0	0	0	0	0	0	0	536
1823920	DSR COSTS AMORTIZED	102722	RETROFIT COMMISSIONING PROGRAM -UTAH-200	OTHER	211	0	0	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	0	0	8
1823920	DSR COSTS AMORTIZED	102725	CALIFORNIA DSM EXPENSE-2006	OTHER	0	0	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	0	0	241
1823920	DSR COSTS AMORTIZED	102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	15,240	0	0	0	0	0	0	0	15,240
1823920	DSR COSTS AMORTIZED	102767	DSR COSTS BEING AMORTIZED	OTHER	-44,183	0	0	0	0	0	0	0	-44,183
1823920	DSR COSTS AMORTIZED	102796	DSR COSTS BEING AMORTIZED	OTHER	0	0	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	0	0	5,982
1823920	DSR COSTS AMORTIZED	102820	AIR CONDITIONING - UTAH - 2007	OTHER	883	0	0	0	0	0	0	0	883
1823920	DSR COSTS AMORTIZED	102821	ENERGY FINANSWER - UTAH - 2007	OTHER	1,952	0	0	0	0	0	0	0	1,952
1823920	DSR COSTS AMORTIZED	102822	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	3,369	0	0	0	0	0	0	0	3,369
1823920	DSR COSTS AMORTIZED	102823	LOW INCOME - UTAH - 2007	OTHER	117	0	0	0	0	0	0	0	117
1823920	DSR COSTS AMORTIZED	102824	POWER FORWARD - UTAH - 2007	OTHER	50	0	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	OTHER	3,399	0	0	0	0	0	0	0	3,399
1823920	DSR COSTS AMORTIZED	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	61	0	0	0	0	0	0	0	61



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1823920	DSR COSTS AMORTIZED	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	108	0	0	0	0	0	0	0	108
1823920	DSR COSTS AMORTIZED	102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,936	0	0	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	0	0	3,277
1823920	DSR COSTS AMORTIZED	102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	968	0	0	0	0	0	0	0	968
1823920	DSR COSTS AMORTIZED	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	187	0	0	0	0	0	0	0	187
1823920	DSR COSTS AMORTIZED	102833	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	277	0	0	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	0	0	3,034
1823920	DSR COSTS AMORTIZED	102883	CALIFORNIA DSM EXPENSE - 2008	CA	0	0	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	0	0	7,175
1823920	DSR COSTS AMORTIZED	102907	AIR CONDITIONING - UTAH 2008	OTHER	526	0	0	0	0	0	0	0	526
1823920	DSR COSTS AMORTIZED	102908	ENERGY FINANSWER - UTAH - 2008	OTHER	3,466	0	0	0	0	0	0	0	3,466
1823920	DSR COSTS AMORTIZED	102909	INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	4,289	0	0	0	0	0	0	0	4,289
1823920	DSR COSTS AMORTIZED	102910	LOW INCOME - UTAH 2008	OTHER	127	0	0	0	0	0	0	0	127
1823920	DSR COSTS AMORTIZED	102911	POWER FORWARD - UTAH - 2008	OTHER	50	0	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102912	REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	2,570	0	0	0	0	0	0	0	2,570
1823920	DSR COSTS AMORTIZED	102913	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	83	0	0	0	0	0	0	0	83
1823920	DSR COSTS AMORTIZED	102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	126	0	0	0	0	0	0	0	126
1823920	DSR COSTS AMORTIZED	102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	1,664	0	0	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	0	0	3,791
1823920	DSR COSTS AMORTIZED	102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	1,133	0	0	0	0	0	0	0	1,133
1823920	DSR COSTS AMORTIZED	102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1,053	0	0	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	0	0	4
1823920	DSR COSTS AMORTIZED	102920	IRRIGATION LOAD CONTROL - UTAH	OTHER	762	0	0	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	0	0	7,817
1823920	DSR COSTS AMORTIZED	102964	CALIFORNIA DSM EXPENSE - 2009	OTHER	0	0	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	0	0	9,817
1823920	DSR COSTS AMORTIZED	102977	AIR CONDITIONING - UTAH - 2009	OTHER	500	0	0	0	0	0	0	0	500
1823920	DSR COSTS AMORTIZED	102978	ENERGY FINANSWER - UTAH - 2009	OTHER	2,532	0	0	0	0	0	0	0	2,532
1823920	DSR COSTS AMORTIZED	102979	INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	5,215	0	0	0	0	0	0	0	5,215
1823920	DSR COSTS AMORTIZED	102980	LOW INCOME - UTAH - 2009	OTHER	162	0	0	0	0	0	0	0	162
1823920	DSR COSTS AMORTIZED	102981	POWER FORWARD - UTAH - 2009	OTHER	50	0	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102982	REFRIGERATOR RECYCLING PGM- UTAH - 2009	OTHER	2,339	0	0	0	0	0	0	0	2,339
1823920	DSR COSTS AMORTIZED	102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	53	0	0	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED	102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	OTHER	72	0	0	0	0	0	0	0	72
1823920	DSR COSTS AMORTIZED	102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,446	0	0	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	0	0	3,258
1823920	DSR COSTS AMORTIZED	102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	776	0	0	0	0	0	0	0	776
1823920	DSR COSTS AMORTIZED	102988	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	947	0	0	0	0	0	0	0	947
1823920	DSR COSTS AMORTIZED	102990	IRRIGATION LOAD CONTROL - UTAH - 2009	OTHER	2,732	0	0	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	0	0	25,439



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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	102992	ENERGY FINANSWER - WYOMING PPL - 2009	OTHER	21	0	0	0	0	0	0	0	21
1823920	DSR COSTS AMORTIZED	102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	OTHER	96	0	0	0	0	0	0	0	96
1823920	DSR COSTS AMORTIZED	102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	OTHER	140	0	0	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	0	0	439
1823920	DSR COSTS AMORTIZED	102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	OTHER	86	0	0	0	0	0	0	0	86
1823920	DSR COSTS AMORTIZED	102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	139	0	0	0	0	0	0	0	139
1823920	DSR COSTS AMORTIZED	102999	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	OTHER	59	0	0	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED	103000	SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	5	0	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103001	SELF DIRECT - INDUSTRIAL - WY - 2009	OTHER	12	0	0	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	0	0	2
1823920	DSR COSTS AMORTIZED	103004	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103005	COMMERCIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	236	0	0	0	0	0	0	0	236
1823920	DSR COSTS AMORTIZED	103006	INDUSTRIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	34	0	0	0	0	0	0	0	34
1823920	DSR COSTS AMORTIZED	103007	ENERGY FINANSWER Cat 2 - WY 2009	OTHER	40	0	0	0	0	0	0	0	40
1823920	DSR COSTS AMORTIZED	103008	INDUSTRIAL FINANSWER Cat 2 -WY 2009	OTHER	34	0	0	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	0	0	-10,759
1823920	DSR COSTS AMORTIZED	103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	OTHER	-10,609	0	0	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	0	0	-10,192
1823920	DSR COSTS AMORTIZED	103031	OUTREACH and COMMUNICATIONS - UT 2009	OTHER	571	0	0	0	0	0	0	0	571
1823920	DSR COSTS AMORTIZED	103059	CALIFORNIA DSM EXPENSE - 2010	OTHER	0	0	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	0	0	4,836
1823920	DSR COSTS AMORTIZED	103072	AIR CONDITIONING - UTAH - 2010	OTHER	1,490	0	0	0	0	0	0	0	1,490
1823920	DSR COSTS AMORTIZED	103073	ENERGY FINANSWER - UTAH - 2010	OTHER	3,246	0	0	0	0	0	0	0	3,246
1823920	DSR COSTS AMORTIZED	103074	INDUSTRIAL FINANSWER - UTAH - 2010	OTHER	4,524	0	0	0	0	0	0	0	4,524
1823920	DSR COSTS AMORTIZED	103075	LOW INCOME - UTAH - 2010	OTHER	258	0	0	0	0	0	0	0	258
1823920	DSR COSTS AMORTIZED	103076	POWER FORWARD - UTAH # 2010	OTHER	50	0	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	103077	REFRIGERATOR RECYCLING PGM- UTAH - 2010	OTHER	2,370	0	0	0	0	0	0	0	2,370
1823920	DSR COSTS AMORTIZED	103078	COMMERCIAL SELF-DIRECT - UTAH - 2010	OTHER	187	0	0	0	0	0	0	0	187
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



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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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
1823920	DSR COSTS AMORTIZED	103191	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,607	0	0	0	0	0	0	0	4,607
1823920	DSR COSTS AMORTIZED	103192	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,233	0	0	0	0	0	0	0	1,233
1823920	DSR COSTS AMORTIZED	103193	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	411	0	0	0	0	0	0	0	411
1823920	DSR COSTS AMORTIZED	103195	IRRIGATION LOAD CONTROL - UTAH - 2011	OTHER	2,513	0	0	0	0	0	0	0	2,513
1823920	DSR COSTS AMORTIZED	103196	HOME ENERGY EFF INCENTIVE PROG - UT 2011	OTHER	11,360	0	0	0	0	0	0	0	11,360
1823920	DSR COSTS AMORTIZED	103197	OUTREACH and COMMUNICATIONS - UT 2011	OTHER	1,437	0	0	0	0	0	0	0	1,437
1823920	DSR COSTS AMORTIZED	103199	ENERGY FINANSWER-WY-2011 CAT3	OTHER	30	0	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103200	INDUSTRIAL FINANSWER-WY-2011 CAT3	OTHER	433	0	0	0	0	0	0	0	433
1823920	DSR COSTS AMORTIZED	103202	REFRIGERATOR RECYCLING-WY -2011 CAT1	OTHER	183	0	0	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	0	0	1,070
1823920	DSR COSTS AMORTIZED	103204	Low-Income Weatherztn - Wy 2011 CAT1	OTHER	42	0	0	0	0	0	0	0	42
1823920	DSR COSTS AMORTIZED	103205	COMMERCIAL FINANSWER EXP WY-2011 CAT3	OTHER	102	0	0	0	0	0	0	0	102
1823920	DSR COSTS AMORTIZED	103206	INDUSTRIAL FINANSWER EXP WY-2011 CAT3	OTHER	168	0	0	0	0	0	0	0	168



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1823920	DSR COSTS AMORTIZED	103207	Self Direct - Commercial -Wy-2011 CAT3	OTHER	6	0	0	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED	103208	Self Direct -Industrial -Wy-2011 CAT3	OTHER	268	0	0	0	0	0	0	0	268
1823920	DSR COSTS AMORTIZED	103209	COMMERCIAL FINANSWER EXP- WY-2011 CAT2	OTHER	894	0	0	0	0	0	0	0	894
1823920	DSR COSTS AMORTIZED	103210	INDUSTRIAL FINAN EXPRESS WY-2011 CAT2	OTHER	55	0	0	0	0	0	0	0	55
1823920	DSR COSTS AMORTIZED	103211	ENERGY FINANSWER -WY 2011 CAT2	OTHER	51	0	0	0	0	0	0	0	51
1823920	DSR COSTS AMORTIZED	103212	INDUSTRIAL FINANSWER -WY 2011 CAT2	OTHER	98	0	0	0	0	0	0	0	98
1823920	DSR COSTS AMORTIZED	103213	Self Direct - Commercial Wy-2011 CAT2	OTHER	3	0	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103214	Self Direct- Industrial Wy-2011 CAT2	OTHER	11	0	0	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED	103277	OUTREACH & COMM- WATTSMART - EVALUATION	OTHER	1,308	0	0	0	0	0	0	0	1,308
1823920	DSR COSTS AMORTIZED	103280	COMPANY INITIATIVES -PRODUCTION EFFICIEN	OTHER	388	0	0	0	0	0	0	0	388
1823920	DSR COSTS AMORTIZED	103291	Portfolio -WY-2011 Cat4	OTHER	266	0	0	0	0	0	0	0	266
1823920	DSR COSTS AMORTIZED	103292	Portfolio - Washington	OTHER	3,296	0	0	0	0	0	0	0	3,296
1823920	DSR COSTS AMORTIZED	103293	Energy Storage Demonstration Project -UT	OTHER	7	0	0	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED	103295	Outreach And Communication-WY-2011	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103299	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103300	AGRICULTURAL FINANSWER EXPRESS - WASHING	OTHER	75	0	0	0	0	0	0	0	75
1823920	DSR COSTS AMORTIZED	103301	PORTFOLIO -WY-2011 CAT2	OTHER	74	0	0	0	0	0	0	0	74
1823920	DSR COSTS AMORTIZED	103302	PORTFOLIO -WY-2011 CAT3	OTHER	110	0	0	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	0	0	1,292
1823920	DSR COSTS AMORTIZED	103311	CALIFORNIA DSM EXPENSE - 2012	OTHER	0	0	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	0	0	5,794
1823920	DSR COSTS AMORTIZED	103325	AIR CONDITIONING - UTAH - 2012	OTHER	1,470	0	0	0	0	0	0	0	1,470
1823920	DSR COSTS AMORTIZED	103326	ENERGY FINANSWER - UTAH - 2012	OTHER	6,899	0	0	0	0	0	0	0	6,899
1823920	DSR COSTS AMORTIZED	103327	INDUSTRIAL FINANSWER - UTAH - 2012	OTHER	2,935	0	0	0	0	0	0	0	2,935
1823920	DSR COSTS AMORTIZED	103328	LOW INCOME - UTAH - 2012	OTHER	177	0	0	0	0	0	0	0	177
1823920	DSR COSTS AMORTIZED	103330	REFRIGERATOR RECYCLING PGM- UTAH - 2012	OTHER	1,474	0	0	0	0	0	0	0	1,474
1823920	DSR COSTS AMORTIZED	103331	COMMERCIAL SELF-DIRECT - UTAH - 2012	OTHER	172	0	0	0	0	0	0	0	172
1823920	DSR COSTS AMORTIZED	103332	INDUSTRIAL SELF-DIRECT - UTAH - 2012	OTHER	429	0	0	0	0	0	0	0	429
1823920	DSR COSTS AMORTIZED	103333	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,943	0	0	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	0	0	6,221
1823920	DSR COSTS AMORTIZED	103335	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,280	0	0	0	0	0	0	0	1,280
1823920	DSR COSTS AMORTIZED	103336	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	460	0	0	0	0	0	0	0	460
1823920	DSR COSTS AMORTIZED	103337	IRRIGATION LOAD CONTROL - UTAH - 2012	OTHER	2,097	0	0	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	0	0	11,113
1823920	DSR COSTS AMORTIZED	103339	OUTREACH and COMMUNICATIONS - UT 2012	OTHER	1,836	0	0	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	0	0
1823920	DSR COSTS AMORTIZED	103341	COMMERCIAL CURTAILMENT - UT 2012	OTHER	-30	0	0	0	0	0	0	0	-30
1823920	DSR COSTS AMORTIZED	103342	ENERGY STORAGE DEMO PROJECT - UT 2012	OTHER	6	0	0	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED	103343	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	21	0	0	0	0	0	0	0	21
1823920	DSR COSTS AMORTIZED	103346	HOME ENERGY REPORTING - UT 2012	OTHER	534	0	0	0	0	0	0	0	534



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1823920	DSR COSTS AMORTIZED	103347	ENERGY FINANSWER-WY-2012 CAT3	OTHER	20	0	0	0	0	0	0	0	20
1823920	DSR COSTS AMORTIZED	103348	INDUSTRIAL FINANSWER-WY-2012 CAT3	OTHER	606	0	0	0	0	0	0	0	606
1823920	DSR COSTS AMORTIZED	103349	REFRIGERATOR RECYCLING-WY -2012 CAT1	OTHER	169	0	0	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	0	0	904
1823920	DSR COSTS AMORTIZED	103351	LOW-INCOME WEATHERZTN - WY 2012 CAT1	OTHER	31	0	0	0	0	0	0	0	31
1823920	DSR COSTS AMORTIZED	103352	COMMERCIAL FINANSWER EXP WY-2012 CAT3	OTHER	143	0	0	0	0	0	0	0	143
1823920	DSR COSTS AMORTIZED	103353	INDUSTRIAL FINANSWER EXP WY-2012 CAT3	OTHER	170	0	0	0	0	0	0	0	170
1823920	DSR COSTS AMORTIZED	103354	SELF DIRECT - COMMERCIAL -WY-2012 CAT3	OTHER	4	0	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	103355	SELF DIRECT -INDUSTRIAL -WY-2012 CAT3	OTHER	60	0	0	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	0	0	1,203
1823920	DSR COSTS AMORTIZED	103357	INDUSTRIAL FINAN EXPRESS WY-2012 CAT2	OTHER	58	0	0	0	0	0	0	0	58
1823920	DSR COSTS AMORTIZED	103358	ENERGY FINANSWER -WY 2012 CAT2	OTHER	59	0	0	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED	103359	INDUSTRIAL FINANSWER -WY 2012 CAT2	OTHER	205	0	0	0	0	0	0	0	205
1823920	DSR COSTS AMORTIZED	103360	SELF DIRECT - COMMERCIAL WY-2012 CAT2	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103361	SELF DIRECT- INDUSTRIAL WY-2012 CAT2	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103363	PORTFOLIO WY-2012 CAT1	OTHER	33	0	0	0	0	0	0	0	33
1823920	DSR COSTS AMORTIZED	103364	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	155	0	0	0	0	0	0	0	155
1823920	DSR COSTS AMORTIZED	103365	AGRICULTURAL FINANSWER EXP WY-2012 CAT2	OTHER	1	0	0	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	0	0
1823920	DSR COSTS AMORTIZED	103367	PORTFOLIO WY-2012 CAT2	OTHER	35	0	0	0	0	0	0	0	35
1823920	DSR COSTS AMORTIZED	103368	PORTFOLIO WY-2012 CAT3	OTHER	30	0	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103369	COMMERCIAL CURTAILMENT - OR 2012	OTHER	-27	0	0	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	0	0	8
1823920	DSR COSTS AMORTIZED	103496	PORTFOLIO - IDAHO	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103497	PORTFOLIO - UTAH	OTHER	42	0	0	0	0	0	0	0	42
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



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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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
1823920	DSR COSTS AMORTIZED	103695	PORTFOLIO WY-2013 CAT3	OTHER	26	0	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103700	PORTFOLIO - UTAH 2013	OTHER	435	0	0	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	0	0	2
1823920	DSR COSTS AMORTIZED	103732	COMMERCIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0	0	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	0	0
1823920	DSR COSTS AMORTIZED	103735	WSB - WATTSMART BUSINESS - UT- 2013	OTHER	12	0	0	0	0	0	0	0	12
1823920	DSR COSTS AMORTIZED	103740	COMMERCIAL (WSB) WATTSMART BUSINESS - WA	OTHER	5,435	0	0	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	0	0	6,233
1823920	DSR COSTS AMORTIZED	103742	WSB - WATTSMART BUSINESS - WA- 2013	OTHER	4,049	0	0	0	0	0	0	0	4,049
1823920	DSR COSTS AMORTIZED	103743	AGRICULTURAL (WSB) WATTSMART BUSINESS -	OTHER	306	0	0	0	0	0	0	0	306
1823920	DSR COSTS AMORTIZED	103745	CALIFORNIA DSM EXPENSE - 2014	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103754	PORTFOLIO - IDAHO 2014	OTHER	30	0	0	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	0	0	24,564
1823920	DSR COSTS AMORTIZED	103757	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103758	AIR CONDITIONING - UTAH - 2014	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103759	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	401	0	0	0	0	0	0	0	401



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1823920	DSR COSTS AMORTIZED	103760	ENERGY FINANSWER - UTAH - 2014	OTHER	37	0	0	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	0	0	24,908
1823920	DSR COSTS AMORTIZED	103762	HOME ENERGY REPORTING - UT 2014	OTHER	1,630	0	0	0	0	0	0	0	1,630
1823920	DSR COSTS AMORTIZED	103763	INDUSTRIAL FINANSWER - UTAH - 2014	OTHER	60	0	0	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED	103764	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	144	0	0	0	0	0	0	0	144
1823920	DSR COSTS AMORTIZED	103765	IRRIGATION LOAD CONTROL - UTAH - 2014	OTHER	597	0	0	0	0	0	0	0	597
1823920	DSR COSTS AMORTIZED	103766	LOW INCOME - UTAH - 2014	OTHER	170	0	0	0	0	0	0	0	170
1823920	DSR COSTS AMORTIZED	103767	OUTREACH and COMMUNICATIONS - UT 2014	OTHER	1,585	0	0	0	0	0	0	0	1,585
1823920	DSR COSTS AMORTIZED	103768	PORTFOLIO - UTAH 2014	OTHER	242	0	0	0	0	0	0	0	242
1823920	DSR COSTS AMORTIZED	103769	REFRIGERATOR RECYCLING PGM- UTAH - 2014	OTHER	1,762	0	0	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	0	0	1,203
1823920	DSR COSTS AMORTIZED	103771	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103772	COMMERCIAL SELF-DIRECT - UTAH - 2014	OTHER	29	0	0	0	0	0	0	0	29
1823920	DSR COSTS AMORTIZED	103773	INDUSTRIAL SELF-DIRECT - UTAH - 2014	OTHER	53	0	0	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	0	0	12,239
1823920	DSR COSTS AMORTIZED	103775	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2014	OTHER	6,640	0	0	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	0	0	3,636
1823920	DSR COSTS AMORTIZED	103777	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	161	0	0	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	0	0	5
1823920	DSR COSTS AMORTIZED	103779	AGRICULTURAL FINANSWER EXP WY-2014 CAT2	OTHER	4	0	0	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	0	0
1823920	DSR COSTS AMORTIZED	103781	COMMERCIAL FINANSWER EXP- WY-2014 CAT2	OTHER	1,178	0	0	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	0	0	255
1823920	DSR COSTS AMORTIZED	103783	ENERGY FINANSWER -WY 2014 CAT2	OTHER	32	0	0	0	0	0	0	0	32
1823920	DSR COSTS AMORTIZED	103784	ENERGY FINANSWER-WY-2014 CAT3	OTHER	71	0	0	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	0	0	1,183
1823920	DSR COSTS AMORTIZED	103786	INDUSTRIAL FINANSWER -WY 2014 CAT2	OTHER	95	0	0	0	0	0	0	0	95
1823920	DSR COSTS AMORTIZED	103787	INDUSTRIAL FINANSWER-WY-2014 CAT3	OTHER	356	0	0	0	0	0	0	0	356
1823920	DSR COSTS AMORTIZED	103788	INDUSTRIAL FINAN EXPRESS WY-2014 CAT2	OTHER	136	0	0	0	0	0	0	0	136
1823920	DSR COSTS AMORTIZED	103789	INDUSTRIAL FINANSWER EXP WY-2014 CAT3	OTHER	203	0	0	0	0	0	0	0	203
1823920	DSR COSTS AMORTIZED	103790	LOW-INCOME WEATHERZTN - WY 2014 CAT1	OTHER	30	0	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103791	OUTREACH AND COMMUNICATION WATTSM T WY-2	OTHER	157	0	0	0	0	0	0	0	157
1823920	DSR COSTS AMORTIZED	103792	PORTFOLIO WY-2014 CAT1	OTHER	63	0	0	0	0	0	0	0	63
1823920	DSR COSTS AMORTIZED	103793	PORTFOLIO WY-2014 CAT2	OTHER	147	0	0	0	0	0	0	0	147
1823920	DSR COSTS AMORTIZED	103794	PORTFOLIO WY-2014 CAT3	OTHER	258	0	0	0	0	0	0	0	258
1823920	DSR COSTS AMORTIZED	103795	REFRIGERATOR RECYCLING-WY -2014 CAT1	OTHER	159	0	0	0	0	0	0	0	159
1823920	DSR COSTS AMORTIZED	103796	SELF DIRECT - COMMERCIAL WY-2014 CAT2	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103797	SELF DIRECT - COMMERCIAL -WY-2014 CAT3	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103798	SELF DIRECT- INDUSTRIAL WY-2014 CAT2	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103799	SELF DIRECT -INDUSTRIAL -WY-2014 CAT3	OTHER	198	0	0	0	0	0	0	0	198



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1823920	DSR COSTS AMORTIZED	103805	WSB - WATTSMART BUSINESS - CA- 2014	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103808	WSB - WATTSMART BUSINESS - ID- 2014	OTHER	32	0	0	0	0	0	0	0	32
1823920	DSR COSTS AMORTIZED	103809	WSB Small Business Comm - ID-2014	OTHER	11	0	0	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED	103810	WSB Small Business Ind - ID 2014	OTHER	8	0	0	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	0	0	26
1823920	DSR COSTS AMORTIZED	103812	WSB - Small Business Comm - WY Cat2 -201	OTHER	7	0	0	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	0	0	5
1823920	DSR COSTS AMORTIZED	103814	WSB Small Business Comm- UT-2014	OTHER	1,635	0	0	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	0	0	23
1823920	DSR COSTS AMORTIZED	103816	WSB Small Business Comm- WA-2014	OTHER	557	0	0	0	0	0	0	0	557
1823920	DSR COSTS AMORTIZED	103817	WBS Small Business Ind- WA-2014	OTHER	46	0	0	0	0	0	0	0	46
1823920	DSR COSTS AMORTIZED	103834	HOME ENERGY REPORTING - ID 2014	OTHER	20	0	0	0	0	0	0	0	20
1823920	DSR COSTS AMORTIZED	103835	HOME ENERGY REPORTING - WY 2014	OTHER	23	0	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	103845	REFRIGERATOR RECYCLING COMM - WASHINGTON	OTHER	1	0	0	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	0	0
1823920	DSR COSTS AMORTIZED	103858	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	8	0	0	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	0	0	26
1823920	DSR COSTS AMORTIZED	103860	WSB- Wattsmart Business- WY Cat 3- 2014	OTHER	5	0	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103862	OUTREACH AND COMMUNICATION ID-2014	OTHER	5	0	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103865	CALIFORNIA DSM EXPENSE - 2015	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103874	PORTFOLIO - IDAHO 2015	OTHER	23	0	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	103876	WSB - WATTSMART BUSINESS - ID- 2015	OTHER	410	0	0	0	0	0	0	0	410
1823920	DSR COSTS AMORTIZED	103877	WSB Small Business Comm - ID-2015	OTHER	1,345	0	0	0	0	0	0	0	1,345
1823920	DSR COSTS AMORTIZED	103878	WSB Small Business Ind - ID 2015	OTHER	264	0	0	0	0	0	0	0	264
1823920	DSR COSTS AMORTIZED	103879	HOME ENERGY REPORTING - ID 2015	OTHER	136	0	0	0	0	0	0	0	136
1823920	DSR COSTS AMORTIZED	103880	WSB Wattsmart Business Agric - ID-2015	OTHER	227	0	0	0	0	0	0	0	227
1823920	DSR COSTS AMORTIZED	103881	OUTREACH AND COMMUNICATION ID-2015	OTHER	153	0	0	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	0	0	4,174
1823920	DSR COSTS AMORTIZED	103887	HOME ENERGY EFF INCENTIVE PROG - UT 2015	OTHER	18,922	0	0	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	0	0	2,878
1823920	DSR COSTS AMORTIZED	103891	IRRIGATION LOAD CONTROL - UTAH - 2015	OTHER	476	0	0	0	0	0	0	0	476
1823920	DSR COSTS AMORTIZED	103892	LOW INCOME - UTAH - 2015	OTHER	64	0	0	0	0	0	0	0	64
1823920	DSR COSTS AMORTIZED	103893	OUTREACH and COMMUNICATIONS - UT 2015	OTHER	1,611	0	0	0	0	0	0	0	1,611
1823920	DSR COSTS AMORTIZED	103894	PORTFOLIO - UTAH 2015	OTHER	370	0	0	0	0	0	0	0	370
1823920	DSR COSTS AMORTIZED	103895	REFRIGERATOR RECYCLING PGM- UTAH - 2015	OTHER	1,125	0	0	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	0	0	1,890
1823920	DSR COSTS AMORTIZED	103900	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	15,213	0	0	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	0	0	6,316
1823920	DSR COSTS AMORTIZED	103902	WSB - WATTSMART BUS- UT- 2015	OTHER	4,777	0	0	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	0	0	257



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1823920	DSR COSTS AMORTIZED	103904	U.of Utah Student Energy Sponsorship- UT	OTHER	6	0	0	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	0	0	3,896
1823920	DSR COSTS AMORTIZED	103906	WBS Small Business Ind- UT-2015	OTHER	262	0	0	0	0	0	0	0	262
1823920	DSR COSTS AMORTIZED	103907	AGRICULURAL FINANSWER EXP WY-2015 CAT2	OTHER	0	0	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	0	0	97
1823920	DSR COSTS AMORTIZED	103910	COMMERCIAL FINANSWER EXP WY-2015 CAT3	OTHER	54	0	0	0	0	0	0	0	54
1823920	DSR COSTS AMORTIZED	103911	ENERGY FINANSWER -WY 2015 CAT2	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103912	ENERGY FINANSWER-WY-2015 CAT3	OTHER	43	0	0	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	0	0	1,207
1823920	DSR COSTS AMORTIZED	103914	INDUSTRIAL FINANSWER -WY 2015 CAT2	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103915	INDUSTRIAL FINANSWER-WY-2015 CAT3	OTHER	85	0	0	0	0	0	0	0	85
1823920	DSR COSTS AMORTIZED	103916	INDUSTRIAL FINAN EXPRESS WY-2015 CAT2	OTHER	9	0	0	0	0	0	0	0	9
1823920	DSR COSTS AMORTIZED	103917	INDUSTRIAL FINANSWER EXP WY-2015 CAT3	OTHER	3	0	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103918	LOW-INCOME WEATHERZTN - WY 2015 CAT1	OTHER	30	0	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103919	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	121	0	0	0	0	0	0	0	121
1823920	DSR COSTS AMORTIZED	103920	PORTFOLIO WY-2015 CAT1	OTHER	71	0	0	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED	103921	PORTFOLIO WY-2015 CAT2	OTHER	29	0	0	0	0	0	0	0	29
1823920	DSR COSTS AMORTIZED	103922	PORTFOLIO WY-2015 CAT3	OTHER	47	0	0	0	0	0	0	0	47
1823920	DSR COSTS AMORTIZED	103923	REFRIGERATOR RECYCLING-WY -2015 CAT1	OTHER	99	0	0	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	0	0
1823920	DSR COSTS AMORTIZED	103927	SELF DIRECT -INDUSTRIAL -WY-2015 CAT3	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103928	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	639	0	0	0	0	0	0	0	639
1823920	DSR COSTS AMORTIZED	103929	WSB - Small Business Comm - WY Cat2 -201	OTHER	1,071	0	0	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	0	0	286
1823920	DSR COSTS AMORTIZED	103931	HOME ENERGY REPORTING - WY 2015	OTHER	139	0	0	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	0	0	178
1823920	DSR COSTS AMORTIZED	103933	REFRIG RECYCLE COMM -WY 2015 CAT2	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103934	REFRIG RECYCLE COMM -WY 2015 CAT3	OTHER	1	0	0	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	0	0	381
1823920	DSR COSTS AMORTIZED	103936	WBS- Wattsmart Bus Ind- WY Cat3-2015	OTHER	1,487	0	0	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	0	0	18
1823920	DSR COSTS AMORTIZED	103938	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	0	0	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	0	0	3
1823920	DSR COSTS AMORTIZED	103962	Portfolio - EM&V C&I - ID- 2015	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103963	Portfolio - EM&V RES - ID- 2015	OTHER	41	0	0	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED	104013	CALIFORNIA DSM EXPENSE - 2016	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	104015	HOME ENERGY REPORTING - ID 2016	OTHER	94	0	0	0	0	0	0	0	94
1823920	DSR COSTS AMORTIZED	104018	OUTREACH AND COMMUNICATION ID-2016	OTHER	98	0	0	0	0	0	0	0	98
1823920	DSR COSTS AMORTIZED	104019	PORTFOLIO - IDAHO 2016	OTHER	6	0	0	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	0	0	166



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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	104021	Portfolio - EM&V RES - ID- 2016	OTHER	165	0	0	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	0	0	1,392
1823920	DSR COSTS AMORTIZED	104024	WSB Small Business Ind - ID 2016	OTHER	220	0	0	0	0	0	0	0	220
1823920	DSR COSTS AMORTIZED	104025	WSB - WATTSMART BUSINESS - ID- 2016	OTHER	607	0	0	0	0	0	0	0	607
1823920	DSR COSTS AMORTIZED	104026	WSB Wattsmart Business Agric - ID-2016	OTHER	311	0	0	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	0	0	4,957
1823920	DSR COSTS AMORTIZED	104029	HOME ENERGY EFF INCENTIVE PROG - UT 2016	OTHER	12,572	0	0	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	0	0	2,335
1823920	DSR COSTS AMORTIZED	104031	IRRIGATION LOAD CONTROL - UTAH - 2016	OTHER	430	0	0	0	0	0	0	0	430
1823920	DSR COSTS AMORTIZED	104032	LOW INCOME - UTAH - 2016	OTHER	59	0	0	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED	104033	OUTREACH and COMMUNICATIONS - UT 2016	OTHER	1,313	0	0	0	0	0	0	0	1,313
1823920	DSR COSTS AMORTIZED	104034	PORTFOLIO - UTAH 2016	OTHER	164	0	0	0	0	0	0	0	164
1823920	DSR COSTS AMORTIZED	104035	REFRIGERATOR RECYCLING PGM- UTAH - 2016	OTHER	182	0	0	0	0	0	0	0	182
1823920	DSR COSTS AMORTIZED	104036	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,565	0	0	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	0	0	20,226
1823920	DSR COSTS AMORTIZED	104038	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2016	OTHER	10,333	0	0	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	0	0	114
1823920	DSR COSTS AMORTIZED	104041	WSB - WATTSMART BUS- UT- 2016	OTHER	5,308	0	0	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	0	0	1,099
1823920	DSR COSTS AMORTIZED	104043	U.of Utah Student Energy Sponsorship- UT	OTHER	5	0	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	104044	HOME ENERGY REPORTING - WY 2016	OTHER	94	0	0	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	0	0	659
1823920	DSR COSTS AMORTIZED	104046	LOW-INCOME WEATHERZTN - WY 2016 CAT1	OTHER	14	0	0	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED	104047	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	79	0	0	0	0	0	0	0	79
1823920	DSR COSTS AMORTIZED	104048	PORTFOLIO WY-2016 CAT1	OTHER	131	0	0	0	0	0	0	0	131
1823920	DSR COSTS AMORTIZED	104049	PORTFOLIO WY-2016 CAT2	OTHER	37	0	0	0	0	0	0	0	37
1823920	DSR COSTS AMORTIZED	104050	PORTFOLIO WY-2016 CAT3	OTHER	45	0	0	0	0	0	0	0	45
1823920	DSR COSTS AMORTIZED	104051	REFRIGERATOR RECYCLING-WY -2016 CAT1	OTHER	16	0	0	0	0	0	0	0	16
1823920	DSR COSTS AMORTIZED	104052	REFRIG RECYCLE COMM -WY 2016 CAT2	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	104053	REFRIG RECYCLE COMM -WY 2016 CAT3	OTHER	-1	0	0	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	0	0	1,449
1823920	DSR COSTS AMORTIZED	104055	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	193	0	0	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	0	0	912
1823920	DSR COSTS AMORTIZED	104057	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	467	0	0	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	0	0	1,239
1823920	DSR COSTS AMORTIZED	104059	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	4	0	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	104060	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	2	0	0	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	0	0	602
1823920	DSR COSTS AMORTIZED	104080	OUTREACH & COMM WATTSMT WY-2016 CAT2	OTHER	44	0	0	0	0	0	0	0	44
1823920	DSR COSTS AMORTIZED	104081	OUTREACH & COMM WATTSMT WY-2016 CAT3	OTHER	42	0	0	0	0	0	0	0	42



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1823920	DSR COSTS AMORTIZED	104109	WA DSM - 186055 Clear Acct Balance	OTHER	-841	0	0	0	0	0	0	0	-841
1823920	DSR COSTS AMORTIZED	104110	ID DSM - 186025 Clear Acct Balance	OTHER	398	0	0	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	0	0	-1,405
1823920 Total					70,100	0	0	0	0	0	68	0	70,031
1823930	DSR COSTS NOT AMORT	102573	ENERGY FINANSWER ID/UT 2006	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102574	INDUSTRIAL FINANSWER-ID-UT 2006	IDU	3	0	0	0	0	0	3	0	0
1823930	DSR COSTS NOT AMORT	102575	LOW INCOME WZ -ID-UT 2006	IDU	144	0	0	0	0	0	144	0	0
1823930	DSR COSTS NOT AMORT	102576	NEEA-IDAHO-UTAH 2006	IDU	359	0	0	0	0	0	359	0	0
1823930	DSR COSTS NOT AMORT	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	IDU	361	0	0	0	0	0	361	0	0
1823930	DSR COSTS NOT AMORT	102578	WEATHERIZATION LOANS-RESDL/ID-UT 2006	IDU	2	0	0	0	0	0	2	0	0
1823930	DSR COSTS NOT AMORT	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	IDU	143	0	0	0	0	0	143	0	0
1823930	DSR COSTS NOT AMORT	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	IDU	117	0	0	0	0	0	117	0	0
1823930	DSR COSTS NOT AMORT	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	IDU	47	0	0	0	0	0	47	0	0
1823930	DSR COSTS NOT AMORT	102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	IDU	246	0	0	0	0	0	246	0	0
1823930	DSR COSTS NOT AMORT	102758	HOME ENERGY EFFICIENCY INCENTIVE PROG-M-I	IDU	103	0	0	0	0	0	103	0	0
1823930	DSR COSTS NOT AMORT	102808	WEATHERIZATION LOANS RESIDTL/ ID-UT 2007	OTHER	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102809	ENERGY FINANSWER IDU 2007	OTHER	4	0	0	0	0	0	0	0	4
1823930	DSR COSTS NOT AMORT	102810	Industrial Finanswer ID - 2007	OTHER	0	0	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	0	0	846
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



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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
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



Regulatory Assests

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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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
1823930	DSR COSTS NOT AMORT	103753	LOW INCOME WZ - ID- 2014	OTHER	298	0	0	0	0	0	0	0	298
1823930	DSR COSTS NOT AMORT	103755	REFRIGERATOR RECYCLING PGM - ID 2014	OTHER	122	0	0	0	0	0	0	0	122
1823930	DSR COSTS NOT AMORT	103866	AGRICULTURAL FINANSWER EXPR - ID 2015	OTHER	2	0	0	0	0	0	0	0	2
1823930	DSR COSTS NOT AMORT	103867	COMMERCIAL FINANSWER EXPR - ID 2015	OTHER	157	0	0	0	0	0	0	0	157
1823930	DSR COSTS NOT AMORT	103868	ENERGY FINANSWER - ID 2015	OTHER	6	0	0	0	0	0	0	0	6
1823930	DSR COSTS NOT AMORT	103869	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	848	0	0	0	0	0	0	0	848
1823930	DSR COSTS NOT AMORT	103870	INDUSTRIAL FINANSWER - ID 2015	OTHER	63	0	0	0	0	0	0	0	63
1823930	DSR COSTS NOT AMORT	103871	INDUSTRIAL FINANSWER EXPR - ID 2015	OTHER	80	0	0	0	0	0	0	0	80
1823930	DSR COSTS NOT AMORT	103872	IRRIGATION EFFICIENCY PRGRM - ID 2015	OTHER	236	0	0	0	0	0	0	0	236
1823930	DSR COSTS NOT AMORT	103873	LOW INCOME WZ - ID- 2015	OTHER	296	0	0	0	0	0	0	0	296
1823930	DSR COSTS NOT AMORT	103875	REFRIGERATOR RECYCLING PGM - ID 2015	OTHER	106	0	0	0	0	0	0	0	106
1823930	DSR COSTS NOT AMORT	104014	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	450	0	0	0	0	0	0	0	450
1823930	DSR COSTS NOT AMORT	104016	IRRIGATION EFFICIENCY PRGRM - ID 2016	OTHER	80	0	0	0	0	0	0	0	80
1823930	DSR COSTS NOT AMORT	104017	LOW INCOME WZ - ID- 2016	OTHER	245	0	0	0	0	0	0	0	245
1823930	DSR COSTS NOT AMORT	104022	REFRIGERATOR RECYCLING PGM - ID 2016	OTHER	14	0	0	0	0	0	0	0	14
1823930 Total					37,937	0	0	0	0	0	1,524	0	36,413
1823940	DSR CARRYING CHARGES	102146	UT CARRYING CHARGE - 2001/2002	OTHER	3,457	0	0	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	0	0	-680
1823940	DSR CARRYING CHARGES	102766	DSR CARRYING CHARGES	IDU	163	0	0	0	0	0	163	0	0
1823940	DSR CARRYING CHARGES	103140	Wy DSM - Cat1 - Carrying Charges	OTHER	-102	0	0	0	0	0	0	0	-102
1823940	DSR CARRYING CHARGES	103141	Wy DSM - Cat2 - Carrying Charges	OTHER	-34	0	0	0	0	0	0	0	-34
1823940	DSR CARRYING CHARGES	103142	Wy DSM - Cat3 - Carrying Charges	OTHER	-86	0	0	0	0	0	0	0	-86
1823940 Total					2,719	0	0	0	0	0	163	0	2,556



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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	138015	Reg Asset Current - Energy West Mining	CAEE	2,278	0	0	0	568	1,489	219	1	0
1823990	OTHR REG ASSET-N CST	138020	Reg Asset Current - DSM	OTHER	5,755	0	0	0	0	0	0	0	5,755
1823990	OTHR REG ASSET-N CST	138045	Reg Asset Current - GHG Allowances	OTHER	276	0	0	0	0	0	0	0	276
1823990	OTHR REG ASSET-N CST	138050	Reg Asset Current - Def Net Power Costs	OTHER	18,218	0	0	0	0	0	0	0	18,218
1823990	OTHR REG ASSET-N CST	138055	Reg Asset Current - Def RECs in Rates	OTHER	1,269	0	0	0	0	0	0	0	1,269
1823990	OTHR REG ASSET-N CST	138060	Reg Asset Current - BPA Balancing Accts	OTHER	6,981	0	0	0	0	0	0	0	6,981
1823990	OTHR REG ASSET-N CST	138090	Reg Asset Current - Solar Feed-In	OTHER	3,877	0	0	0	0	0	0	0	3,877
1823990	OTHR REG ASSET-N CST	138190	Reg Asset Current - Other	OTHER	2,322	0	0	0	0	0	0	0	2,322
1823990	OTHR REG ASSET-N CST	186100	Calif Alternative Rate for Energy (CARE)	OTHER	385	0	0	0	0	0	0	0	385
1823990	OTHR REG ASSET-N CST	186119	Reg Asset - DSM - CA - Balance Reclass	OTHER	2,706	0	0	0	0	0	0	0	2,706
1823990	OTHR REG ASSET-N CST	186129	Reg Asset - DSM - ID - Balance Reclass	OTHER	1,536	0	0	0	0	0	0	0	1,536
1823990	OTHR REG ASSET-N CST	186137	RegA - DSM - OR - Reclass to Current	OTHER	-121	0	0	0	0	0	0	0	-121
1823990	OTHR REG ASSET-N CST	186147	RegA - DSM - UT - Reclass to Current	OTHER	-4,273	0	0	0	0	0	0	0	-4,273
1823990	OTHR REG ASSET-N CST	186149	Reg Asset - DSM - UT - Balance Reclass	OTHER	12,552	0	0	0	0	0	0	0	12,552
1823990	OTHR REG ASSET-N CST	186159	Reg Asset - DSM - WA - Balance Reclass	OTHER	2,915	0	0	0	0	0	0	0	2,915
1823990	OTHR REG ASSET-N CST	186167	RegA - DSM - WY - Reclass to Current	OTHER	-1,361	0	0	0	0	0	0	0	-1,361
1823990	OTHR REG ASSET-N CST	186169	Reg Asset - DSM - WY - Balance Reclass	OTHER	656	0	0	0	0	0	0	0	656
1823990	OTHR REG ASSET-N CST	186502	POWERDALE HYDRO DECOM REG ASSET - ID	IDU	52	0	0	0	0	0	52	0	0
1823990	OTHR REG ASSET-N CST	186793	RegA - Deer Creek - OR - Recl to Curr	CAEE	-2,278	0	0	0	-568	-1,489	-219	-1	0
1823990	OTHR REG ASSET-N CST	187042	Reg Asset - CA GHG Allowances	OTHER	-916	0	0	0	0	0	0	0	-916
1823990	OTHR REG ASSET-N CST	187048	RegA - CA GHG Allowances - Recl to Curr	OTHER	-276	0	0	0	0	0	0	0	-276
1823990	OTHR REG ASSET-N CST	187049	RegA - CA GHG Allowances - Balance Recl	OTHER	1,192	0	0	0	0	0	0	0	1,192
1823990	OTHR REG ASSET-N CST	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	109	0	0	109	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187191	Reg Asset - WA RPS Purchase	OTHER	56	0	0	0	0	0	0	0	56
1823990	OTHR REG ASSET-N CST	187255	RegA - BPA Balancing Accts - Recl to Cur	OTHER	-6,981	0	0	0	0	0	0	0	-6,981
1823990	OTHR REG ASSET-N CST	187300	CA - Jan 2010 Storm Costs	OTHER	2,167	0	0	0	0	0	0	0	2,167
1823990	OTHR REG ASSET-N CST	187305	RegA - ID 2017 Protocol - MSP Deferral	IDU	150	0	0	0	0	0	150	0	0
1823990	OTHR REG ASSET-N CST	187306	RegA - UT 2017 Protocol - MSP Deferral	UT	8,800	0	0	0	0	8,800	0	0	0
1823990	OTHR REG ASSET-N CST	187307	RegA - WY 2017 Protocol - MSP Deferral	WYU	2,400	0	0	0	2,400	0	0	0	0
1823990	OTHR REG ASSET-N CST	187311	Contra Reg Asset-Carbon Pit Dec/Inv-CA	CA	-52	-52	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187320	Reg Asset - Deprec Increase - ID	IDU	-63	0	0	0	0	0	-63	0	0
1823990	OTHR REG ASSET-N CST	187321	Reg Asset - Deprec Increase - UT	UT	1,601	0	0	0	0	1,601	0	0	0
1823990	OTHR REG ASSET-N CST	187322	Reg Asset - Deprec Increase - WY	WYP	5,527	0	0	0	5,527	0	0	0	0
1823990	OTHR REG ASSET-N CST	187330	Reg Asset - Carbon Unrec Plant - ID	IDU	957	0	0	0	0	0	957	0	0
1823990	OTHR REG ASSET-N CST	187332	Reg Asset - Carbon Unrec Plant - UT	UT	6,889	0	0	0	0	6,889	0	0	0
1823990	OTHR REG ASSET-N CST	187334	Reg Asset - Carbon Unrec Plant - WY	WYP	2,316	0	0	0	2,316	0	0	0	0
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	CAGE	3,449	0	0	0	786	2,344	317	2	0
1823990	OTHR REG ASSET-N CST	187345	Reg Asset - UT - Pref Stock Redemp Loss	OTHER	430	0	0	0	0	0	0	0	430
1823990	OTHR REG ASSET-N CST	187346	Reg Asset - WY - Pref Stock Redemp Loss	OTHER	148	0	0	0	0	0	0	0	148
1823990	OTHR REG ASSET-N CST	187347	Reg Asset - WA - Pref Stock Redemp Loss	OTHER	69	0	0	0	0	0	0	0	69



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(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187350	ID - Deferred Overburden Costs	OTHER	467	0	0	0	0	0	0	0	467
1823990	OTHR REG ASSET-N CST	187351	WY - Deferred Overburden Costs	WYP	1,313	0	0	0	1,313	0	0	0	0
1823990	OTHR REG ASSET-N CST	187356	Reg Asset-WA-Merwin Project	OTHER	-3	0	0	0	0	0	0	0	-3
1823990	OTHR REG ASSET-N CST	187357	CA Mobile Home Park Conversion (MHPCBA)	OTHER	198	0	0	0	0	0	0	0	198
1823990	OTHR REG ASSET-N CST	187371	REG ASSET - CA SOLAR FEED-IN TARIFF	OTHER	-829	0	0	0	0	0	0	0	-829
1823990	OTHR REG ASSET-N CST	187377	Reg Asset-OR Solar Feed-In Tariff 2017	OTHER	260	0	0	0	0	0	0	0	260
1823990	OTHR REG ASSET-N CST	187378	Reg Asset-OR Solar Feed-In Tariff 2018	OTHER	3,636	0	0	0	0	0	0	0	3,636
1823990	OTHR REG ASSET-N CST	187379	Reg Asset-OR Solar Feed-In Tariff 2019	OTHER	1,056	0	0	0	0	0	0	0	1,056
1823990	OTHR REG ASSET-N CST	187380	Reg Asset - UT Solar Incentive Program	OTHER	-13,952	0	0	0	0	0	0	0	-13,952
1823990	OTHR REG ASSET-N CST	187383	RegA - OR Solar Feed-In - Recl to Curr	OTHER	-3,810	0	0	0	0	0	0	0	-3,810
1823990	OTHR REG ASSET-N CST	187384	RegA - UT Solar Feed-In - Recl to Curr	OTHER	-68	0	0	0	0	0	0	0	-68
1823990	OTHR REG ASSET-N CST	187387	Reg Asset-Utah STEP Pilot Prog Bal Acct	OTHER	-9,510	0	0	0	0	0	0	0	-9,510
1823990	OTHR REG ASSET-N CST	187390	UT-Klamath Hydro Relicensing Costs	OTHER	15,667	0	0	0	0	0	0	0	15,667
1823990	OTHR REG ASSET-N CST	187391	RegA - CA Solar Feed-In - Recl to Liab	OTHER	829	0	0	0	0	0	0	0	829
1823990	OTHR REG ASSET-N CST	187394	RegA - UT Solar Feed-In - Recl to Liab	OTHER	23,463	0	0	0	0	0	0	0	23,463
1823990	OTHR REG ASSET-N CST	187415	Reg Asset-UT Subscriber Solar Program	OTHER	1,654	0	0	0	0	0	0	0	1,654
1823990	OTHR REG ASSET-N CST	187420	RegA - OR Community Solar	OTHER	14	0	0	0	0	0	0	0	14
1823990	OTHR REG ASSET-N CST	187470	Reg A-WA Decoupling Mech Sep16-Jun17	OTHER	-1,334	0	0	0	0	0	0	0	-1,334
1823990	OTHR REG ASSET-N CST	187471	Reg A-WA Decoupling Mech Jul17-Jun18	OTHER	-334	0	0	0	0	0	0	0	-334
1823990	OTHR REG ASSET-N CST	187472	Reg A-WA Decoupling Mech Jul18-Jun19	OTHER	-81	0	0	0	0	0	0	0	-81
1823990	OTHR REG ASSET-N CST	187481	Contra Reg A-WA Decoupling Jul17-Jun18	OTHER	-912	0	0	0	0	0	0	0	-912
1823990	OTHR REG ASSET-N CST	187482	Contra Reg A-WA Decoupling Jul18-Jun19	OTHER	-670	0	0	0	0	0	0	0	-670
1823990	OTHR REG ASSET-N CST	187489	Reg A-WA Decoupling Mechanism-Reclass	OTHER	3,331	0	0	0	0	0	0	0	3,331
1823990	OTHR REG ASSET-N CST	187495	RegA - Other - Recl to Curr	OTHER	-2,322	0	0	0	0	0	0	0	-2,322
1823990	OTHR REG ASSET-N CST	187630	Reg Asset - UT EIM Expense Deferral	OTHER	8,014	0	0	0	0	0	0	0	8,014
1823990	OTHR REG ASSET-N CST	187631	Contra Reg Asset - UT EIM Deferral	OTHER	-8,014	0	0	0	0	0	0	0	-8,014
1823990	OTHR REG ASSET-N CST	187660	RegA-OR Transp Electrification Pilot	OTHER	126	0	0	0	0	0	0	0	126
1823990	OTHR REG ASSET-N CST	187662	RegA-CA Transp Electrification Pilot	OTHER	-246	0	0	0	0	0	0	0	-246
1823990	OTHR REG ASSET-N CST	187664	RegA-WA Transp Electrification Pilot	OTHER	8	0	0	0	0	0	0	0	8
1823990	OTHR REG ASSET-N CST	187828	Reg Asset - UT EBA CY2017	OTHER	401	0	0	0	0	0	0	0	401
1823990	OTHR REG ASSET-N CST	187838	Reg Asset - UT RBA CY2017	OTHER	185	0	0	0	0	0	0	0	185
1823990	OTHR REG ASSET-N CST	187839	Reg Asset - UT RBA CY2018	OTHER	806	0	0	0	0	0	0	0	806
1823990	OTHR REG ASSET-N CST	187848	Contra Reg Asset - UT EBA CY2017	OTHER	-546	0	0	0	0	0	0	0	-546
1823990	OTHR REG ASSET-N CST	187856	Reg Asset - WY ECAM CY2016	OTHER	-51	0	0	0	0	0	0	0	-51
1823990	OTHR REG ASSET-N CST	187857	Reg Asset - WY ECAM CY2017	OTHER	-1,581	0	0	0	0	0	0	0	-1,581
1823990	OTHR REG ASSET-N CST	187858	Reg Asset - WY ECAM CY2018	OTHER	6,216	0	0	0	0	0	0	0	6,216
1823990	OTHR REG ASSET-N CST	187859	Reg Asset - WY ECAM CY2019	OTHER	1,371	0	0	0	0	0	0	0	1,371
1823990	OTHR REG ASSET-N CST	187866	Reg Asset - WY RRA CY2016	OTHER	-7	0	0	0	0	0	0	0	-7
1823990	OTHR REG ASSET-N CST	187867	Reg Asset - WY RRA CY2017	OTHER	252	0	0	0	0	0	0	0	252
1823990	OTHR REG ASSET-N CST	187868	Reg Asset - WY RRA CY2018	OTHER	489	0	0	0	0	0	0	0	489



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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187869	Reg Asset - WY RRA CY2019	OTHER	-31	0	0	0	0	0	0	0	-31
1823990	OTHR REG ASSET-N CST	187877	Contra Reg Asset - WY ECAM CY2018	OTHER	-560	0	0	0	0	0	0	0	-560
1823990	OTHR REG ASSET-N CST	187878	Contra Reg Asset - WY ECAM CY2017	OTHER	-142	0	0	0	0	0	0	0	-142
1823990	OTHR REG ASSET-N CST	187879	Contra Reg Asset - WY ECAM CY2019	OTHER	-61	0	0	0	0	0	0	0	-61
1823990	OTHR REG ASSET-N CST	187880	Reg Asset - UT RBA CY2019	OTHER	-85	0	0	0	0	0	0	0	-85
1823990	OTHR REG ASSET-N CST	187886	Reg Asset-OR RPS Compliance Purchases	OTHER	135	0	0	0	0	0	0	0	135
1823990	OTHR REG ASSET-N CST	187888	RegA - WA RECs in Rates - Recl to Curr	OTHER	-37	0	0	0	0	0	0	0	-37
1823990	OTHR REG ASSET-N CST	187894	RegA - OR RECs in Rates - Recl to Curr	OTHER	-81	0	0	0	0	0	0	0	-81
1823990	OTHR REG ASSET-N CST	187896	RegA - UT RECs in Rates - Recl to Curr	OTHER	-656	0	0	0	0	0	0	0	-656
1823990	OTHR REG ASSET-N CST	187897	RegA - UT RECs in Rates - Recl to Liab	OTHER	36	0	0	0	0	0	0	0	36
1823990	OTHR REG ASSET-N CST	187898	RegA - Def RECs in Rates - Recl to Curr	OTHER	-495	0	0	0	0	0	0	0	-495
1823990	OTHR REG ASSET-N CST	187899	RegA - WY RECs in Rates - Recl to Liab	OTHER	4	0	0	0	0	0	0	0	4
1823990	OTHR REG ASSET-N CST	187911	REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	WYP	786	0	0	0	786	0	0	0	0
1823990	OTHR REG ASSET-N CST	187913	Reg Asset - Goodnoe Hills Liq. Damages -	WYP	319	0	0	0	319	0	0	0	0
1823990	OTHR REG ASSET-N CST	187914	"Reg Asset-UT-Liq. Damages JB4, N1&2"	UT	525	0	0	0	0	525	0	0	0
1823990	OTHR REG ASSET-N CST	187915	Reg Asset-WY-Liq. Damages N2	WYP	86	0	0	0	86	0	0	0	0
1823990	OTHR REG ASSET-N CST	187952	DEFERRED INTERVENOR	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187956	CA DEFERRED INTERVENOR FUNDING	OTHER	42	0	0	0	0	0	0	0	42
1823990	OTHR REG ASSET-N CST	187958	ID Deferred Intervenor Funding	IDU	62	0	0	0	0	0	62	0	0
1823990	OTHR REG ASSET-N CST	187964	RegA - Intervenor Fees - Recl to Liab	OTHER	109	0	0	0	0	0	0	0	109
1823990	OTHR REG ASSET-N CST	187967	RegA - OR Asset Sale Gain-Balance Recl	OTHER	1,062	0	0	0	0	0	0	0	1,062
1823990	OTHR REG ASSET-N CST	187968	Reg A - Insurance Reserves - Recl	OTHER	6,275	0	0	0	0	0	0	0	6,275
1823990	OTHR REG ASSET-N CST	187973	Contra Reg Asset - CA ECAC CY2015	OTHER	-335	0	0	0	0	0	0	0	-335
1823990	OTHR REG ASSET-N CST	187974	Contra Reg Asset - CA ECAC CY2016	OTHER	-170	0	0	0	0	0	0	0	-170
1823990	OTHR REG ASSET-N CST	187975	Reg Asset - CA ECAC	OTHER	2,254	0	0	0	0	0	0	0	2,254
1823990	OTHR REG ASSET-N CST	187976	Reg Asset - CA ECAC CY2017	OTHER	121	0	0	0	0	0	0	0	121
1823990	OTHR REG ASSET-N CST	187977	Contra Reg Asset - CA ECAC CY2017	OTHER	-107	0	0	0	0	0	0	0	-107
1823990	OTHR REG ASSET-N CST	187978	Reg Asset - CA ECAC CY2018	OTHER	3,576	0	0	0	0	0	0	0	3,576
1823990	OTHR REG ASSET-N CST	187979	Contra Reg Asset - CA ECAC CY2018	OTHER	-193	0	0	0	0	0	0	0	-193
1823990	OTHR REG ASSET-N CST	189500	Reg Asset - CA ECAC CY2019	OTHER	363	0	0	0	0	0	0	0	363
1823990	OTHR REG ASSET-N CST	189501	Contra Reg Asset - CA ECAC CY2019	OTHER	-18	0	0	0	0	0	0	0	-18
1823990	OTHR REG ASSET-N CST	189502	Reg Asset - CA ECAC CY2020	OTHER	13	0	0	0	0	0	0	0	13
1823990	OTHR REG ASSET-N CST	189503	Contra Reg Asset - CA ECAC CY2020	OTHER	-1	0	0	0	0	0	0	0	-1
1823990	OTHR REG ASSET-N CST	189504	Reg Asset - CA ECAC CY2021	OTHER	13	0	0	0	0	0	0	0	13
1823990	OTHR REG ASSET-N CST	189505	Contra Reg Asset - CA ECAC CY2021	OTHER	-1	0	0	0	0	0	0	0	-1
1823990	OTHR REG ASSET-N CST	189528	RegA - CA Def Exc NPC - Recl to Curr	OTHER	-2,093	0	0	0	0	0	0	0	-2,093
1823990	OTHR REG ASSET-N CST	189532	Reg Asset - ID ECAM CY 2017	OTHER	2,496	0	0	0	0	0	0	0	2,496
1823990	OTHR REG ASSET-N CST	189533	Reg Asset - ID ECAM CY 2018	OTHER	13,451	0	0	0	0	0	0	0	13,451
1823990	OTHR REG ASSET-N CST	189534	Reg Asset-ID ECAM CY 2019	OTHER	2,878	0	0	0	0	0	0	0	2,878
1823990	OTHR REG ASSET-N CST	189535	Reg Asset-ID ECAM CY 2020	OTHER	85	0	0	0	0	0	0	0	85



Regulatory Assests

Average of Monthly Averages Ending - June 2019
 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	189536	Reg Asset-ID ECAM CY 2021	OTHER	82	0	0	0	0	0	0	0	82
1823990	OTHR REG ASSET-N CST	189543	Contra Reg Asset - ID ECAM CY 2018	OTHER	-400	0	0	0	0	0	0	0	-400
1823990	OTHR REG ASSET-N CST	189544	Contra Reg Asset - ID ECAM CY 2019	OTHER	-119	0	0	0	0	0	0	0	-119
1823990	OTHR REG ASSET-N CST	189545	Contra Reg Asset - ID ECAM CY 2020	OTHER	-4	0	0	0	0	0	0	0	-4
1823990	OTHR REG ASSET-N CST	189546	Contra Reg Asset - ID ECAM CY 2021	OTHER	-4	0	0	0	0	0	0	0	-4
1823990	OTHR REG ASSET-N CST	189568	RegA - ID Def Exc NPC - Recl to Curr	OTHER	-10,101	0	0	0	0	0	0	0	-10,101
1823990	OTHR REG ASSET-N CST	189570	Reg Asset - OR TAM CY2020	OTHER	325	0	0	0	0	0	0	0	325
1823990	OTHR REG ASSET-N CST	189571	Reg Asset - OR TAM CY2021	OTHER	422	0	0	0	0	0	0	0	422
1823990	OTHR REG ASSET-N CST	189580	Contra Reg Asset - OR TAM CY2020	OTHER	-16	0	0	0	0	0	0	0	-16
1823990	OTHR REG ASSET-N CST	189581	Contra Reg Asset - OR TAM CY2021	OTHER	-21	0	0	0	0	0	0	0	-21
1823990	OTHR REG ASSET-N CST	189608	Reg Asset - UT EBA CY2018	OTHER	25,816	0	0	0	0	0	0	0	25,816
1823990	OTHR REG ASSET-N CST	189609	Reg Asset - UT EBA CY2019	OTHER	7,810	0	0	0	0	0	0	0	7,810
1823990	OTHR REG ASSET-N CST	189610	Reg Asset - UT EBA CY2020	OTHER	592	0	0	0	0	0	0	0	592
1823990	OTHR REG ASSET-N CST	189611	Reg Asset - UT EBA CY2021	OTHER	571	0	0	0	0	0	0	0	571
1823990	OTHR REG ASSET-N CST	189618	Contra Reg Asset - UT EBA CY2018	OTHER	-1,551	0	0	0	0	0	0	0	-1,551
1823990	OTHR REG ASSET-N CST	189619	Contra Reg Asset - UT EBA CY2019	OTHER	-420	0	0	0	0	0	0	0	-420
1823990	OTHR REG ASSET-N CST	189620	Contra Reg Asset - UT EBA CY2020	OTHER	-30	0	0	0	0	0	0	0	-30
1823990	OTHR REG ASSET-N CST	189621	Contra Reg Asset - UT EBA CY2021	OTHER	-29	0	0	0	0	0	0	0	-29
1823990	OTHR REG ASSET-N CST	189638	RegA - UT Def Exc NPC - Recl to Curr	OTHER	-4,311	0	0	0	0	0	0	0	-4,311
1823990	OTHR REG ASSET-N CST	189650	Reg Asset - WY ECAM CY2020	OTHER	160	0	0	0	0	0	0	0	160
1823990	OTHR REG ASSET-N CST	189651	Reg Asset - WY ECAM CY2021	OTHER	155	0	0	0	0	0	0	0	155
1823990	OTHR REG ASSET-N CST	189660	Contra Reg Asset - WY ECAM CY2020	OTHER	-8	0	0	0	0	0	0	0	-8
1823990	OTHR REG ASSET-N CST	189661	Contra Reg Asset - WY ECAM CY2021	OTHER	-8	0	0	0	0	0	0	0	-8
1823990	OTHR REG ASSET-N CST	189688	RegA - WY Def Exc NPC - Recl to Curr	OTHER	-1,713	0	0	0	0	0	0	0	-1,713
1823990	OTHR REG ASSET-N CST	189689	RegA - WY Def Exc NPC - Recl to Liab	OTHER	1,171	0	0	0	0	0	0	0	1,171
1823990 Total					155,194	-52	0	109	13,533	20,159	1,475	2	119,969
1823999	REGULATORY ASST-OTH	186011	DSM Reg Asset - Accruals - CA	OTHER	265	0	0	0	0	0	0	0	265
1823999	REGULATORY ASST-OTH	186015	DSM Reg Asset - Balancing Acct - CA	OTHER	-2,971	0	0	0	0	0	0	0	-2,971
1823999	REGULATORY ASST-OTH	186021	DSM Reg Asset - Accruals - ID	OTHER	362	0	0	0	0	0	0	0	362
1823999	REGULATORY ASST-OTH	186025	DSM Reg Asset - Balancing Acct - ID	OTHER	-1,873	0	0	0	0	0	0	0	-1,873
1823999	REGULATORY ASST-OTH	186035	DSM Reg Asset - Balancing Acct - OR	OTHER	129	0	0	0	0	0	0	0	129
1823999	REGULATORY ASST-OTH	186041	DSM Reg Asset - Accruals - UT	OTHER	4,562	0	0	0	0	0	0	0	4,562
1823999	REGULATORY ASST-OTH	186045	DSM Reg Asset - Balancing Acct - UT	OTHER	-104,938	0	0	0	0	0	0	0	-104,938
1823999	REGULATORY ASST-OTH	186051	DSM Reg Asset - Accruals - WA	OTHER	811	0	0	0	0	0	0	0	811
1823999	REGULATORY ASST-OTH	186055	DSM Reg Asset - Balancing Acct - WA	OTHER	-3,726	0	0	0	0	0	0	0	-3,726
1823999	REGULATORY ASST-OTH	186061	DSM Reg Asset - Accruals - WY	OTHER	437	0	0	0	0	0	0	0	437
1823999	REGULATORY ASST-OTH	186065	DSM Reg Asset - Balancing Acct - WY	OTHER	-1,330	0	0	0	0	0	0	0	-1,330
1823999	REGULATORY ASST-OTH	186071	DSM Reg Asset - Accruals - WY Cat 1	OTHER	88	0	0	0	0	0	0	0	88
1823999	REGULATORY ASST-OTH	186075	DSM Reg Asset-Balancing Acct-WY Cat 1	OTHER	-1,005	0	0	0	0	0	0	0	-1,005
1823999	REGULATORY ASST-OTH	186081	DSM Reg Asset - Accruals - WY Cat 2	OTHER	78	0	0	0	0	0	0	0	78



Regulatory Assests

Average of Monthly Averages Ending - June 2019

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	186085	DSM Reg Asset-Balancing Acct-WY Cat 2	OTHER	-39	0	0	0	0	0	0	0	-39
1823999 Total					-109,149	0	0	0	0	0	0	0	-109,149
Grand Total					300,590	-1,300	-8,313	114	53,360	133,868	18,774	96	103,991

B17. DEPRECIATION RESERVE



Depreciation Reserve

Average of Monthly Averages Ending - June 2019

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	-28,949	0	0	0	-6,600	-19,677	-2,657	-15	0
1080000	AC PR DPR EL PL SR	3102000	LAND RIGHTS	JBG	-149	-6	-111	-32	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3103000	WATER RIGHTS	CAGE	-14,377	0	0	0	-3,278	-9,772	-1,320	-7	0
1080000	AC PR DPR EL PL SR	3103000	WATER RIGHTS	JBG	-96	-4	-72	-21	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3110000	STRUCTURES AND IMPROVEMENTS	CAGE	-423,035	0	0	0	-96,450	-287,539	-38,828	-218	0
1080000	AC PR DPR EL PL SR	3110000	STRUCTURES AND IMPROVEMENTS	CAGW	-32,584	-1,311	-24,243	-7,031	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3110000	STRUCTURES AND IMPROVEMENTS	JBG	-83,239	-3,348	-61,930	-17,961	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3120000	BOILER PLANT EQUIPMENT	CAGE	-1,467,082	0	0	0	-334,487	-997,185	-134,656	-754	0
1080000	AC PR DPR EL PL SR	3120000	BOILER PLANT EQUIPMENT	CAGW	-70,550	-2,838	-52,490	-15,223	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3120000	BOILER PLANT EQUIPMENT	JBG	-379,092	-15,248	-282,047	-81,797	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3140000	TURBOGENERATOR UNITS	CAGE	-333,848	0	0	0	-76,116	-226,918	-30,642	-172	0
1080000	AC PR DPR EL PL SR	3140000	TURBOGENERATOR UNITS	CAGW	-18,870	-759	-14,039	-4,072	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3140000	TURBOGENERATOR UNITS	JBG	-85,429	-3,436	-63,560	-18,433	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	-199,929	0	0	0	-45,583	-135,893	-18,350	-103	0
1080000	AC PR DPR EL PL SR	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	-5,094	-205	-3,790	-1,099	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	-36,636	-1,474	-27,258	-7,905	0	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	0
1080000	AC PR DPR EL PL SR	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	JBG	-33	-1	-25	-7	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGE	-15,030	0	0	0	-3,427	-10,216	-1,380	-8	0
1080000	AC PR DPR EL PL SR	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	-204	-8	-152	-44	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	-2,186	-88	-1,626	-472	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	CAGE	-55	0	0	0	-13	-37	-5	0	0
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	CAGW	-4,022	-162	-2,992	-868	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3303000	WATER RIGHTS	CAGE	-112	0	0	0	-26	-76	-10	0	0
1080000	AC PR DPR EL PL SR	3303000	WATER RIGHTS	CAGW	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3304000	FLOOD RIGHTS	CAGE	-69	0	0	0	-16	-47	-6	0	0
1080000	AC PR DPR EL PL SR	3304000	FLOOD RIGHTS	CAGW	-239	-10	-178	-52	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3305000	LAND RIGHTS - FISH/WILDLIFE	CAGW	-162	-7	-120	-35	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3310000	STRUCTURES AND IMPROVE	CAGE	-5,213	0	0	0	-1,189	-3,544	-479	-3	0
1080000	AC PR DPR EL PL SR	3310000	STRUCTURES AND IMPROVE	CAGW	-5	0	-4	-1	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGE	-2,034	0	0	0	-464	-1,383	-187	-1	0
1080000	AC PR DPR EL PL SR	3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGW	-31,218	-1,256	-23,226	-6,736	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGE	-156	0	0	0	-35	-106	-14	0	0
1080000	AC PR DPR EL PL SR	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGW	-26,755	-1,076	-19,906	-5,773	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGE	-1,289	0	0	0	-294	-876	-118	-1	0
1080000	AC PR DPR EL PL SR	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGW	-6,454	-260	-4,802	-1,393	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGE	-18,143	0	0	0	-4,136	-12,332	-1,665	-9	0
1080000	AC PR DPR EL PL SR	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGW	-434	-17	-323	-94	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGE	-26,593	0	0	0	-6,063	-18,076	-2,441	-14	0
1080000	AC PR DPR EL PL SR	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGW	-173,180	-6,966	-128,847	-37,367	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGE	-272	0	0	0	-62	-185	-25	0	0
1080000	AC PR DPR EL PL SR	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGW	-6,942	-279	-5,165	-1,498	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGE	-47	0	0	0	-11	-32	-4	0	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2019

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 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGW	-76	-3	-57	-16	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	CAGE	-21,374	0	0	0	-4,873	-14,528	-1,962	-11	0
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	CAGW	-49,353	-1,985	-36,719	-10,649	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	-6,938	0	0	0	-1,582	-4,716	-637	-4	0
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	-30,182	-1,214	-22,456	-6,513	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGE	-9	0	0	0	-2	-6	-1	0	0
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGW	-2,746	-110	-2,043	-593	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3350000	MISC POWER PLANT EQUIP	CAGE	-121	0	0	0	-27	-82	-11	0	0
1080000	AC PR DPR EL PL SR 3351000	MISC POWER PLANT EQUIP - PRODUCTION	CAGW	-1,377	-55	-1,024	-297	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	CAGE	-1,056	0	0	0	-241	-717	-97	-1	0
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	CAGW	-8,440	-339	-6,280	-1,821	0	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	0
1080000	AC PR DPR EL PL SR 3410000	STRUCTURES & IMPROVEMENTS	CAGE	-34,032	0	0	0	-7,759	-23,132	-3,124	-17	0
1080000	AC PR DPR EL PL SR 3410000	STRUCTURES & IMPROVEMENTS	CAGW	-21,728	-874	-16,166	-4,688	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGE	-2,982	0	0	0	-680	-2,027	-274	-2	0
1080000	AC PR DPR EL PL SR 3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGW	-545	-22	-406	-118	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	CAGE	-519,680	0	0	0	-118,484	-353,230	-47,699	-267	0
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	CAGW	-368,901	-14,838	-274,465	-79,598	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	CAGE	-61,896	0	0	0	-14,112	-42,071	-5,681	-32	0
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	CAGW	-52,090	-2,095	-38,755	-11,240	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	-48,963	0	0	0	-11,163	-33,281	-4,494	-25	0
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	-31,078	-1,250	-23,123	-6,706	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	-2,212	0	0	0	-504	-1,504	-203	-1	0
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	-1,273	-51	-947	-275	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	CAGE	-31,396	0	0	0	-7,158	-21,340	-2,882	-16	0
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	CAGW	-14,038	-565	-10,445	-3,029	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	JBG	-1,354	-54	-1,007	-292	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	SG	-76	-1	-19	-6	-11	-33	-4	0	0
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	CAGE	-34,173	0	0	0	-7,791	-23,228	-3,137	-18	0
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	CAGW	-11,101	-446	-8,259	-2,395	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	JBG	-435	-18	-324	-94	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	SG	-3	0	-1	0	0	-1	0	0	0
1080000	AC PR DPR EL PL SR 3530000	STATION EQUIPMENT	CAGE	-295,366	0	0	0	-67,342	-200,762	-27,110	-152	0
1080000	AC PR DPR EL PL SR 3530000	STATION EQUIPMENT	CAGW	-121,332	-4,880	-90,272	-26,180	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3530000	STATION EQUIPMENT	JBG	-7,246	-291	-5,391	-1,563	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGE	-24,092	0	0	0	-5,493	-16,375	-2,211	-12	0
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	-10,290	-414	-7,656	-2,220	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	JBG	-3,012	-121	-2,241	-650	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGE	-3,495	0	0	0	-797	-2,375	-321	-2	0
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGW	-1,528	-61	-1,137	-330	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	JBG	-49	-2	-36	-11	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	-349	-5	-89	-27	-53	-154	-21	0	0
1080000	AC PR DPR EL PL SR 3540000	TOWERS AND FIXTURES	CAGE	-231,496	0	0	0	-52,780	-157,350	-21,248	-119	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2019

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	CAGW	-91,640	-3,686	-68,181	-19,773	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3540000	TOWERS AND FIXTURES	JBG	-13,068	-526	-9,722	-2,820	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3540000	TOWERS AND FIXTURES	SG	-105	-1	-27	-8	-16	-46	-6	0	0
1080000	AC PR DPR EL PL SR	3550000	POLES AND FIXTURES	CAGE	-236,075	0	0	0	-53,824	-160,462	-21,668	-121	0
1080000	AC PR DPR EL PL SR	3550000	POLES AND FIXTURES	CAGW	-108,951	-4,382	-81,061	-23,509	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3550000	POLES AND FIXTURES	JBG	-3,558	-143	-2,648	-768	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3550000	POLES AND FIXTURES	SG	-319	-5	-82	-25	-48	-141	-19	0	0
1080000	AC PR DPR EL PL SR	3560000	OVERHEAD CONDUCTORS & DEVICES	CAGE	-306,928	0	0	0	-69,978	-208,621	-28,171	-158	0
1080000	AC PR DPR EL PL SR	3560000	OVERHEAD CONDUCTORS & DEVICES	CAGW	-171,483	-6,897	-127,584	-37,001	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3560000	OVERHEAD CONDUCTORS & DEVICES	JBG	-14,025	-564	-10,435	-3,026	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	-248	-4	-63	-19	-38	-109	-15	0	0
1080000	AC PR DPR EL PL SR	3570000	UNDERGROUND CONDUIT	CAGE	-977	0	0	0	-223	-664	-90	-1	0
1080000	AC PR DPR EL PL SR	3570000	UNDERGROUND CONDUIT	CAGW	-37	-2	-28	-8	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGE	-2,428	0	0	0	-554	-1,651	-223	-1	0
1080000	AC PR DPR EL PL SR	3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGW	-75	-3	-56	-16	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3590000	ROADS AND TRAILS	CAGE	-1,954	0	0	0	-445	-1,328	-179	-1	0
1080000	AC PR DPR EL PL SR	3590000	ROADS AND TRAILS	CAGW	-2,990	-120	-2,225	-645	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	-739	-739	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	IDU	-620	0	0	0	0	0	-620	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	OR	-2,970	0	-2,970	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	UT	-3,197	0	0	0	0	-3,197	0	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WA	-189	0	0	-189	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WYP	-1,330	0	0	0	-1,330	0	0	0	0
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WYU	-1,071	0	0	0	-1,071	0	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	CA	-1,400	-1,400	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	IDU	-718	0	0	0	0	0	-718	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	OR	-7,718	0	-7,718	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	UT	-12,061	0	0	0	0	-12,061	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WA	-1,171	0	0	-1,171	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WYP	-3,738	0	0	0	-3,738	0	0	0	0
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WYU	-632	0	0	0	-632	0	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	CA	-7,865	-7,865	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	IDU	-12,308	0	0	0	0	0	-12,308	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	OR	-81,992	0	-81,992	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	UT	-116,228	0	0	0	0	-116,228	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WA	-22,233	0	0	-22,233	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WYP	-39,619	0	0	0	-39,619	0	0	0	0
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WYU	-3,395	0	0	0	-3,395	0	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	-217	-217	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	-162	0	0	0	0	0	-162	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	-1,189	0	-1,189	0	0	0	0	0	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2019

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	UT	-1,464	0	0	0	0	-1,464	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	-371	0	0	-371	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	-750	0	0	0	-750	0	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	-23	0	0	0	-23	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	CA	-39,394	-39,394	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	IDU	-40,138	0	0	0	0	0	-40,138	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	OR	-262,886	0	-262,886	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	UT	-156,143	0	0	0	0	-156,143	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WA	-70,090	0	0	-70,090	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WYP	-68,595	0	0	0	-68,595	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WYU	-15,391	0	0	0	-15,391	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	-19,368	-19,368	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	-17,272	0	0	0	0	0	-17,272	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	-133,275	0	-133,275	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	-86,131	0	0	0	0	-86,131	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	-33,979	0	0	-33,979	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	-37,443	0	0	0	-37,443	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	-5,065	0	0	0	-5,065	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	CA	-12,161	-12,161	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	IDU	-4,436	0	0	0	0	0	-4,436	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	OR	-45,604	0	-45,604	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	UT	-81,965	0	0	0	0	-81,965	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WA	-11,103	0	0	-11,103	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYP	-10,394	0	0	0	-10,394	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYU	-3,067	0	0	0	-3,067	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	-14,170	-14,170	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	-13,978	0	0	0	0	0	-13,978	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	-87,523	0	-87,523	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	-228,670	0	0	0	0	-228,670	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	-13,434	0	0	-13,434	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	-25,028	0	0	0	-25,028	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	-15,146	0	0	0	-15,146	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	CA	-31,030	-31,030	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	IDU	-28,945	0	0	0	0	0	-28,945	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	OR	-236,365	0	-236,365	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	UT	-132,421	0	0	0	0	-132,421	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WA	-60,325	0	0	-60,325	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYP	-42,709	0	0	0	-42,709	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYU	-6,815	0	0	0	-6,815	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	CA	-3,082	-3,082	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	IDU	-4,971	0	0	0	0	0	-4,971	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	OR	-37,202	0	-37,202	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	UT	-40,153	0	0	0	0	-40,153	0	0	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2019

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	WA	-8,734	0	0	-8,734	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYP	-5,927	0	0	0	-5,927	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYU	-903	0	0	0	-903	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	CA	-6,310	-6,310	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	IDU	-13,028	0	0	0	0	0	-13,028	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	OR	-91,897	0	-91,897	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	UT	-68,195	0	0	0	0	-68,195	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WA	-20,014	0	0	-20,014	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYP	-14,892	0	0	0	-14,892	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYU	-4,037	0	0	0	-4,037	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	CA	-813	-813	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	IDU	-10,282	0	0	0	0	0	-10,282	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	OR	-18,297	0	-18,297	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	UT	-44,027	0	0	0	0	-44,027	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	WA	-5,191	0	0	-5,191	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	WYP	-5,066	0	0	0	-5,066	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	WYU	-1,227	0	0	0	-1,227	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	CA	-212	-212	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	-142	0	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	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	UT	-3,381	0	0	0	0	-3,381	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WA	-364	0	0	-364	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	-890	0	0	0	-890	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	-148	0	0	0	-148	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	-599	-599	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	-458	0	0	0	0	0	-458	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	-11,168	0	-11,168	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	-12,539	0	0	0	0	-12,539	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	-2,184	0	0	-2,184	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	-3,547	0	0	0	-3,547	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	-1,147	0	0	0	-1,147	0	0	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	CAGE	-1	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	IDU	-4	0	0	0	0	0	-4	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	UT	-31	0	0	0	0	-31	0	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYP	-14	0	0	0	-14	0	0	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYU	-6	0	0	0	-6	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CA	-745	-745	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CAEE	-358	0	0	0	-89	-234	-34	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CAGE	-1,611	0	0	0	-367	-1,095	-148	-1	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CAGW	-1,223	-49	-910	-264	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CN	-2,265	-54	-707	-157	-168	-1,083	-95	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	IDU	-4,870	0	0	0	0	0	-4,870	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	JBG	-10	0	-7	-2	0	0	0	0	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2019

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	OR	-10,441	0	-10,441	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SO	-30,595	-593	-7,508	-2,050	-4,469	-14,100	-1,868	-8	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	UT	-12,576	0	0	0	0	-12,576	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WA	-7,334	0	0	-7,334	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYP	-1,522	0	0	0	-1,522	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYU	-1,440	0	0	0	-1,440	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CA	-79	-79	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	-593	0	0	0	-135	-403	-54	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CAGW	-58	-2	-43	-13	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CN	-897	-21	-280	-62	-67	-429	-38	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	IDU	-31	0	0	0	0	0	-31	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	JBG	-74	-3	-55	-16	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	OR	-951	0	-951	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SO	-12,628	-245	-3,099	-846	-1,844	-5,820	-771	-3	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	UT	-273	0	0	0	0	-273	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WA	-37	0	0	-37	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYP	-291	0	0	0	-291	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYU	-11	0	0	0	-11	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	-46	-46	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	-8	0	0	0	-2	-5	-1	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	-233	0	0	0	-53	-158	-21	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	-167	-7	-124	-36	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	-1,728	-41	-539	-120	-128	-826	-73	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	-169	0	0	0	0	0	-169	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	-16	-1	-12	-3	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	-494	0	-494	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	-20,158	-390	-4,947	-1,351	-2,944	-9,290	-1,230	-5	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	-434	0	0	0	0	-434	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	-137	0	0	-137	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	-832	0	0	0	-832	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	-25	0	0	0	-25	0	0	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	CAGE	-36	0	0	0	-8	-24	-3	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	CAGW	-4	0	-3	-1	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	CN	-2	0	-1	0	0	-1	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	-4	0	-4	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	SO	-142	-3	-35	-10	-21	-65	-9	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	UT	-2	0	0	0	0	-2	0	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	WYP	-2	0	0	0	-2	0	0	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	WYU	-1	0	0	0	-1	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	-41	-41	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	CAEE	-57	0	0	0	-14	-38	-6	0	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2019

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	CAGE	-171	0	0	0	-39	-116	-16	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	CAGW	-75	-3	-56	-16	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	-156	0	0	0	0	0	-156	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	JBG	-21	-1	-16	-5	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	-1,052	0	-1,052	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	-464	-9	-114	-31	-68	-214	-28	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	-1,414	0	0	0	0	-1,414	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	-142	0	0	-142	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	-204	0	0	0	-204	0	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	CAGE	-30	0	0	0	-7	-20	-3	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	CAGW	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	JBG	-8	0	-6	-2	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	OR	-26	0	-26	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	SO	-61	-1	-15	-4	-9	-28	-4	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	UT	-131	0	0	0	0	-131	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	WA	-15	0	0	-15	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	-28	0	0	0	-28	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	-323	-323	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAEE	-105	0	0	0	-26	-69	-10	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGE	-3,001	0	0	0	-684	-2,040	-275	-2	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGW	-976	-39	-726	-211	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	-811	0	0	0	0	0	-811	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	JBG	-482	-19	-359	-104	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	-3,586	0	-3,586	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	-811	-16	-199	-54	-118	-374	-50	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	-4,247	0	0	0	0	-4,247	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	-696	0	0	-696	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	-620	0	0	0	-620	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	-196	0	0	0	-196	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	-485	-485	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAEE	-159	0	0	0	-40	-104	-15	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGE	-1,747	0	0	0	-398	-1,188	-160	-1	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGW	-1,197	-48	-891	-258	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	-1,228	0	0	0	0	0	-1,228	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	JBG	-136	-5	-101	-29	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	-6,080	0	-6,080	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	-374	-7	-92	-25	-55	-173	-23	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	-7,299	0	0	0	0	-7,299	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	-1,650	0	0	-1,650	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	-1,433	0	0	0	-1,433	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	-300	0	0	0	-300	0	0	0	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	CAEE	-3	0	0	0	-1	-2	0	0	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	CAGE	-1,108	0	0	0	-253	-753	-102	-1	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2019

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	CAGW	-536	-22	-399	-116	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	JBG	-291	-12	-217	-63	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	OR	-71	0	-71	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	UT	-97	0	0	0	0	-97	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	CA	-174	-174	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	-381	0	0	0	-87	-259	-35	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	CAGW	-102	-4	-76	-22	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	IDU	-371	0	0	0	0	0	-371	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	JBG	-37	-1	-27	-8	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	OR	-1,154	0	-1,154	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SO	-271	-5	-66	-18	-40	-125	-17	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	UT	-1,951	0	0	0	0	-1,951	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WA	-267	0	0	-267	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WYP	-906	0	0	0	-906	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WYU	-181	0	0	0	-181	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	-49	-49	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	-239	0	0	0	-55	-163	-22	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAGW	-42	-2	-31	-9	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	-46	0	0	0	0	0	-46	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	-188	0	-188	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	-20	0	-5	-1	-3	-9	-1	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	-123	0	0	0	0	-123	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	-29	0	0	-29	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	-89	0	0	0	-89	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	-10	0	0	0	-10	0	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	CAGE	-183	0	0	0	-42	-125	-17	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	CAGW	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	JBG	-49	-2	-36	-11	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	-172	0	-172	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	-184	-4	-45	-12	-27	-85	-11	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	-539	0	0	0	0	-539	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	-134	0	0	-134	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	-47	0	0	0	-47	0	0	0	0
1080000	AC PR DPR EL PL SR	3923000	TRANSPORTATION EQUIPMENT	SO	-842	-16	-207	-56	-123	-388	-51	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	CA	-109	-109	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	CAGE	-1,962	0	0	0	-447	-1,333	-180	-1	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	CAGW	-288	-12	-214	-62	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	IDU	-229	0	0	0	0	0	-229	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	JBG	-318	-13	-237	-69	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	OR	-1,478	0	-1,478	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	SO	-121	-2	-30	-8	-18	-56	-7	0	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2019

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	UT	-1,515	0	0	0	0	-1,515	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WA	-364	0	0	-364	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WYP	-503	0	0	0	-503	0	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WYU	-11	0	0	0	-11	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	-405	-405	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAEE	-68	0	0	0	-17	-44	-7	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGE	-9,434	0	0	0	-2,151	-6,412	-866	-5	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGW	-1,701	-68	-1,266	-367	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	-1,011	0	0	0	0	0	-1,011	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	JBG	-1,727	-69	-1,285	-373	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	-5,282	0	-5,282	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	-1,939	-38	-476	-130	-283	-894	-118	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	-6,777	0	0	0	0	-6,777	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	-1,575	0	0	-1,575	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	-1,860	0	0	0	-1,860	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	-284	0	0	0	-284	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	CA	-142	-142	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	CAEE	-524	0	0	0	-131	-343	-50	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	CAGE	-2,658	0	0	0	-606	-1,806	-244	-1	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	CAGW	-704	-28	-524	-152	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	IDU	-657	0	0	0	0	0	-657	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	JBG	-99	-4	-74	-21	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	OR	-3,372	0	-3,372	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SO	-2,375	-46	-583	-159	-347	-1,094	-145	-1	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	UT	-3,500	0	0	0	0	-3,500	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WA	-633	0	0	-633	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYP	-1,100	0	0	0	-1,100	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYU	-121	0	0	0	-121	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	-849	-849	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CAGE	-79	0	0	0	-18	-54	-7	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CAGW	-147	-6	-109	-32	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	-1,205	0	0	0	0	0	-1,205	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	-4,935	0	-4,935	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	-651	-13	-160	-44	-95	-300	-40	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	-4,314	0	0	0	0	-4,314	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	-1,424	0	0	-1,424	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	-1,768	0	0	0	-1,768	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	-284	0	0	0	-284	0	0	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	-99	-99	0	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	-17	-52	-7	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	-68	0	0	0	0	0	-68	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	-385	0	-385	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	-274	0	0	0	0	-274	0	0	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2019

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	-87	0	0	0	-87	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	-695	-695	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGE	-526	0	0	0	-120	-358	-48	0	0
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGW	-32	-1	-24	-7	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	-641	0	0	0	0	0	-641	0	0
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	-4,410	0	-4,410	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	-626	-12	-154	-42	-91	-289	-38	0	0
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	-4,530	0	0	0	0	-4,530	0	0	0
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	-1,629	0	0	-1,629	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	-946	0	0	0	-946	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	-287	0	0	0	-287	0	0	0	0
1080000	AC PR DPR EL PL SR	3961000	CRANES	CAGE	-1,076	0	0	0	-245	-732	-99	-1	0
1080000	AC PR DPR EL PL SR	3961000	CRANES	CAGW	-231	-9	-172	-50	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961000	CRANES	JBG	-192	-8	-143	-41	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961000	CRANES	OR	-175	0	-175	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961000	CRANES	UT	-1	0	0	0	0	-1	0	0	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGE	-6,698	0	0	0	-1,527	-4,553	-615	-3	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGW	-399	-16	-297	-86	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	JBG	-1,015	-41	-755	-219	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	-321	0	-321	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	-492	-10	-121	-33	-72	-227	-30	0	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	-564	0	0	0	0	-564	0	0	0
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	-96	0	0	0	-96	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	-447	-447	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CAGE	-70	0	0	0	-16	-48	-6	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CAGW	-82	-3	-61	-18	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	-591	0	0	0	0	0	-591	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	-4,084	0	-4,084	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	-642	-12	-158	-43	-94	-296	-39	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	-5,213	0	0	0	0	-5,213	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	-1,008	0	0	-1,008	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	-970	0	0	0	-970	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	-154	0	0	0	-154	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	-216	-216	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAEE	-149	0	0	0	-37	-98	-14	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGE	-1,622	0	0	0	-370	-1,103	-149	-1	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGW	-606	-24	-451	-131	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	-370	0	0	0	0	0	-370	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	JBG	-321	-13	-239	-69	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	-881	0	-881	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	-159	-3	-39	-11	-23	-73	-10	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	-1,727	0	0	0	0	-1,727	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	-499	0	0	-499	0	0	0	0	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2019

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	-413	0	0	0	-413	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	-215	0	0	0	-215	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CA	-2,226	-2,226	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CAEE	-102	0	0	0	-25	-66	-10	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CAGE	-42,114	0	0	0	-9,602	-28,625	-3,865	-22	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CAGW	-21,430	-862	-15,944	-4,624	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CN	-1,532	-37	-478	-106	-114	-733	-64	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	IDU	-3,928	0	0	0	0	0	-3,928	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	JBG	-1,426	-57	-1,061	-308	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	OR	-30,544	0	-30,544	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SO	-36,555	-708	-8,970	-2,450	-5,339	-16,847	-2,231	-9	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	UT	-24,261	0	0	0	0	-24,261	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WA	-5,880	0	0	-5,880	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYP	-9,098	0	0	0	-9,098	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYU	-1,984	0	0	0	-1,984	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	CA	-177	-177	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	CAEE	-50	0	0	0	-12	-33	-5	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	CAGE	-1,401	0	0	0	-320	-953	-129	-1	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	CAGW	-614	-25	-457	-132	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	IDU	-207	0	0	0	0	0	-207	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	JBG	-336	-14	-250	-72	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	OR	-1,555	0	-1,555	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SO	-349	-7	-86	-23	-51	-161	-21	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	UT	-1,284	0	0	0	0	-1,284	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WA	-357	0	0	-357	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYP	-496	0	0	0	-496	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYU	-65	0	0	0	-65	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CA	-22	-22	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	-944	0	0	0	-215	-642	-87	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CAGW	-204	-8	-152	-44	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CN	-41	-1	-13	-3	-3	-20	-2	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	-65	-3	-48	-14	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	OR	-485	0	-485	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SO	-1,351	-26	-332	-91	-197	-623	-82	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	UT	-423	0	0	0	0	-423	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WA	-80	0	0	-80	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYP	-72	0	0	0	-72	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYU	-15	0	0	0	-15	0	0	0	0
1080000 Total					-9,849,347	-233,300	-2,727,993	-744,135	-1,386,211	-4,172,597	-582,777	-2,334	0
1083000	AC PR DPR-REMOVAL	288351	Reg Liab Contra - Carbon Decomm - ID	IDU	1,243	0	0	0	0	0	1,243	0	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2019
 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	288353	Reg Liab Contra - Carbon Decomm - UT	UT	8,994	0	0	0	0	8,994	0	0	0
1083000	AC PR DPR-REMOVAL	288355	Reg Liab Contra - Carbon Decomm - WY	WYP	1,059	0	0	0	1,059	0	0	0	0
1083000 Total					11,297	0	0	0	1,059	8,994	1,243	0	0
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	CAGE	649	0	0	0	148	441	60	0	0
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	CAGW	148	6	110	32	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	JBG	-11	0	-8	-2	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	CAGE	-76	0	0	0	-17	-52	-7	0	0
1085000	AC PR DPR-ACCRUAL	144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	CAGW	-76	-3	-57	-16	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	CA	-8	-8	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	IDU	204	0	0	0	0	0	204	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	OR	-40	0	-40	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	UT	1,873	0	0	0	0	1,873	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WA	-19	0	0	-19	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WYP	158	0	0	0	158	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	CAGE	0	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	0
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SO	-67	-1	-16	-4	-10	-31	-4	0	0
1085000	AC PR DPR-ACCRUAL	145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SO	178	3	44	12	26	82	11	0	0
1085000	AC PR DPR-ACCRUAL	145131	Accum Depr - Hydro - ID Klamath Adj	OTHER	899	0	0	0	0	0	0	0	899
1085000	AC PR DPR-ACCRUAL	145134	Accum Depr - Hydro - WY Klamath Adj	OTHER	2,175	0	0	0	0	0	0	0	2,175
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	CAGE	-764	0	0	0	-174	-519	-70	0	0
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	CAGW	-4,833	-194	-3,596	-1,043	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	CAGE	11,695	0	0	0	2,666	7,949	1,073	6	0
1085000	AC PR DPR-ACCRUAL	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	CAGE	-8,025	0	0	0	-1,830	-5,455	-737	-4	0
1085000	AC PR DPR-ACCRUAL	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	CAGW	1,018	41	758	220	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	SG	9,647	137	2,465	754	1,460	4,257	572	3	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	283	283	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	126	0	0	0	0	0	126	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	1,059	0	1,059	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	1,524	0	0	0	0	1,524	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	418	0	0	418	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	393	0	0	0	393	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SO	926	18	227	62	135	427	57	0	0
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	CAGE	-34	0	0	0	-8	-23	-3	0	0
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SG	34	0	9	3	5	15	2	0	0
1085000	AC PR DPR-ACCRUAL	145231	A/D - Retired Plant-Decommissioning	CAGE	-504	0	0	0	-115	-343	-46	0	0
1085000 Total					18,949	281	954	415	2,838	10,145	1,237	5	3,074
Grand Total					-9,819,100	-233,019	-2,727,038	-743,720	-1,382,313	-4,153,457	-580,296	-2,329	3,074

B18. AMORTIZATION RESERVE



Amortization Reserve

Average of Monthly Averages Ending - June 2019
 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	-8,496	0	0	0	-1,937	-5,775	-780	-4	0
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	CAGW	-103,134	-4,148	-76,732	-22,253	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	IDU	-916	0	0	0	0	0	-916	0	0
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	UT	28,630	0	0	0	0	28,630	0	0	0
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	CAGE	-6,259	0	0	0	-1,427	-4,254	-575	-3	0
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	CAGW	-7,809	-314	-5,810	-1,685	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	OR	-100	0	-100	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	UT	-7	0	0	0	0	-7	0	0	0
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	WYP	-27	0	0	0	-27	0	0	0	0
1110000	AC PR AMR EL PT SR 3031050	REGIONAL CONST MGMT SYS	SO	-10,940	-212	-2,685	-733	-1,598	-5,042	-668	-3	0
1110000	AC PR AMR EL PT SR 3031080	FUEL MGMT SYSTEM	SO	-3,293	-64	-808	-221	-481	-1,517	-201	-1	0
1110000	AC PR AMR EL PT SR 3031230	AUTOMATE POLE CARD SYSTEM	SO	-4,410	-85	-1,082	-296	-644	-2,032	-269	-1	0
1110000	AC PR AMR EL PT SR 3031680	DISTRIBUTION AUTOMATION PILOT	SO	-13,699	-265	-3,362	-918	-2,001	-6,313	-836	-4	0
1110000	AC PR AMR EL PT SR 3031760	RECORD CENTER MGMT SOFTWARE	SO	-291	-6	-71	-19	-42	-134	-18	0	0
1110000	AC PR AMR EL PT SR 3031830	CUSTOMER SERVICE SYSTEM	CN	-111,696	-2,677	-34,868	-7,747	-8,291	-53,419	-4,694	0	0
1110000	AC PR AMR EL PT SR 3032040	SAP	SO	-151,387	-2,932	-37,150	-10,146	-22,111	-69,769	-9,241	-39	0
1110000	AC PR AMR EL PT SR 3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	-1,660	-32	-407	-111	-242	-765	-101	0	0
1110000	AC PR AMR EL PT SR 3032270	ENTERPRISE DATA WAREHOUSE	SO	-5,877	-114	-1,442	-394	-858	-2,708	-359	-2	0
1110000	AC PR AMR EL PT SR 3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	-2,908	-56	-714	-195	-425	-1,340	-177	-1	0
1110000	AC PR AMR EL PT SR 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	-1,941	-38	-476	-130	-283	-895	-118	0	0
1110000	AC PR AMR EL PT SR 3032360	2002 GRID NET POWER COST MODELING	SO	-8,945	-173	-2,195	-599	-1,306	-4,122	-546	-2	0
1110000	AC PR AMR EL PT SR 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	-10,370	-201	-2,545	-695	-1,515	-4,779	-633	-3	0
1110000	AC PR AMR EL PT SR 3032510	OPERATIONS MAPPING SYSTEM	SO	-10,386	-201	-2,549	-696	-1,517	-4,787	-634	-3	0
1110000	AC PR AMR EL PT SR 3032530	POLE ATTACHMENT MGMT SYSTEM	SO	-1,892	-37	-464	-127	-276	-872	-116	0	0
1110000	AC PR AMR EL PT SR 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	-2,385	-46	-585	-160	-348	-1,099	-146	-1	0
1110000	AC PR AMR EL PT SR 3032600	SINGLE PERSON SCHEDULING	SO	-12,839	-249	-3,151	-860	-1,875	-5,917	-784	-3	0
1110000	AC PR AMR EL PT SR 3032640	TIBCO SOFTWARE	SO	-5,322	-103	-1,306	-357	-777	-2,453	-325	-1	0
1110000	AC PR AMR EL PT SR 3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	-1,520	-29	-373	-102	-222	-701	-93	0	0
1110000	AC PR AMR EL PT SR 3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	-1,590	-23	-406	-124	-241	-702	-94	-1	0
1110000	AC PR AMR EL PT SR 3032710	ROUGE RIVER HYDRO INTANGIBLES	CAGW	-90	-4	-67	-19	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3032740	GADSBY INTANGIBLE ASSETS	CAGE	-1	0	0	0	0	-1	0	0	0
1110000	AC PR AMR EL PT SR 3032760	SWIFT 2 IMPROVEMENTS	CAGW	-6,198	-249	-4,611	-1,337	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	CAGW	-175	-7	-130	-38	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	CAGE	-65	0	0	0	-15	-44	-6	0	0
1110000	AC PR AMR EL PT SR 3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	-2,347	-45	-576	-157	-343	-1,082	-143	-1	0
1110000	AC PR AMR EL PT SR 3032860	WEB SOFTWARE	SO	-2,680	-52	-658	-180	-391	-1,235	-164	-1	0
1110000	AC PR AMR EL PT SR 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	-1,839	0	0	0	-419	-1,250	-169	-1	0
1110000	AC PR AMR EL PT SR 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGW	-737	-30	-548	-159	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	JBG	-31	-1	-23	-7	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	-5,200	-101	-1,276	-349	-760	-2,397	-317	-1	0



Amortization Reserve

Average of Monthly Averages Ending - June 2019
 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	CAGE	-16,993	0	0	0	-3,874	-11,550	-1,560	-9	0
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	-6,494	-261	-4,832	-1,401	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	JBG	-946	-38	-703	-204	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3033170	GTX VERSION 7 SOFTWARE	CN	-4,316	-103	-1,347	-299	-320	-2,064	-181	0	0
1110000	AC PR AMR EL PT SR	3033190	ITRON METER READING SOFTWARE	CN	-5,868	-141	-1,832	-407	-436	-2,807	-247	0	0
1110000	AC PR AMR EL PT SR	3033210	ARCFM SOFTWARE	SO	-2,811	-54	-690	-188	-411	-1,295	-172	-1	0
1110000	AC PR AMR EL PT SR	3033220	MONARCH EMS/SCADA	SO	-7,801	-151	-1,914	-523	-1,139	-3,595	-476	-2	0
1110000	AC PR AMR EL PT SR	3033230	VREALIZE VMWARE - SHARED	SO	-536	-10	-132	-36	-78	-247	-33	0	0
1110000	AC PR AMR EL PT SR	3033240	IEE - Itron Enterprise Addition	CN	-1,383	-33	-432	-96	-103	-661	-58	0	0
1110000	AC PR AMR EL PT SR	3033250	AMI Metering Software	CN	-3,932	-94	-1,227	-273	-292	-1,881	-165	0	0
1110000	AC PR AMR EL PT SR	3033260	Big Data & Analytics	SO	-27	-1	-7	-2	-4	-13	-2	0	0
1110000	AC PR AMR EL PT SR	3033300	SECID - CUST SECURE WEB LOGIN	CN	-1,085	-26	-339	-75	-81	-519	-46	0	0
1110000	AC PR AMR EL PT SR	3033310	C&T - ENERGY TRADING SYSTEM	SO	-13,893	-269	-3,409	-931	-2,029	-6,403	-848	-4	0
1110000	AC PR AMR EL PT SR	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	CAGW	-9,329	-375	-6,941	-2,013	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3033370	DISTRIBUTION INTANGIBLES	WYP	-28	0	0	0	-28	0	0	0	0
1110000	AC PR AMR EL PT SR	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	CAGE	-648	0	0	0	-148	-441	-60	0	0
1110000	AC PR AMR EL PT SR	3033390	RMT TRADE SYSTEM	SO	-538	-10	-132	-36	-79	-248	-33	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CA	-2	-2	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CAEE	-6	0	0	0	-2	-4	-1	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CAGE	-1,322	0	0	0	-301	-898	-121	-1	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CAGW	-179	-7	-133	-39	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CN	-9	0	-3	-1	-1	-4	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	IDU	-3	0	0	0	0	0	-3	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	JBG	-227	-9	-169	-49	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	OR	-1	0	-1	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SG	-17,832	-253	-4,556	-1,393	-2,699	-7,868	-1,057	-6	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SO	-390	-8	-96	-26	-57	-180	-24	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	UT	-11	0	0	0	0	-11	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	WA	-3	0	0	-3	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	WYP	-44	0	0	0	-44	0	0	0	0
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	CAGE	-344	0	0	0	-78	-234	-32	0	0
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	CAGW	-130	-5	-96	-28	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3035322	ACD-Call Center Automated Call Distribut	CN	-3,623	-87	-1,131	-251	-269	-1,733	-152	0	0
1110000	AC PR AMR EL PT SR	3035330	OATI-OASIS INTERFACE	SO	-1,240	-24	-304	-83	-181	-571	-76	0	0
1110000	AC PR AMR EL PT SR	3316000	STRUCTURES - LEASE IMPROVEMENTS	CAGW	-2,360	-95	-1,756	-509	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	-629	-629	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	-4,744	0	-4,744	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	-3,329	-64	-817	-223	-486	-1,534	-203	-1	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	-18	0	0	0	0	-18	0	0	0



Amortization Reserve

Average of Monthly Averages Ending - June 2019

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	WA	-1,650	0	0	-1,650	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	-4,556	0	0	0	-4,556	0	0	0	0
1110000 Total					-600,447	-15,245	-224,912	-61,554	-68,070	-201,562	-29,004	-100	0
Grand Total					-600,447	-15,245	-224,912	-61,554	-68,070	-201,562	-29,004	-100	0

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



Deferred Income Tax Balance

Average of Monthly Averages Ending - June 2019
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1900000	ACM DEF INCM TAXES	287061	DTA 705.346 - CA - Protected PP&E ARAM	CA	141	141	0	0	0	0	0
1900000	ACM DEF INCM TAXES	287062	DTA 705.347 - ID - Protected PP&E ARAM	IDU	381	0	0	0	0	381	0
1900000	ACM DEF INCM TAXES	287063	DTA 705.348 - OR - Protected PP&E ARAM	OR	1,654	0	1,654	0	0	0	0
1900000	ACM DEF INCM TAXES	287064	DTA 705.349 - UT - Protected PP&E ARAM	UT	2,888	0	0	0	0	2,888	0
1900000	ACM DEF INCM TAXES	287065	DTA 705.350 - WA - Protected PP&E ARAM	WA	429	0	0	429	0	0	0
1900000	ACM DEF INCM TAXES	287066	DTA 705.351 - WY - Protected PP&E ARAM	WYU	924	0	0	0	924	0	0
1900000 Total					6,417	141	1,654	429	924	2,888	381
1901000	ACCUM DEF INC TAX	287051	DTA 705.340 RL-Income Tax Deferral-CA	OTHER	872	0	0	0	0	0	872
1901000	ACCUM DEF INC TAX	287052	DTA 705.341 RL-Income Tax Deferral-ID	OTHER	508	0	0	0	0	0	508
1901000	ACCUM DEF INC TAX	287053	DTA 705.342 RL-Income Tax Deferral-OR	OTHER	11,224	0	0	0	0	0	11,224
1901000	ACCUM DEF INC TAX	287054	DTA 705.343 RL-Income Tax Deferral-UT	OTHER	3,993	0	0	0	0	0	3,993
1901000	ACCUM DEF INC TAX	287055	DTA 705.344 RL-Income Tax Deferral-WA	OTHER	2,558	0	0	0	0	0	2,558
1901000	ACCUM DEF INC TAX	287056	DTA 705.345 RL-Income Tax Deferral-WY	OTHER	2,705	0	0	0	0	0	2,705
1901000	ACCUM DEF INC TAX	287191	DTA 705.280 RL Excess Def Inc Taxes CA	CA	273	273	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287192	DTA 705.281 RL Excess Def Inc Taxes ID	IDU	393	0	0	0	0	393	0
1901000	ACCUM DEF INC TAX	287193	DTA 705.282 RL Excess Def Inc Taxes OR	OR	3,877	0	3,877	0	0	0	0
1901000	ACCUM DEF INC TAX	287194	DTA 705.283 RL Excess Def Inc Taxes UT	UT	3,371	0	0	0	0	3,371	0
1901000	ACCUM DEF INC TAX	287195	DTA 705.284 RL Excess Def Inc Taxes WA	WA	326	0	0	326	0	0	0
1901000	ACCUM DEF INC TAX	287196	DTA 705.285 RL Excess Def Inc Taxes WY	WYU	2,940	0	0	0	2,940	0	0
1901000	ACCUM DEF INC TAX	287197	DTA 705.286 RL Excess Def Inc Tax FERC	FERC	4	0	0	0	0	0	4
1901000	ACCUM DEF INC TAX	287200	DTA 705.267 RL-WA Decoup Mech	OTHER	819	0	0	0	0	0	819
1901000	ACCUM DEF INC TAX	287206	DTA 415.710 RL-WA Accel Depr	WA	6,647	0	0	6,647	0	0	0
1901000	ACCUM DEF INC TAX	287209	DTA 705.266 RL-Energy Savings Assist-CA	OTHER	112	0	0	0	0	0	112
1901000	ACCUM DEF INC TAX	287210	DTA 505.115 - Sales & Use Tax Audit Exp	OTHER	62	0	0	0	0	0	62
1901000	ACCUM DEF INC TAX	287211	DTA 425.226 - Deferred Revenue Other	OTHER	247	0	0	0	0	0	247
1901000	ACCUM DEF INC TAX	287212	DTA 705.245-RL-OR Dir Acc 5 yr Opt Out	OTHER	898	0	0	0	0	0	898
1901000	ACCUM DEF INC TAX	287214	DTA 910.245 - Contra Rec Joint Owners	SO	419	8	103	28	61	193	26
1901000	ACCUM DEF INC TAX	287216	DTA 605.715 Trapper Mine Contract Oblig	CAEE	1,561	0	0	0	390	1,021	150
1901000	ACCUM DEF INC TAX	287219	DTA 715.810 Chehalis Mitigation Oblig	CAGW	141	6	105	30	0	0	0
1901000	ACCUM DEF INC TAX	287220	DTA 720.560 Pension Liab UMWA Withdraw	CAEE	28,304	0	0	0	7,062	18,506	2,722
1901000	ACCUM DEF INC TAX	287227	DTA 705.531 RL UT Solar Feed-in Tar - NC	OTHER	5,769	0	0	0	0	0	5,769
1901000	ACCUM DEF INC TAX	287229	DTA 705.527 RL CA Solar Feed-in Tar - NC	OTHER	204	0	0	0	0	0	204
1901000	ACCUM DEF INC TAX	287230	DTA 705.521 RL WY Def NPC - Noncurrent	OTHER	288	0	0	0	0	0	288
1901000	ACCUM DEF INC TAX	287231	DTA 705.519 RL WA Def NPC - Noncurrent	OTHER	5,004	0	0	0	0	0	5,004
1901000	ACCUM DEF INC TAX	287232	DTA 705.517 RL UT Def NPC - Noncurrent	OTHER	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287233	DTA 705.515 RL OR Def NPC - Noncurrent	OTHER	7,538	0	0	0	0	0	7,538
1901000	ACCUM DEF INC TAX	287237	DTA 705.755 RL-NONCURRENT RECLASS-OTHER	OTHER	27	0	0	0	0	0	27
1901000	ACCUM DEF INC TAX	287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	809	0	0	0	0	0	809
1901000	ACCUM DEF INC TAX	287240	DTA 605.301 Environmental Liab- Reg	SO	13,694	265	3,360	918	2,000	6,311	836
1901000	ACCUM DEF INC TAX	287253	DTA 705.400 Reg Lia - OR Inj & Dam Reser	OR	2,003	0	2,003	0	0	0	0
1901000	ACCUM DEF INC TAX	287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	191	0	0	0	0	0	191
1901000	ACCUM DEF INC TAX	287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	1,684	0	0	0	0	1,684	0



Deferred Income Tax Balance

Average of Monthly Averages Ending - June 2019

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	287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	190	0	0	0	190	0	0	0
1901000	ACCUM DEF INC TAX	287271	DTA 705.336 RL - Sale of RECs - UT	OTHER	9	0	0	0	0	0	0	9
1901000	ACCUM DEF INC TAX	287272	DTA 705.337 RL - Sale of RECs - WY	OTHER	1	0	0	0	0	0	0	1
1901000	ACCUM DEF INC TAX	287281	DTA - CA AMT CREDIT	OTHER	314	0	0	0	0	0	0	314
1901000	ACCUM DEF INC TAX	287298	DTA 205.210 ERC Impairment Reserve	CAEE	502	0	0	0	125	328	48	0
1901000	ACCUM DEF INC TAX	287299	DTA 705.265 Reg Liab-OR Energy Conservat	OTHER	774	0	0	0	0	0	0	774
1901000	ACCUM DEF INC TAX	287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	JBE	1,194	51	873	270	0	0	0	0
1901000	ACCUM DEF INC TAX	287304	DTA 610.146 OR REG ASSET/LIAB CONS	OR	-65	0	-65	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	257	5	63	17	38	119	16	0
1901000	ACCUM DEF INC TAX	287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	2,121	41	520	142	310	977	129	1
1901000	ACCUM DEF INC TAX	287326	DTA 720.500 Severance Accrual - Cash Ba	SO	265	5	65	18	39	122	16	0
1901000	ACCUM DEF INC TAX	287327	DTA 720.300 Pension/Retirement Accrual -	SO	423	8	104	28	62	195	26	0
1901000	ACCUM DEF INC TAX	287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	6,767	131	1,661	454	988	3,119	413	2
1901000	ACCUM DEF INC TAX	287337	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	291	4	74	23	44	128	17	0
1901000	ACCUM DEF INC TAX	287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	336	5	86	26	51	148	20	0
1901000	ACCUM DEF INC TAX	287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	2,539	140	885	319	190	868	137	0
1901000	ACCUM DEF INC TAX	287341	DTA 910.530 Injuries & Damages Accrual -	SO	3,314	64	813	222	484	1,527	202	1
1901000	ACCUM DEF INC TAX	287370	DTA 425.215 Unearned Joint Use Pole Cont	SNPD	668	21	177	43	70	323	33	0
1901000	ACCUM DEF INC TAX	287371	DTA 930.100 Oregon BETC Credits	SG	1,831	26	468	143	277	808	109	1
1901000	ACCUM DEF INC TAX	287389	DTA 610.145 RL - DSM	OTHER	5,021	0	0	0	0	0	0	5,021
1901000	ACCUM DEF INC TAX	287414	DTA 505.700 RT BONUS	SO	366	7	90	25	54	169	22	0
1901000	ACCUM DEF INC TAX	287415	DTA 205.200 M&S INV	SNPD	693	22	183	45	73	335	35	0
1901000	ACCUM DEF INC TAX	287417	DTA 605.710 ACCRUED FINAL RECLAMATION	OTHER	2,080	0	0	0	0	0	0	2,080
1901000	ACCUM DEF INC TAX	287430	DTA 505.125 Accrued Royalties	CAEE	1,755	0	0	0	438	1,147	169	1
1901000	ACCUM DEF INC TAX	287453	DTA 610.143 WA PRGRM	OTHER	55	0	0	0	0	0	0	55
1901000	ACCUM DEF INC TAX	287473	DTA 705.270 Reg Liab	OTHER	605	0	0	0	0	0	0	605
1901000	ACCUM DEF INC TAX	287474	DTA 705.271 Reg Liab	OTHER	94	0	0	0	0	0	0	94
1901000	ACCUM DEF INC TAX	287475	DTA 705.272 Reg Liab	OTHER	61	0	0	0	0	0	0	61
1901000	ACCUM DEF INC TAX	287476	DTA 705.273 Reg Liab	OTHER	2,377	0	0	0	0	0	0	2,377
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	118	0	0	0	0	0	0	118
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	509	22	372	115	0	0	0	0
1901000	ACCUM DEF INC TAX	287486	DTA 415.926 RL-Depreciation Decrease-OR	OTHER	1,285	0	0	0	0	0	0	1,285
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	73	1,322	404	784	2,284	307	2
1901000	ACCUM DEF INC TAX	287576	DTL 430.110 Reg Asset Balance Reclass	OTHER	-128	0	0	0	0	0	0	-128
1901000	ACCUM DEF INC TAX	287681	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	JBE	2,158	91	1,579	488	0	0	0	0
1901000	ACCUM DEF INC TAX	287706	DTL 610.100 COAL MINE DEVT PMI	JBE	-415	-18	-304	-94	0	0	0	0
1901000	ACCUM DEF INC TAX	287720	DTL 610.100 PMI DEV'T COST AMORT	JBE	-615	-26	-450	-139	0	0	0	0
1901000	ACCUM DEF INC TAX	287722	DTL 505.510 PMI VAC ACCRUAL	JBE	216	9	158	49	0	0	0	0
1901000	ACCUM DEF INC TAX	287723	DTL 205.411 PMI SEC. 263A	JBE	-563	-24	-412	-127	0	0	0	0



Deferred Income Tax Balance

Average of Monthly Averages Ending - June 2019

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	287726	DTL PMI PP&E	JBE	-13,859	-586	-10,142	-3,131	0	0	0	0	
1901000	ACCUM DEF INC TAX	287735	DTL 910.905 PMI COST DEPLETION	JBE	-1,014	-43	-742	-229	0	0	0	0	
1901000	ACCUM DEF INC TAX	287937	DTA 505.601 PMI - Sick Leave Accrual	JBE	11	0	8	3	0	0	0	0	
1901000	ACCUM DEF INC TAX	287938	DTA 205.205 Inventory Reserve - PMI	JBE	12	0	8	3	0	0	0	0	
1901000	ACCUM DEF INC TAX	287941	DTL 430.111 Reg Asset - SB 1149 Balance	OTHER	-5,176	0	0	0	0	0	0	-5,176	
1901000	ACCUM DEF INC TAX	287970	DTL 415.815 Insurance Rec Accruals	SO	-20	0	-5	-1	-3	-9	-1	0	
1901000 Total					132,051	581	6,839	7,061	16,665	43,674	6,016	30	51,185
1901090	FAS109 DEF TAX ASS	287374	DTA 100.105 FAS 109 Deferred Tax Liabili	WA	124	0	0	124	0	0	0	0	
1901090 Total					124	0	0	124	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	0	
2811000 Total					0	0	0	0	0	0	0	0	
2820000	AC DEF INCTX-PROPT	287704	DTL 105.143/165 Basis Diff - Intangibles	SO	-1,080	-21	-265	-72	-158	-498	-66	0	
2820000 Total					-1,080	-21	-265	-72	-158	-498	-66	0	
2821000	AC DEF TAX-UTILITY	286691	DTL Non-Prot PP&E EDIT - CA	CA	-3,656	-3,656	0	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY	286692	DTL Non-Prot PP&E EDIT - ID	IDU	-5,352	0	0	0	0	0	-5,352	0	
2821000	AC DEF TAX-UTILITY	286693	DTL Non-Prot PP&E EDIT - OR	OR	-50,527	0	-50,527	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY	286694	DTL Non-Prot PP&E EDIT - WA	WA	-11,302	0	0	-11,302	0	0	0	0	
2821000	AC DEF TAX-UTILITY	286695	DTL Non-Prot PP&E EDIT - WY	WYU	-20,849	0	0	0	-20,849	0	0	0	
2821000	AC DEF TAX-UTILITY	286697	DTL Non-Prot PP&E EDIT - FERC	FERC	-2,041	0	0	0	0	0	-2,041	0	
2821000	AC DEF TAX-UTILITY	287221	DTA 415.933 RL Contra-Carbon Decomm-ID	IDU	-306	0	0	0	0	0	-306	0	
2821000	AC DEF TAX-UTILITY	287222	DTA 415.934 RL Contra-Carbon Decomm-UT	UT	-2,211	0	0	0	0	-2,211	0	0	
2821000	AC DEF TAX-UTILITY	287223	DTA 415.935 RL Contra-Carbon Decomm-WY	WYP	-260	0	0	0	-260	0	0	0	
2821000	AC DEF TAX-UTILITY	287301	DTA 105.471 UT Klamath Relicensing	OTHER	8,681	0	0	0	0	0	0	8,681	
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	DITBAL	0	0	0	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	CA	-93,144	-93,144	0	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	IDU	-246,858	0	0	0	0	0	-246,858	0	
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	OTHER	-84,157	0	0	0	0	0	0	-84,157	
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	OR	-1,109,135	0	-1,109,135	0	0	0	0	0	
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	UT	-1,911,500	0	0	0	0	-1,911,500	0	0	
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	WA	-266,717	0	0	-266,717	0	0	0	0	
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	WYP	-614,035	0	0	0	-614,035	0	0	0	
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	SNP	-2,683	-45	-598	-163	-403	-1,305	-168	-1	
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	CIAC	36	1	10	2	4	17	2	0	
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	SG	16,022	227	4,093	1,251	2,425	7,070	949	5	
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	JBG	3	0	2	1	0	0	0	0	
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	SNPD	-406	-13	-107	-26	-43	-196	-20	0	
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	SO	-405	-8	-99	-27	-59	-187	-25	0	
2821000	AC DEF TAX-UTILITY	287607	DTL PMI PP&E	JBE	-8,027	-340	-5,874	-1,813	0	0	0	0	
2821000	AC DEF TAX-UTILITY	287608	DTL Safe Harbor Lease Cholla	CAGE	-957	0	0	0	-218	-650	-88	0	
2821000	AC DEF TAX-UTILITY	287766	DTL 610.100N Amort	SO	70	1	17	5	10	32	4	0	
2821000	AC DEF TAX-UTILITY	287771	DTL 110.205 SRC tax depletion	CAEE	155	0	0	0	39	101	15	0	
2821000	AC DEF TAX-UTILITY	287928	DTL 425.310 Hydro Relicensing Obligation	OTHER	-4,027	0	0	0	0	0	0	-4,027	



Deferred Income Tax Balance

Average of Monthly Averages Ending - June 2019

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2821000 Total			-4,413,587	-96,975	-1,162,217	-278,790	-633,389	-1,908,829	-251,846	-2,037	-79,503
2830000	ACC DEF TAX-OTHER	287936		-22	-1	-16	-5	0	0	0	0
2830000 Total			-22	-1	-16	-5	0	0	0	0	0
2831000	AC DEF IN TX UTIL	286901	DTL 415.938 RA - Carbon Pft Dec/Inv-CA	CA	13	13	0	0	0	0	0
2831000	AC DEF IN TX UTIL	286905	DTL 415.530 RA-ID 2017 Protocol-MSP Def	IDU	-37	0	0	0	0	-37	0
2831000	AC DEF IN TX UTIL	286906	DTL 415.531 RA-UT 2017 Protocol-MSP Def	UT	-2,164	0	0	0	-2,164	0	0
2831000	AC DEF IN TX UTIL	286907	DTL 415.532 RA-WY 2017 Protocol-MSP Def	WYP	-590	0	0	-590	0	0	0
2831000	AC DEF IN TX UTIL	286910	DTL 415.200 RA-OR Transp Elect PilotPgm	OTHER	-31	0	0	0	0	0	-31
2831000	AC DEF IN TX UTIL	286911	DTL 415.430 - RA-Transp Elect Pilot-CA	OTHER	60	0	0	0	0	0	60
2831000	AC DEF IN TX UTIL	286912	DTL 415.431 - RA-Transp Elect Pilot-WA	OTHER	-2	0	0	0	0	0	-2
2831000	AC DEF IN TX UTIL	286913	DTL 415.720 RA-OR Community Solar	OTHER	-3	0	0	0	0	0	-3
2831000	AC DEF IN TX UTIL	287570	DTL 415.701 CA Deferred Intervenor Fundi	OTHER	-10	0	0	0	0	0	-10
2831000	AC DEF IN TX UTIL	287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	WYU	-193	0	0	-193	0	0	0
2831000	AC DEF IN TX UTIL	287576	DTL 430.110 REG ASSET RECLASS	OTHER	-4,894	0	0	0	0	0	-4,894
2831000	AC DEF IN TX UTIL	287577	DTL 415.820 Contra Pensn Reg Asset MMT &	OR	31	0	31	0	0	0	0
2831000	AC DEF IN TX UTIL	287581	DTL 415.824 Contra Pensn Reg Asset MMT &	CA	3	3	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	-6	0	-6	0	0	0	0
2831000	AC DEF IN TX UTIL	287588	DTL 415.831 Reg Asset - Post - Ret MMT_C	CA	-1	-1	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287591	DTL 415.301 Environmental Clean-up Acclr	WA	495	0	0	495	0	0	0
2831000	AC DEF IN TX UTIL	287593	DTL 415.874 Deferred Net Power Costs-WY	OTHER	-1,615	0	0	0	0	0	-1,615
2831000	AC DEF IN TX UTIL	287596	DTL 415.892 Deferred Net Power Costs - I	OTHER	-4,540	0	0	0	0	0	-4,540
2831000	AC DEF IN TX UTIL	287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	-78	0	0	0	-78	0	0
2831000	AC DEF IN TX UTIL	287601	DTL 415.677 RA Pref Stock Redemption WA	OTHER	-17	0	0	0	0	0	-17
2831000	AC DEF IN TX UTIL	287614	DTL 430.100 Weatherization	OTHER	2,217	0	0	0	0	0	2,217
2831000	AC DEF IN TX UTIL	287634	DTL 415.300 Environmental Clean-up Accru	SO	-20,768	-402	-5,096	-1,392	-3,033	-9,571	-1,268
2831000	AC DEF IN TX UTIL	287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	-27	0	0	-27	0	0	0
2831000	AC DEF IN TX UTIL	287640	DTL 415.680 Deferred Intervener Funding	OTHER	-227	0	0	0	0	0	-227
2831000	AC DEF IN TX UTIL	287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	-15	0	0	0	0	-15	0
2831000	AC DEF IN TX UTIL	287650	DTL 205.100 Coal Pile Inventory Adjustme	CAEE	-29	0	0	0	-7	-19	-3
2831000	AC DEF IN TX UTIL	287653	DTL 425.250 TGS Buyout	CAGE	-4	0	0	0	-1	-3	0
2831000	AC DEF IN TX UTIL	287661	DTL 425.360 Hermiston Swap	CAGW	-742	-30	-552	-160	0	0	0
2831000	AC DEF IN TX UTIL	287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	-554	0	-554	0	0	0	0
2831000	AC DEF IN TX UTIL	287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	-836	0	0	0	0	-836	0
2831000	AC DEF IN TX UTIL	287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	-61	0	0	0	0	-61	0
2831000	AC DEF IN TX UTIL	287666	DTL 210.140 Prepaid Taxes - WY PSC	WYP	-32	0	0	0	-32	0	0
2831000	AC DEF IN TX UTIL	287669	DTL 210.180 PRE MEM	SO	-943	-18	-231	-63	-138	-435	-58
2831000	AC DEF IN TX UTIL	287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	-1,120	-19	-249	-68	-168	-545	-70
2831000	AC DEF IN TX UTIL	287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	-3,445	-67	-845	-231	-503	-1,588	-210
2831000	AC DEF IN TX UTIL	287747	DTL 705.240 CA Energy Program	OTHER	-95	0	0	0	0	0	-95
2831000	AC DEF IN TX UTIL	287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	OTHER	-1,175	0	0	0	0	0	-1,175
2831000	AC DEF IN TX UTIL	287772	DTL 505.800 State Tax Ded on Fed TR	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287781	DTL 415.870 Def CA	OTHER	-1,356	0	0	0	0	0	-1,356



Deferred Income Tax Balance

Average of Monthly Averages Ending - June 2019

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	287840	DTL 415.410 RA Energy West Mining	CAEE	-67,172	0	0	0	-16,760	-43,918	-6,460	-34	0
2831000	AC DEF IN TX UTIL	287841	DTL 415.411 ContraRA DeerCreekAband CA	CA	605	605	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287842	DTL 415.412 ContraRA DeerCreekAband ID	IDU	416	0	0	0	0	0	416	0	0
2831000	AC DEF IN TX UTIL	287843	DTL 415.413 ContraRA DeerCreekAband OR	OR	1,746	0	1,746	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287844	DTL 415.414 ContraRA DeerCreekAband UT	UT	872	0	0	0	0	872	0	0	0
2831000	AC DEF IN TX UTIL	287846	DTL 415.416 ContraRA DeerCreekAband WY	WYU	92	0	0	0	92	0	0	0	0
2831000	AC DEF IN TX UTIL	287849	DTL 415.424 ContraRA DeerCreekAband	CAEE	23,089	0	0	0	5,761	15,096	2,220	12	0
2831000	AC DEF IN TX UTIL	287850	DTL 415.425 Contra RA UMWA Pension	OTHER	1,145	0	0	0	0	0	0	0	1,145
2831000	AC DEF IN TX UTIL	287851	DTL 415.417 Contra RA UMWA Pension CA	OTHER	444	0	0	0	0	0	0	0	444
2831000	AC DEF IN TX UTIL	287857	DTL 415.545 Reg Asset WA Merwin Project	OTHER	1	0	0	0	0	0	0	0	1
2831000	AC DEF IN TX UTIL	287858	DTL 415.676 RA Pref Stock Redemption-WY	OTHER	-36	0	0	0	0	0	0	0	-36
2831000	AC DEF IN TX UTIL	287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER	-533	0	0	0	0	0	0	0	-533
2831000	AC DEF IN TX UTIL	287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	-115	0	0	0	0	0	0	0	-115
2831000	AC DEF IN TX UTIL	287864	DTL 415.852 Powerdale Decom Cost Amort-I	IDU	-13	0	0	0	0	0	-13	0	0
2831000	AC DEF IN TX UTIL	287868	DTL 415.858 Reg Asset-WY-Def Overburden	WYP	-323	0	0	0	-323	0	0	0	0
2831000	AC DEF IN TX UTIL	287871	DTL 415.866 Reg Asset-OR Solar Feed-In T	OTHER	-1,217	0	0	0	0	0	0	0	-1,217
2831000	AC DEF IN TX UTIL	287882	DTL 415.876 Deferred Net Power Costs-OR	OTHER	-175	0	0	0	0	0	0	0	-175
2831000	AC DEF IN TX UTIL	287887	DTL 415.881 Def of Excess RECs UT	OTHER	-232	0	0	0	0	0	0	0	-232
2831000	AC DEF IN TX UTIL	287888	DTL 415.882 Def of Excess RECs WA	OTHER	-14	0	0	0	0	0	0	0	-14
2831000	AC DEF IN TX UTIL	287889	DTL 415.883 Def of Excess RECs WY	OTHER	-174	0	0	0	0	0	0	0	-174
2831000	AC DEF IN TX UTIL	287896	DTL 415.875 Def Net Power Cost - UT	OTHER	-8,019	0	0	0	0	0	0	0	-8,019
2831000	AC DEF IN TX UTIL	287897	DTL 425.400 RA - UT Klamath Relicensing	OTHER	-3,852	0	0	0	0	0	0	0	-3,852
2831000	AC DEF IN TX UTIL	287899	DTL 415.878 RA-UT Liq Damages	UT	-129	0	0	0	0	-129	0	0	0
2831000	AC DEF IN TX UTIL	287903	DTL 415.879 RA-Liq Damages N2-WY	WYP	-21	0	0	0	-21	0	0	0	0
2831000	AC DEF IN TX UTIL	287906	DTL 415.863 RA-UT Subscriber Solar Prog	UT	-407	0	0	0	0	-407	0	0	0
2831000	AC DEF IN TX UTIL	287907	DTL 210.185-Prepaid Aircraft Maint Cost	SG	-5	0	-1	0	-1	-2	0	0	0
2831000	AC DEF IN TX UTIL	287908	DTL 210.190 - Prepaid Water Rights	CAGE	-165	0	0	0	-38	-112	-15	0	0
2831000	AC DEF IN TX UTIL	287917	DTL 705.451 - RL - OR Property Ins Res	OR	-1,558	0	-1,558	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287919	DTL 425.105 RA-OR Asset Sale Gain GB-NC	OTHER	-261	0	0	0	0	0	0	0	-261
2831000	AC DEF IN TX UTIL	287933	DTL 320.282-RA PostRet Sttmt Loss-CC-UT	UT	-308	0	0	0	0	-308	0	0	0
2831000	AC DEF IN TX UTIL	287934	DTL 320.283-RA PostRet Sttmt Loss-CC-WY	WYU	-5	0	0	0	-5	0	0	0	0
2831000	AC DEF IN TX UTIL	287935	DTL 415.936 RA - Carbon Pit Decom/Inv	CAGE	-848	0	0	0	-193	-576	-78	0	0
2831000	AC DEF IN TX UTIL	287939	DTL 415.115 RA-UT STEP Pilot Program	OTHER	2,338	0	0	0	0	0	0	0	2,338
2831000	AC DEF IN TX UTIL	287942	DTL 430.112 Reg Asset - Other - Balance	OTHER	-195	0	0	0	0	0	0	0	-195
2831000	AC DEF IN TX UTIL	287971	DTL 415.868 RA UT Solar Incentive Prog	OTHER	-2,338	0	0	0	0	0	0	0	-2,338
2831000	AC DEF IN TX UTIL	287975	DTL 415.655 RA - CA GHG Allowances	OTHER	-68	0	0	0	0	0	0	0	-68
2831000	AC DEF IN TX UTIL	287977	DTL 415.885 RA-NONCURRENT RECLASS-OTHER	OTHER	-27	0	0	0	0	0	0	0	-27
2831000	AC DEF IN TX UTIL	287978	DTL 415.906 RA OR RECs in Rate - NC	OTHER	-33	0	0	0	0	0	0	0	-33
2831000	AC DEF IN TX UTIL	287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	15	0	0	0	0	0	15	0	0
2831000	AC DEF IN TX UTIL	287982	DTL 415.921 RA-Depreciation Increase-UT	UT	-394	0	0	0	0	-394	0	0	0
2831000	AC DEF IN TX UTIL	287983	DTL 415.922 RA-Depreciation Increase-WY	WYP	-1,359	0	0	0	-1,359	0	0	0	0
2831000	AC DEF IN TX UTIL	287984	DTL 415.923 RA-Carbon Unrec Plant - ID	IDU	-235	0	0	0	0	0	-235	0	0



Deferred Income Tax Balance

Average of Monthly Averages Ending - June 2019
 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	287985	DTL 415.924 RA-Carbon Unrec Plant - UT	UT	-1,694	0	0	0	0	-1,694	0	0	0
2831000	AC DEF IN TX UTIL	287986	DTL 415.925 RA-Carbon Unrec Plant - WY	WYP	-570	0	0	0	-570	0	0	0	0
2831000	AC DEF IN TX UTIL	287996	DTL 415.675 RA Pref Stock Redemption-UT	OTHER	-106	0	0	0	0	0	0	0	-106
2831000	AC DEF IN TX UTIL	287997	DTL 415.862 RA-CA Mobile Home Park Conv	OTHER	-49	0	0	0	0	0	0	0	-49
2831000 Total					-104,671	85	-7,317	-1,447	-18,160	-46,731	-5,871	-29	-25,201
Grand Total					-4,380,769	-96,190	-1,161,322	-272,701	-634,118	-1,909,496	-251,386	-2,037	-53,519



Investment Tax Credit Balance

Average of Monthly Averages Ending - June 2019

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	285608	JIM BRIDGER RETROFIT ITC - PPL	ITC90	-57	-1	-9	-2	-10	-27	-8	0	0
2551000	ACC DEF ITC - FED	285620	Accum Def ITC - Solar Arrays - 2013	SG	-133	-2	-34	-10	-20	-59	-8	0	0
2551000	ACC DEF ITC - FED	285621	Accum Def ITC - Solar Arrays - 2014	SG	-90	-1	-23	-7	-14	-40	-5	0	0
2551000 Total					-279	-4	-66	-20	-44	-125	-21	0	0
Grand Total					-279	-4	-66	-20	-44	-125	-21	0	0

B20. CUSTOMER ADVANCES



Customer Advances

Average of Monthly Averages Ending - June 2019

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	-38,085	0	0	0	-8,683	-25,887	-3,496	-20	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	OR	-1,764	0	-1,764	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	SG	-19	0	-5	-1	-3	-8	-1	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	UT	-837	0	0	0	0	-837	0	0	0
2520000	CUST ADV CONSTRUCT	210553	Transmission Payments Received - Capital	CAGE	-6,754	0	0	0	-1,540	-4,591	-620	-3	0
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	UT	-240	0	0	0	0	-240	0	0	0
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	WA	-3	0	0	-3	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	CAGE	-12,301	0	0	0	-2,804	-8,361	-1,129	-6	0
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	SG	342	5	87	27	52	151	20	0	0
2520000 Total					-59,661	5	-1,682	22	-12,979	-39,773	-5,225	-29	0
Grand Total					-59,661	5	-1,682	22	-12,979	-39,773	-5,225	-29	0