



Washington Jurisdiction
RESULTS OF OPERATIONS

For Period Ended
December 31, 2018

1. SUMMARY

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

	(1) Unadjusted Results	(2) Restating Adjustments	(3) Total Restated Actual Results	(4) Pro Forma Adjustments	(5) Total Normalized Results
1 Operating Revenues:					
2 General Business Revenues	309,846,676	11,788,386	321,635,062	-	321,635,062
3 Interdepartmental	-	-	-	-	-
4 Special Sales	16,014,926	-	16,014,926	14,166,935	30,181,862
5 Other Operating Revenues	10,932,879	(608,092)	10,324,786	124,426	10,449,213
6 Total Operating Revenues	<u>336,794,481</u>	<u>11,180,293</u>	<u>347,974,775</u>	<u>14,291,362</u>	<u>362,266,137</u>
7					
8 Operating Expenses:					
9 Steam Production	69,375,839	(552,422)	68,823,417	(3,266,856)	65,556,561
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	6,714,401	7,589	6,721,990	43,107	6,765,096
12 Other Power Supply	62,010,011	27,979	62,037,990	13,166,017	75,204,007
13 Transmission	31,026,124	(112,279)	30,913,845	2,212,438	33,126,283
14 Distribution	11,797,440	(13,920)	11,783,519	112,416	11,895,935
15 Customer Accounting	6,194,735	(1,210,402)	4,984,333	41,702	5,026,035
16 Customer Service & Info	891,604	(9,126)	882,478	7,055	889,534
17 Sales	-	-	-	-	-
18 Administrative & General	8,753,138	(316,570)	8,436,568	52,325	8,488,893
19 Total O&M Expenses	196,763,293	(2,179,151)	194,584,142	12,368,203	206,952,345
20 Depreciation	48,699,898	(157,688)	48,542,211	3,625,572	52,167,783
21 Amortization	5,110,305	21,818	5,132,123	60,926	5,193,049
22 Taxes Other Than Income	22,681,102	167,491	22,848,593	(297,646)	22,550,947
23 Income Taxes - Federal	15,956,031	631,585	16,587,616	(5,311,270)	11,276,346
24 Income Taxes - State	-	-	-	-	-
25 Income Taxes - Def Net	(7,593,147)	3,169,647	(4,423,500)	4,152,030	(271,470)
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	(54,856)	112,441	57,585	(0)	57,585
28 Total Operating Expenses:	<u>281,562,625</u>	<u>1,766,144</u>	<u>283,328,769</u>	<u>14,597,816</u>	<u>297,926,585</u>
29					
30 Operating Rev For Return:	<u>55,231,856</u>	<u>9,414,150</u>	<u>64,646,005</u>	<u>(306,454)</u>	<u>64,339,552</u>
31					
32 Rate Base:					
33 Electric Plant In Service	1,868,146,995	33,405,605	1,901,552,600	129,231,972	2,030,784,572
34 Plant Held for Future Use	35,640	-	35,640	-	35,640
35 Misc Deferred Debits	4,136,972	(3,619,282)	517,690	(44,950)	472,739
36 Elec Plant Acq Adj	-	-	-	-	-
37 Pensions	-	-	-	-	-
38 Prepayments	2,135,860	(2,135,860)	0	-	0
39 Fuel Stock	6,339,981	(6,339,981)	(0)	-	(0)
40 Material & Supplies	8,340,747	(8,340,747)	0	-	0
41 Working Capital	3,169,604	28,348,680	31,518,284	-	31,518,284
42 Weatherization	5,963	-	5,963	-	5,963
43 Misc Rate Base	-	-	-	-	-
44 Total Electric Plant:	<u>1,892,311,762</u>	<u>41,318,415</u>	<u>1,933,630,177</u>	<u>129,187,022</u>	<u>2,062,817,199</u>
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(734,548,064)	(51,740,298)	(786,288,363)	(5,448,722)	(791,737,085)
48 Accum Prov For Amort	(59,984,307)	(2,384,232)	(62,368,540)	(12,883)	(62,381,423)
49 Accum Def Income Tax	(275,796,264)	14,440,597	(261,355,668)	(4,015,277)	(265,370,944)
50 Unamortized ITC	(21,367)	-	(21,367)	-	(21,367)
51 Customer Adv For Const	16,988	(1,254,887)	(1,237,900)	-	(1,237,900)
52 Customer Service Deposits	-	(2,915,832)	(2,915,832)	-	(2,915,832)
53 Misc Rate Base Deductions	(28,052,788)	739,567	(27,313,221)	(22)	(27,313,243)
54					
55 Total Rate Base Deductions	<u>(1,098,385,804)</u>	<u>(43,115,086)</u>	<u>(1,141,500,890)</u>	<u>(9,476,903)</u>	<u>(1,150,977,793)</u>
56					
57 Total Rate Base:	<u>793,925,958</u>	<u>(1,796,671)</u>	<u>792,129,287</u>	<u>119,710,119</u>	<u>911,839,406</u>
58					
59 Return on Rate Base	6.96%		8.16%		7.06%
60 Return on Equity	8.80%	2.453%	11.25%	-2.25%	9.00%
61					
62 TAX CALCULATION:					
63 Operating Revenue	63,594,740	13,215,382	76,810,121	(1,465,693)	75,344,428
64 Other Deductions	-	-	-	-	-
65 Interest (AFUDC)	(2,144,203)	(4,154)	(2,148,357)	-	(2,148,357)
66 Interest	22,329,204	(1,463,742)	20,865,462	3,153,282	24,018,744
67 Schedule "M" Additions	90,883,839	(11,646,612)	79,237,227	3,833,186	83,070,413
68 Schedule "M" Deductions	55,814,858	29,116	55,843,974	20,596,779	76,440,753
69 Income Before Tax	78,478,721	3,007,549	81,486,270	(21,382,568)	60,103,702
70					
71 State Income Taxes	-	-	-	-	-
72 Taxable Income	<u>78,478,721</u>	<u>3,007,549</u>	<u>81,486,270</u>	<u>(21,382,568)</u>	<u>60,103,702</u>
73					
74 Federal Income Taxes + Other	<u>15,956,031</u>	<u>631,585</u>	<u>16,587,616</u>	<u>(5,311,270)</u>	<u>11,276,346</u>

	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	11,788,386	31,818,991	(20,030,606)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	14,166,935	-	-	14,166,935	-	-	-
5 Other Operating Revenues	(483,666)	(483,666)	-	-	-	-	-
6 Total Operating Revenues:	25,471,655	31,335,326	(20,030,606)	14,166,935	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(3,819,278)	-	91,073	(3,910,351)	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	50,696	-	50,696	-	-	-	-
12 Other Power Supply	13,193,996	-	205,161	12,988,835	-	-	-
13 Transmission	2,100,159	-	(79,371)	2,179,531	-	-	-
14 Distribution	98,496	-	98,496	-	-	-	-
15 Customer Accounting	(1,168,700)	-	(1,168,700)	-	-	-	-
16 Customer Service & Info	(2,071)	-	(2,071)	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(264,245)	-	(647,866)	(4,074)	-	-	387,695
19 Total O&M Expenses	10,189,052	-	(1,452,583)	11,253,941	-	-	387,695
20 Depreciation	3,467,885	-	(405,289)	(350,188)	4,068,756	-	154,605
21 Amortization	82,744	-	-	-	82,744	-	-
22 Taxes Other Than Income	(130,154)	-	-	(38,077)	-	(92,078)	-
23 Income Taxes: Federal	(4,679,684)	6,580,416	(3,828,901)	626,176	(743,360)	(3,632,383)	(3,681,632)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	7,321,677	5	-	72,302	(166,685)	3,258,178	4,157,877
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	112,440	(0)	60,130	-	-	-	52,311
28 Total Operating Expenses:	16,363,959	6,580,420	(5,626,644)	11,564,155	3,241,455	(466,282)	1,070,856
29							
30 Operating Rev For Return:	9,107,696	24,754,905	(14,403,962)	2,602,781	(3,241,455)	466,282	(1,070,856)
31							
32 Rate Base:							
33 Electric Plant In Service	162,637,577	-	-	(28,114,733)	-	-	190,752,310
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(3,664,233)	-	-	-	-	-	(3,664,233)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	(2,135,860)	-	-	-	-	-	(2,135,860)
39 Fuel Stock	(6,339,981)	-	-	-	-	-	(6,339,981)
40 Material & Supplies	(8,340,747)	-	-	-	-	-	(8,340,747)
41 Working Capital	28,348,680	-	-	-	-	-	28,348,680
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	170,505,437	-	-	(28,114,733)	-	-	198,620,170
45							
46 Deductions:							
47 Accum Prov For Deprec	(57,189,020)	-	-	20,771,734	(20,187,834)	-	(57,772,920)
48 Accum Prov For Amort	(2,397,116)	-	-	-	(2,397,116)	-	-
49 Accum Def Income Tax	10,425,320	7	-	1,937,853	459,735	11,975,999	(3,948,275)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	(1,254,887)	-	-	-	-	-	(1,254,887)
52 Customer Service Deposits	(2,915,832)	-	-	-	-	-	(2,915,832)
53 Miscellaneous Deductions	739,546	(22)	-	-	-	-	739,567
54							
55 Total Deductions:	(52,591,989)	(15)	-	22,709,587	(22,125,214)	11,975,999	(65,152,346)
56							
57 Total Rate Base:	117,913,448	(15)	-	(5,405,146)	(22,125,214)	11,975,999	133,467,824
58							
59							
60 Estimated ROE impact	0.20%	6.35%	-3.70%	0.77%	-0.45%	-0.09%	-2.27%
61 Estimated Price Change	(664,391)	(32,892,952)	19,139,188	(3,982,721)	2,160,956	542,083	14,369,055
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	11,749,688	31,335,326	(18,232,863)	3,301,259	(4,151,500)	92,078	(594,611)
67 Other Deductions							
68 Interest (AFUDC)	(4,154)	-	-	-	-	(4,154)	-
69 Interest	1,689,540	-	-	-	-	1,689,540	-
70 Schedule "M" Additions	(7,813,426)	-	-	(52,188)	611,690	(11,794,559)	3,421,631
72 Schedule "M" Deductions	20,625,895	14	-	267,281	-	-	20,358,599
73 Income Before Tax	(18,375,019)	31,335,312	(18,232,863)	2,981,789	(3,539,810)	(13,387,868)	(17,531,579)
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	(18,375,019)	31,335,312	(18,232,863)	2,981,789	(3,539,810)	(13,387,868)	(17,531,579)
78							
79 Federal Income Taxes	(4,679,684)	6,580,416	(3,828,901)	626,176	(743,360)	(3,632,383)	(3,681,632)

	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	11,788,386	31,818,991	(20,030,606)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(608,092)	(608,092)	-	-	-	-	-
6 Total Operating Revenues:	11,180,293	31,210,899	(20,030,606)	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(552,422)	-	13,633	(566,055)	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	7,589	-	7,589	-	-	-	-
12 Other Power Supply	27,979	-	159,668	(131,689)	-	-	-
13 Transmission	(112,279)	-	(112,279)	0	-	-	-
14 Distribution	(13,920)	-	(13,920)	-	-	-	-
15 Customer Accounting	(1,210,402)	-	(1,210,402)	-	-	-	-
16 Customer Service & Info	(9,126)	-	(9,126)	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(316,570)	-	(700,190)	(4,074)	-	-	387,695
19 Total O&M Expenses	(2,179,151)	-	(1,865,027)	(701,818)	-	-	387,695
20 Depreciation	(157,688)	-	(405,289)	(350,188)	443,184	-	154,605
21 Amortization	21,818	-	-	-	21,818	-	-
22 Taxes Other Than Income	167,491	-	-	(38,077)	-	205,568	-
23 Income Taxes: Federal	631,585	6,554,289	(3,742,288)	161,829	0	(2,211,769)	(130,476)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	3,169,647	-	-	72,302	(114,328)	3,211,453	219
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	112,441	-	60,130	-	-	-	52,311
28 Total Operating Expenses:	1,766,144	6,554,289	(5,952,474)	(855,952)	350,674	1,205,253	464,354
29							
30 Operating Rev For Return:	9,414,150	24,656,610	(14,078,131)	855,952	(350,674)	(1,205,253)	(464,354)
31							
32 Rate Base:							
33 Electric Plant In Service	33,405,605	-	-	(28,114,733)	-	-	61,520,338
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(3,619,282)	-	-	-	-	-	(3,619,282)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	(2,135,860)	-	-	-	-	-	(2,135,860)
39 Fuel Stock	(6,339,981)	-	-	-	-	-	(6,339,981)
40 Material & Supplies	(8,340,747)	-	-	-	-	-	(8,340,747)
41 Working Capital	28,348,680	-	-	-	-	-	28,348,680
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	41,318,415	-	-	(28,114,733)	-	-	69,433,148
45							
46 Deductions:							
47 Accum Prov For Deprec	(51,740,298)	-	-	20,771,734	(19,111,946)	-	(53,400,086)
48 Accum Prov For Amort	(2,384,232)	-	-	-	(2,384,232)	-	-
49 Accum Def Income Tax	14,440,597	-	-	1,937,853	114,328	12,179,032	209,383
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	(1,254,887)	-	-	-	-	-	(1,254,887)
52 Customer Service Deposits	(2,915,832)	-	-	-	-	-	(2,915,832)
53 Miscellaneous Deductions	739,567	-	-	-	-	-	739,567
54							
55 Total Deductions:	(43,115,086)	-	-	22,709,587	(21,381,851)	12,179,032	(56,621,854)
56							
57 Total Rate Base:	(1,796,671)	-	-	(5,405,146)	(21,381,851)	12,179,032	12,811,294
58							
59							
60 Estimated ROE impact	2.45%	6.33%	-3.61%	0.32%	0.30%	-0.52%	-0.34%
61 Estimated Price Change	(12,683,276)	(32,762,341)	18,706,243	(1,661,632)	(1,608,048)	2,782,820	1,859,683
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	13,215,382	31,210,899	(17,820,419)	1,090,083	(465,002)	(205,568)	(594,611)
67 Other Deductions							
68 Interest (AFUDC)	(4,154)	-	-	-	-	(4,154)	-
69 Interest	(1,463,742)	-	-	-	-	(1,463,742)	-
70 Schedule "M" Additions	(11,646,612)	-	-	(52,188)	465,002	(11,794,559)	(264,867)
72 Schedule "M" Deductions	29,116	-	-	267,281	-	-	(238,165)
73 Income Before Tax	3,007,549	31,210,899	(17,820,419)	770,613	-	(10,532,231)	(621,313)
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	3,007,549	31,210,899	(17,820,419)	770,613	-	(10,532,231)	(621,313)
78							
79 Federal Income Taxes	631,585	6,554,289	(3,742,288)	161,829	0	(2,211,769)	(130,476)

	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	14,166,935	-	-	14,166,935	-	-	-
5 Other Operating Revenues	124,426	124,426	-	-	-	-	-
6 Total Operating Revenues:	14,291,362	124,426	-	14,166,935	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(3,266,856)	-	77,439	(3,344,296)	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	43,107	-	43,107	-	-	-	-
12 Other Power Supply	13,166,017	-	45,493	13,120,524	-	-	-
13 Transmission	2,212,438	-	32,907	2,179,531	-	-	-
14 Distribution	112,416	-	112,416	-	-	-	-
15 Customer Accounting	41,702	-	41,702	-	-	-	-
16 Customer Service & Info	7,055	-	7,055	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	52,325	-	52,325	-	-	-	-
19 Total O&M Expenses	12,368,203	-	412,444	11,955,759	-	-	-
20 Depreciation	3,625,572	-	-	-	3,625,572	-	-
21 Amortization	60,926	-	-	-	60,926	-	-
22 Taxes Other Than Income	(297,646)	-	-	-	-	(297,646)	-
23 Income Taxes: Federal	(5,311,270)	26,127	(86,613)	464,347	(743,360)	(1,420,614)	(3,551,156)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	4,152,030	5	-	-	(52,357)	46,725	4,157,658
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(0)	(0)	-	-	-	-	-
28 Total Operating Expenses:	14,597,816	26,131	325,830	12,420,106	2,890,780	(1,671,535)	606,502
29							
30 Operating Rev For Return:	(306,454)	98,295	(325,830)	1,746,829	(2,890,780)	1,671,535	(606,502)
31							
32 Rate Base:							
33 Electric Plant In Service	129,231,972	-	-	-	-	-	129,231,972
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(44,950)	-	-	-	-	-	(44,950)
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:	129,187,022	-	-	-	-	-	129,187,022
45							
46 Deductions:							
47 Accum Prov For Deprec	(5,448,722)	-	-	-	(1,075,888)	-	(4,372,834)
48 Accum Prov For Amort	(12,883)	-	-	-	(12,883)	-	-
49 Accum Def Income Tax	(4,015,277)	7	-	-	345,407	(203,033)	(4,157,658)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(22)	(22)	-	-	-	-	-
54							
55 Total Deductions:	(9,476,903)	(15)	-	-	(743,364)	(203,033)	(8,530,492)
56							
57 Total Rate Base:	119,710,119	(15)	-	-	(743,364)	(203,033)	120,656,530
58							
59							
60 Estimated ROE impact	-2.25%	0.03%	-0.08%	0.45%	-0.73%	0.43%	-2.33%
61 Estimated Price Change	12,018,885	(130,611)	432,945	(2,321,090)	3,769,004	(2,240,737)	12,509,372
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,465,693)	124,427	(412,444)	2,211,176	(3,686,498)	297,646	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	3,153,282	-	-	-	-	3,153,282	-
70 Schedule "M" Additions	3,833,186	-	-	-	146,688	-	3,686,498
72 Schedule "M" Deductions	20,596,779	14	-	-	-	-	20,596,765
73 Income Before Tax	(21,382,568)	124,413	(412,444)	2,211,176	(3,539,810)	(2,855,636)	(16,910,267)
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	(21,382,568)	124,413	(412,444)	2,211,176	(3,539,810)	(2,855,636)	(16,910,267)
78							
79 Federal Income Taxes	(5,311,270)	26,127	(86,613)	464,347	(743,360)	(1,420,614)	(3,551,156)

2. RESULTS OF OPERATIONS

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	DECEMBER 2018
FILE:	WA JAM December 2018 Result
PREPARED BY:	Revenue Requirement Department
DATE:	April 22, 2019
TIME:	3:21:49 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	1.329
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.

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

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:		Ref	UNADJUSTED RESULTS			WASHINGTON	ADJUSTMENTS	WASHINGTON
			TOTAL	OTHER	WASHINGTON		ADJ TOTAL	
1	Operating Revenues							
2	General Business Revenues	2.3	4,656,340,714	4,346,494,038	309,846,676	11,788,386	321,635,062	
3	Interdepartmental	2.3	0	0	0	0	0	
4	Special Sales	2.3	87,295,593	71,280,667	16,014,926	14,166,935	30,181,862	
5	Other Operating Revenues	2.4	179,803,512	168,870,633	10,932,879	(483,666)	10,449,213	
6	Total Operating Revenues	2.4	4,923,439,819	4,586,645,337	336,794,481	25,471,655	362,266,137	
7								
8	Operating Expenses:							
9	Steam Production	2.6	583,044,227	513,668,388	69,375,839	(3,819,278)	65,556,561	
10	Nuclear Production	2.7	0	0	0	0	0	
11	Hydro Production	2.9	40,476,776	33,762,375	6,714,401	50,696	6,765,096	
12	Other Power Supply	2.10	270,274,335	208,264,324	62,010,011	13,193,996	75,204,007	
13	Transmission	2.12	187,738,001	156,711,877	31,026,124	2,100,159	33,126,283	
14	Distribution	2.13	195,027,553	183,230,113	11,797,440	98,496	11,895,935	
15	Customer Accounts	2.14	83,661,636	77,466,900	6,194,735	(1,168,700)	5,026,035	
16	Customer Service	2.14	96,100,250	95,208,645	891,604	(2,071)	889,534	
17	Sales	2.15	0	0	0	0	0	
18	Administrative & General	2.16	135,362,970	126,609,832	8,753,138	(264,245)	8,488,893	
19								
20	Total O & M Expenses	2.16	1,591,685,747	1,394,922,454	196,763,293	10,189,052	206,952,345	
21								
22	Depreciation	2.18	717,144,241	668,444,343	48,699,898	3,467,885	52,167,783	
23	Amortization Expense	2.19	52,518,867	47,408,563	5,110,305	82,744	5,193,049	
24	Taxes Other Than Income	2.19	201,255,354	178,574,252	22,681,102	(130,154)	22,550,947	
25	Income Taxes - Federal	2.22	486,976,125	471,020,095	15,956,031	(4,679,684)	11,276,346	
26	Income Taxes - State	2.22	107,095,242	107,095,242	0	0	-	
27	Income Taxes - Def Net	2.21	(120,443,960)	(112,850,813)	(7,593,147)	7,321,677	(271,470)	
28	Investment Tax Credit Adj.	2.20	(3,152,015)	(3,152,015)	0	0	0	
29	Misc Revenue & Expense	2.4	(852,053)	(797,197)	(54,856)	112,440	57,585	
30								
31	Total Operating Expenses	2.22	3,032,227,548	2,750,664,923	281,562,625	16,363,959	297,926,585	
32								
33	Operating Revenue for Return		1,891,212,271	1,835,980,415	55,231,856	9,107,696	64,339,552	
34								
35	Rate Base:							
36	Electric Plant in Service	2.32	27,627,752,047	25,759,605,052	1,868,146,995	162,637,577	2,030,784,572	
37	Plant Held for Future Use	2.33	26,192,564	26,156,924	35,640	0	35,640	
38	Misc Deferred Debits	2.35	352,311,341	348,174,369	4,136,972	(3,664,233)	472,739	
39	Elec Plant Acq Adj	2.33	30,380,157	30,380,157	0	0	0	
40	Pensions	2.33	0	0	0	0	0	
41	Prepayments	2.35	60,493,860	58,358,000	2,135,860	(2,135,860)	0	
42	Fuel Stock	2.34	193,274,119	186,934,138	6,339,981	(6,339,981)	(0)	
43	Material & Supplies	2.34	239,764,181	231,423,434	8,340,747	(8,340,747)	0	
44	Working Capital	2.35	27,044,700	23,875,096	3,169,604	28,348,680	31,518,284	
45	Weatherization Loans	2.34	(1,202,370)	(1,208,333)	5,963	0	5,963	
46	Miscellaneous Rate Base	2.36	0	0	0	0	0	
47								
48	Total Electric Plant		28,556,010,599	26,663,698,837	1,892,311,762	170,505,437	2,062,817,199	
49								
50	Rate Base Deductions:							
51	Accum Prov For Depr	2.40	(9,602,478,073)	(8,867,930,009)	(734,548,064)	(57,189,020)	(791,737,085)	
52	Accum Prov For Amort	2.41	(582,743,678)	(522,759,371)	(59,984,307)	(2,397,116)	(62,381,423)	
53	Accum Def Income Taxes	2.37	(4,477,770,128)	(4,201,973,863)	(275,796,264)	10,425,320	(265,370,944)	
54	Unamortized ITC	2.37	(301,602)	(280,235)	(21,367)	0	(21,367)	
55	Customer Adv for Const	2.36	(42,135,614)	(42,152,601)	16,988	(1,254,887)	(1,237,900)	
56	Customer Service Deposits	2.36	0	0	0	(2,915,832)	(2,915,832)	
57	Misc. Rate Base Deductions	2.36	(483,114,432)	(455,061,644)	(28,052,788)	739,546	(27,313,243)	
58								
59	Total Rate Base Deductions		(15,188,543,526)	(14,090,157,723)	(1,098,385,804)	(52,591,989)	(1,150,977,793)	
60								
61	Total Rate Base		13,367,467,073	12,573,541,114	793,925,958	117,913,448	911,839,406	
62								
63	Return on Rate Base		14.148%		6.96%		7.06%	
64								
65	Return on Equity		23.447%		8.80%		9.00%	
66	Net Power Costs		498,251,718		112,106,131		109,763,267	
67	100 Basis Points in Equity:		65,634,263		3,898,176		4,477,131	
68	Revenue Requirement Impact		83,081,346		4,934,401		5,667,255	
69	Rate Base Decrease		(448,355,984)		(52,339,959)		(59,323,186)	

DECEMBER 2018 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		142,793	143,726	(933)	(62)	(994)
221		T	DGP		-	-	-	-	-
222		T	CAEE		-	-	-	-	-
223		CUST	CN		-	-	-	-	-
224		PTD	SO		(884,217)	(824,427)	(59,789)	60,191	402
225		P	CAGW		26,718	20,838	5,880	-	5,880
226		P	CAGE		(137,165)	(137,165)	-	-	-
227		P	SG		-	-	-	-	-
228				B1	(851,871)	(797,029)	(54,842)	60,130	5,288
229									
230		Total Miscellaneous Revenues			(852,053)	(797,197)	(54,856)	60,129	5,274
231		Miscellaneous Expenses							
232	4311	Interest on Customer Deposits							
233		CUST	S		-	-	-	52,311	52,311
234					-	-	-	52,311	52,311
235		Total Miscellaneous Expenses			-	-	-	52,311	52,311
236									
237		Net Misc Revenue and Expense			(852,053)	(797,197)	(54,856)	112,440	57,585
238									
239	500	Operation Supervision & Engineering							
240		P	SG		313,199	288,139	25,060	213	25,273
241		P	CAGW		46,436	36,217	10,220	(3,048)	7,171
242		P	CAGE		3,556,072	3,556,072	-	-	-
243		P	JBG		13,931,212	10,865,256	3,065,956	16,905	3,082,861
244		P	CAGE		-	-	-	-	-
245				B2	17,846,918	14,745,683	3,101,235	14,070	3,115,305
246									
247	501	Fuel Related							
248		P	SE		(103,324)	(95,592)	(7,731)	-	(7,731)
249		P	S		(802,139)	(802,139)	-	-	-
250		P	SE		-	-	-	-	-
251		P	CAGW		1,599,194	1,247,246	351,948	(105,024)	246,924
252		P	CAGE		-	-	-	-	-
253		P	CAEW		-	-	-	-	-
254		P	CAEE		40,951,501	40,951,501	-	-	-
255		P	JBE		2,799,310	2,161,752	637,558	-	637,558
256		P	CAEE		-	-	-	-	-
257		P	JBG		-	-	-	-	-
258				B2	44,444,542	43,462,768	981,774	(105,024)	876,751
259									
260	501NPC	Fuel Related							
261			S		-	-	-	-	-
262			SE		-	-	-	-	-
263			SE		-	-	-	-	-
264			SE		-	-	-	-	-
265			CAGW		-	-	-	-	-
266			CAGE		-	-	-	-	-
267			CAEW		235,236,978	181,660,486	53,576,492	(3,344,296)	50,232,196
268			CAEE		-	-	-	-	-
269			JBE		-	-	-	-	-
270			CAEE		-	-	-	-	-
271			JBG		-	-	-	-	-
272				B2	235,236,978	181,660,486	53,576,492	(3,344,296)	50,232,196
273									
274		Total Fuel Related			279,681,520	225,123,254	54,558,266	(3,449,319)	51,108,947
275									
276	502	Steam Expenses							
277		P	SG		-	-	-	-	-
278		P	CAGW		1,147,621	895,055	252,566	(75,368)	177,199
279		P	CAGE		59,773,527	59,773,527	-	-	-
280		P	JBG		19,732,162	15,389,544	4,342,618	-	4,342,618
281		P	CAGE		-	-	-	-	-
282				B2	80,653,310	76,058,126	4,595,184	(75,368)	4,519,817
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					-	-	-	-	-

DECEMBER 2018 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		55,434,808	42,809,231	12,625,577	8,114,336	20,739,913
524			CAEE		-	-	-	-	-
525			SSECT		-	-	-	-	-
526				B2	55,434,808	42,809,231	12,625,577	8,114,336	20,739,913
527									
528	548	Generation Expense							
529		P	SG		-	-	-	2,217	2,217
530		P	CAGW		9,160,056	7,144,128	2,015,928	8,376	2,024,305
531		P	CAGE		8,456,627	8,456,627	-	-	-
532		P	S		-	-	-	-	-
533				B2	17,616,683	15,600,755	2,015,928	10,593	2,026,521
534									
535	549	Miscellaneous Other							
536		0	S		87,015	87,015	-	-	-
537		P	SG		1,085,027	998,212	86,815	-	86,815
538		P	CAGW		1,593,760	1,243,008	350,752	-	350,752
539		P	CAGE		2,342,103	2,342,103	-	-	-
540		P	CAGE		-	-	-	-	-
541				B2	5,107,905	4,670,338	437,567	-	437,567
542									
543									
544									
545									
546	550	Rents							
547			S		329,655	329,655	-	-	-
548		P	SG		38,916	35,802	3,114	-	3,114
549		P	CAGW		2,168,493	1,691,255	477,238	-	477,238
550		P	CAGE		1,823,691	1,823,691	-	-	-
551		P	CAGE		-	-	-	-	-
552				B2	4,360,755	3,880,404	480,352	-	480,352
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		37,024	28,876	8,148	-	8,148
563		P	CAGE		4,359,931	4,359,931	-	-	-
564		P	CAGE		-	-	-	-	-
565				B2	4,396,955	4,388,807	8,148	-	8,148
566									
567	553	Maint of Generation & Electric Plant							
568		P	SG		-	-	-	-	-
569		P	CAGW		5,727,174	4,466,748	1,260,426	118,914	1,379,341
570		P	CAGE		12,032,085	12,032,085	-	-	-
571		P	CAGE		-	-	-	-	-
572				B2	17,759,259	16,498,833	1,260,426	118,914	1,379,341
573									
574	554	Maintenance of Misc. Other							
575		P	SG		-	-	-	-	-
576		P	CAGW		409,626	319,476	90,150	-	90,150
577		P	CAGE		961,816	961,816	-	-	-
578		P	CAGE		-	-	-	-	-
579				B2	1,371,442	1,281,292	90,150	-	90,150
580									
581		Total Other Power Generation		B2	106,333,411	89,387,369	16,946,042	8,243,843	25,189,885
582									
583									
584	555	Purchased Power							
585		P	S		(43,057,292)	(49,127,005)	6,069,712	-	6,069,712
586			CAEW		-	-	-	-	-
587			CAGW		-	-	-	-	-
588					(43,057,292)	(49,127,005)	6,069,712	-	6,069,712

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

FERC	DESCRIP	BUS	WCA	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
589	555NPC	Purchased Power-NPC							
590		P	SG		-	-	-	-	-
591		P	SE		-	-	-	-	-
592		P	CAGW		-	-	-	-	-
593		P	CAGW		160,093,227	124,860,203	35,233,025	5,609,708	40,842,732
594		P	CAGE		-	-	-	-	-
595		P	CAEW		3,756,894	2,901,241	855,653	(697,852)	157,800
596		P	CAEE		-	-	-	-	-
597			DGP		-	-	-	-	-
598			S		245,420	-	245,420	(37,356)	208,064
599					164,095,541	127,761,444	36,334,097	4,874,500	41,208,597
600									
601				B2	121,038,249	78,634,439	42,403,810	4,874,500	47,278,309
602									
603	556	System Control & Load Dispatch							
604		P	SG		1,211,514	1,114,578	96,936	-	96,936
605		P	CAGW		-	-	-	-	-
606		P	CAGE		-	-	-	-	-
607									
608				B2	1,211,514	1,114,578	96,936	-	96,936
609									
610									
611									
612	557	Other Expenses							
613		P	S		5,056,017	5,056,017	-	4,652	4,652
614		P	SG		25,558,715	23,513,709	2,045,005	(49,750)	1,995,256
615		P	SGCT		-	-	-	-	-
616		P	SO		-	-	-	8,015	8,015
617		P	CAEE		-	-	-	-	-
618		P	TROJP		-	-	-	-	-
619		P	CAGW		222,142	173,253	48,889	112,736	161,624
620		P	CAGE		8,722,032	8,722,032	-	-	-
621		P	JBG		2,123,598	1,656,241	467,358	-	467,358
622		P	CAEW		-	-	-	-	-
623		P	JBE		8,659	6,687	1,972	-	1,972
624				B2	41,691,162	39,127,939	2,563,224	75,653	2,638,877
625									
626									
627				B2	163,940,925	118,876,956	45,063,969	4,950,153	50,014,122
628									
629				B2	893,795,338	755,695,087	138,100,251	9,425,414	147,525,665
630									
631									
632		Summary of Production Expense by Factor							
633		S			(38,141,324)	(44,456,456)	6,315,132	(32,703)	6,282,429
634		SG			28,207,370	25,950,440	2,256,930	(47,320)	2,209,610
635		SE			(103,324)	(95,592)	(7,731)	-	(7,731)
636		JBG			62,318,290	48,603,395	13,714,895	90,859	13,805,754
637		TROJP			-	-	-	-	-
638		JBE			2,807,969	2,168,439	639,530	-	639,530
639		DGP			-	-	-	-	-
640		DEU			-	-	-	-	-
641		DEP			-	-	-	-	-
642		CAGW			218,666,727	170,542,954	48,123,773	5,334,376	53,458,149
643		CAGE			284,659,448	284,659,448	-	-	-
644		CAEW			294,428,680	227,370,959	67,057,722	4,072,188	71,129,910
645		CAEE			40,951,501	40,951,501	-	-	-
646		SNPPS			-	-	-	-	-
647		SNPPO			-	-	-	-	-
648		DGU			-	-	-	-	-
649		MC			-	-	-	-	-
650		SSGCT			-	-	-	-	-
651		SSECT			-	-	-	-	-
652		SSGC			-	-	-	-	-
653		SSGCH			-	-	-	-	-
654		SSECH			-	-	-	-	-
655				B2	893,795,338	755,695,087	138,100,251	9,417,399	147,517,650

DECEMBER 2018 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		6,139,538	5,648,301	491,237	18,168	509,405
658		T	JBG		-	-	-	225	225
659		T	CAGW		168,810	131,659	37,152	2,450	39,601
660		T	CAGE		464,302	464,302	-	-	-
661				B2	6,772,651	6,244,262	528,389	20,842	549,231
662									
663	561	Load Dispatching							
664		T	SG		17,670,189	16,256,361	1,413,828	-	1,413,828
665		T	JBG		(196,573)	(153,312)	(43,261)	-	(43,261)
666		T	CAGW		422,533	329,543	92,990	-	92,990
667		T	CAGE		1,997,260	1,997,260	-	-	-
668				B2	19,893,410	18,429,853	1,463,557	-	1,463,557
669	562	Station Expense							
670		T	SG		15,679	14,425	1,255	-	1,255
671		T	JBG		81,047	63,210	17,837	-	17,837
672		T	CAGW		567,307	442,455	124,852	-	124,852
673		T	CAGE		2,237,911	2,237,911	-	-	-
674				B2	2,901,944	2,758,001	143,943	-	143,943
675									
676	563	Overhead Line Expense							
677		T	SG		-	-	-	-	-
678		T	CAGW		100,078	78,053	22,025	-	22,025
679		T	CAGE		764,478	764,478	-	-	-
680				B2	864,556	842,531	22,025	-	22,025
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		116,253,654	90,668,763	25,584,892	2,179,531	27,764,422
701			CAGE		-	-	-	-	-
702			CAEW		-	-	-	-	-
703			CAEE		-	-	-	-	-
704					116,253,654	90,668,763	25,584,892	2,179,531	27,764,422
705									
706		Total Transmission of Electricity by Other							
707					116,253,654	90,668,763	25,584,892	2,179,531	27,764,422
708	566	Misc. Transmission Expense							
709		T	SG		2,323,350	2,137,454	185,896	-	185,896
710		T	CAGW		83,738	65,309	18,429	-	18,429
711		T	CAGE		452,082	452,082	-	-	-
712		0	S		-	-	-	-	-
713				B2	2,859,169	2,654,845	204,325	-	204,325
714									
715	567	Rents - Transmission							
716		T	SG		-	-	-	-	-
717		T	JBG		-	-	-	-	-
718		T	CAGW		938,024	731,585	206,439	-	206,439
719		T	CAGE		1,200,322	1,200,322	-	-	-
720				B2	2,138,345	1,931,907	206,439	-	206,439
721									
722	568	Maint Supervision & Engineering							
723		T	SG		669,070	615,536	53,534	-	53,534
724		T	CAGW		229,627	179,091	50,536	-	50,536
725		T	CAGE		545,884	545,884	-	-	-
726				B2	1,444,581	1,340,511	104,070	-	104,070
727									
728	569	Maintenance of Structures							
729		T	SG		5,696,692	5,240,888	455,804	-	455,804
730		T	CAGW		380,344	296,639	83,705	-	83,705
731		T	CAGE		96,074	96,074	-	-	-
732				B2	6,173,110	5,633,600	539,510	-	539,510

DECEMBER 2018 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				169,431,124	154,213,442	15,217,682	341,737	15,559,419	
1170	DGP				-	-	-	-	-	
1171	DGU				-	-	-	-	-	
1172	SG				33,691	30,995	2,696	0	2,696	
1173	SO				15,332,195	14,295,455	1,036,740	41,603	1,078,343	
1174	CN				1,171,117	1,089,502	81,614	(3,327)	78,288	
1175	SE				-	-	-	-	-	
1176	CAGW				106,032,178	82,696,810	23,335,368	2,966,270	26,301,637	
1177	CAGE				384,035,906	384,035,906	-	-	-	
1178	CAEW				-	-	-	-	-	
1179	CAEE				96,246	96,246	-	-	-	
1180	JBG				41,011,784	31,985,986	9,025,798	121,601	9,147,400	
1181	JBE				-	-	-	-	-	
1182	Total Depreciation Expense By Factor				B3	717,144,241	668,444,343	48,699,898	3,467,885	52,167,783
1183										
1184	404GP	Amort of LT Plant - Capital Lease Gen								
1185		I-SITU	S		712,281	630,963	81,318	-	81,318	
1186		I-SG	SG		-	-	-	-	-	
1187		PTD	SO		355,133	331,120	24,014	-	24,014	
1188		I-DGU	DGU		-	-	-	-	-	
1189		CUST	CN		-	-	-	-	-	
1190		I-SG	CAGW		-	-	-	-	-	
1191		I-SG	CAGE		-	-	-	-	-	
1192		I-DGP	DGP		-	-	-	-	-	
1193					B4	1,067,414	962,082	105,332	-	105,332
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		804,599	801,575	3,024	3	3,026	
1202		P	SE		-	-	-	-	-	
1203		I-SG	SG		7,196,271	6,620,483	575,788	-	575,788	
1204		PTD	SO		11,154,281	10,400,045	754,236	62,356	816,591	
1205		CUST	CN		8,739,183	8,130,155	609,028	17,928	626,956	
1206		I-SG	CAGW		-	-	-	-	-	
1207		I-SG	CAGE		-	-	-	-	-	
1208		I-DGP	DGP		-	-	-	-	-	
1209		I-SG	CAGE		-	-	-	-	-	
1210		I-SG	CAGE		-	-	-	-	-	
1211		I-SG	CAGW		13,383,473	10,438,062	2,945,410	2,653	2,948,063	
1212		I-SG	CAGE		4,460,350	4,460,350	-	-	-	
1213		P	JBG		224,066	174,754	49,312	(195)	49,117	
1214		P	CAEW		-	-	-	-	-	
1215		P	CAEE		2,705	2,705	-	-	-	
1216		I-DGU	DGU		-	-	-	-	-	
1217					B4	45,964,927	41,028,129	4,936,798	82,744	5,019,542
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		309,776	241,601	68,175	-	68,175	
1233		P	CAGE		-	-	-	-	-	
1234		P	SG		-	-	-	-	-	
1235					B4	309,776	241,601	68,175	-	68,175
1236										
1237	Total Amortization of Limited Term Plant				B4	47,342,117	42,231,812	5,110,304	82,744	5,193,049
1238										
1239										
1240	405	Amortization of Other Electric Plant								
1241		GP	S		-	-	-	-	-	
1242										
1243					B4	-	-	-	-	
1244										

DECEMBER 2018 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		(52,144,227)	(50,256,843)	(1,887,384)	(195,909)	(2,083,293)	
1381		DPW	CIAC		(26,469,362)	(24,751,430)	(1,717,932)	-	(1,717,932)	
1382		GP	SCHMDEXP		(237,942,889)	(221,784,641)	(16,158,248)	2,899,881	(13,258,367)	
1383		GP	SNP		(7,485,854)	(7,025,088)	(460,766)	8,852	(451,914)	
1384		PT	SG		(150)	(138)	(12)	12	(0)	
1385		PT	SNPD		(516,039)	(482,547)	(33,492)	-	(33,492)	
1386		LABOF	SO		(2,140,170)	(1,995,455)	(144,715)	55,002	(89,714)	
1387		IBT	TAXDEPR		-	-	-	-	-	
1388		CUST	JBG		-	-	-	(18,823)	(18,823)	
1389		CUST	BADDEBT		520,743	443,500	77,243	(77,243)	-	
1390		GP	GPS		48,538	45,256	3,282	(3,282)	-	
1391		P	CN		-	-	-	(3,590)	(3,590)	
1392		P	JBE		(4,376,003)	(3,379,345)	(996,658)	65,935	(930,723)	
1393		PT	CAGW		17,579	13,710	3,869	(104,082)	(100,213)	
1394		PT	CAGE		(352,586)	(352,586)	-	-	-	
1395		P	SE		-	-	-	-	-	
1396		P	CAEE		(6,023,309)	(6,023,309)	-	-	-	
1397				B7	(336,863,729)	(315,548,916)	(21,314,813)	2,626,752	(18,688,061)	
1398										
1399		TOTAL DEFERRED INCOME TAXES			B7	(120,443,960)	(112,850,813)	(7,593,147)	7,321,677	(271,470)
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		49,907	38,540	11,367	-	11,367	
1413		P	SCHMDEXP		73,079	68,116	4,963	-	4,963	
1414		P	CAEE		-	-	-	-	-	
1415		P	CAGW		-	-	-	-	-	
1416		P	CAGE		-	-	-	-	-	
1417		LABOF	SNP		-	-	-	-	-	
1418		SCHM	SO		175,768	163,883	11,885	-	11,885	
1419										
1420				B6	298,754	270,540	28,214	-	28,214	
1421										
1422	SCHMAT	Additions - Temporary								
1423		SCHM	S		127,063,624	115,225,619	11,838,005	261,505	12,099,510	
1424		P	JBE		17,798,327	13,744,662	4,053,665	-	4,053,665	
1425		DPW	CIAC		107,657,673	100,670,404	6,987,269	-	6,987,269	
1426		SCHM	SNP		30,446,888	28,572,835	1,874,053	-	1,874,053	
1427		P	TROJD		-	-	-	-	-	
1428		P	CN		-	-	-	14,601	14,601	
1429		SCHM	SE		-	-	-	-	-	
1430		P	SG		612	563	49	0	49	
1431		SCHM	GPS		(197,416)	(184,067)	(13,349)	-	(13,349)	
1432		SCHM	SO		8,704,625	8,116,031	588,594	(112,619)	475,975	
1433		SCHM	SNPD		2,098,862	1,962,640	136,222	-	136,222	
1434		P	JBG		-	-	-	82,935	82,935	
1435		CUST	BADDEBT		(2,117,994)	(1,803,825)	(314,169)	-	(314,169)	
1436		P	CAGW		(65,645)	(51,198)	(14,447)	3,734,709	3,720,262	
1437		P	CAGE		15,474	15,474	-	-	-	
1438		SCHM	CAEW		-	-	-	-	-	
1439		SCHM	CAEE		24,498,339	24,498,339	-	-	-	
1440		BOOKI	SCHMDEXP		967,774,681	902,054,948	65,719,734	(11,794,559)	53,925,174	
1441				B6	1,283,678,050	1,192,822,425	90,855,625	(7,813,426)	83,042,198	
1442										
1443		TOTAL SCHEDULE - M ADDITIONS			B6	1,283,976,804	1,193,092,965	90,883,839	(7,813,426)	83,070,413
1444										
1445	SCHMDF	Deductions - Flow Through								
1446		SCHMI	S		-	-	-	-	-	
1447		SCHMI	CAGW		-	-	-	-	-	
1448		SCHMI	CAGE		-	-	-	-	-	
1449		SCHMI	DGP		-	-	-	-	-	
1450		SCHMI	DGU		-	-	-	-	-	
1451				B6	-	-	-	-	-	

DECEMBER 2018 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		(17,636)	(13,619)	(4,017)	-	(4,017)
1523	40910	Fed. Credit	P SO		(9,007)	(8,398)	(609)	-	(609)
1524	40910	Fed. Credit	P SG		-	-	-	-	-
1525	40910	Fed. Credit	CAGW		(2,362,228)	(1,842,353)	(519,875)	(820,931)	(1,340,805)
1526	40910	Fed. Credit	CAEE		-	-	-	-	-
1527	FEDERAL INCOME TAX				486,976,125	471,020,095	15,956,031	(4,679,684)	11,276,346
1528									
1529	TOTAL OPERATING EXPENSES				3,032,227,548	2,750,664,923	281,562,625	16,363,959	297,926,585
1530	310	Land and Land Rights							
1531		P	DGP		-	-	-	-	-
1532		P	DGU		-	-	-	-	-
1533		P	SG		-	-	-	-	-
1534		P	CAGW		1,788,644	1,395,003	393,642	-	393,642
1535		P	CAGE		90,007,497	90,007,497	-	-	-
1536		P	JBG		1,193,761	931,040	262,721	-	262,721
1537		P	S		-	-	-	-	-
1538		P	CAGE		-	-	-	-	-
1539				B8	92,989,902	92,333,540	656,362	-	656,362
1540									
1541	311	Structures and Improvements							
1542		P	DGP		-	-	-	-	-
1543		P	DGU		-	-	-	-	-
1544		P	SG		-	-	-	-	-
1545		P	CAGW		62,874,521	49,037,211	13,837,309	11,105	13,848,414
1546		P	CAGE		820,877,373	820,877,373	-	-	-
1547		P	JBG		147,502,188	115,040,176	32,462,012	118,427	32,580,439
1548		P	CAGE		-	-	-	-	-
1549				B8	1,031,254,081	984,954,760	46,299,321	129,531	46,428,853
1550									
1551	312	Boiler Plant Equipment							
1552		P	DGP		-	-	-	-	-
1553		P	DGU		-	-	-	-	-
1554		P	SG		-	-	-	-	-
1555		P	CAGW		122,264,202	95,356,520	26,907,682	(28,111,459)	(1,203,777)
1556		P	CAGE		3,521,775,625	3,521,775,625	-	-	-
1557		P	JBG		984,631,980	767,935,976	216,696,005	(46,612,783)	170,083,222
1558		P	S		-	-	-	(274,584)	(274,584)
1559				B8	4,628,671,807	4,385,068,121	243,603,687	(74,998,827)	168,604,860
1560									
1561	314	Turbogenerator Units							
1562		P	DGP		-	-	-	-	-
1563		P	DGU		-	-	-	-	-
1564		P	SG		-	-	-	-	-
1565		P	CAGW		39,085,331	30,483,503	8,601,828	134	8,601,963
1566		P	CAGE		747,974,867	747,974,867	-	-	-
1567		P	JBG		205,446,306	160,232,059	45,214,247	30,833	45,245,081
1568		P	CAGE		-	-	-	-	-
1569				B8	992,506,504	938,690,429	53,816,075	30,968	53,847,043
1570									
1571	315	Accessory Electric Equipment							
1572		P	DGP		-	-	-	-	-
1573		P	DGU		-	-	-	-	-
1574		P	SG		-	-	-	-	-
1575		P	CAGW		9,319,831	7,268,740	2,051,091	9,415	2,060,506
1576		P	CAGE		417,893,799	417,893,799	-	-	-
1577		P	JBG		60,703,578	47,344,046	13,359,532	8,116	13,367,648
1578		P	CAGE		-	-	-	-	-
1579				B8	487,917,208	472,506,584	15,410,624	17,530	15,428,154
1580									
1581									
1582									
1583	316	Misc Power Plant Equipment							
1584		P	DGP		-	-	-	-	-
1585		P	DGU		-	-	-	-	-
1586		P	SG		-	-	-	-	-
1587		P	CAGW		415,247	323,860	91,387	0	91,387
1588		P	CAGE		26,907,522	26,907,522	-	-	-
1589		P	JBG		5,021,478	3,916,360	1,105,118	29,351	1,134,469
1590		P	CAGE		-	-	-	-	-
1591				B8	32,344,246	31,147,742	1,196,504	29,351	1,225,855
1592									
1593	317	Steam Plant ARO							
1594		P	S		-	-	-	-	-
1595					-	-	-	-	-
1596					-	-	-	-	-

DECEMBER 2018 West Control Area AVERAGE-OF-MONTHLY-AVERAGES						UNADJUSTED RESULTS			WASHINGTON	
FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
ACCT	DESCRIP	FUNC	FACTOR							
1743	Summary of Hydraulic Plant by Factor									
1744	S			-	-	-	-	-	-	
1745	SG			-	-	-	-	-	-	
1746	CAGW			875,473,421	682,800,833	192,672,589	1,164,478	193,837,066		
1747	CAGE			184,669,047	184,669,047	-	-	-	-	
1748	DGP			-	-	-	-	-	-	
1749	DGU			-	-	-	-	-	-	
1750	Total Hydraulic Plant by Factor			B8	1,060,142,469	867,469,880	192,672,589	1,164,478	193,837,066	
1751										
1752	340	Land and Land Rights								
1753		S		74,986	74,986	-	-	-	-	
1754		P	SG	-	-	-	-	-	-	
1755		P	DGU	-	-	-	-	-	-	
1756		P	CAGW	4,555,778	3,553,151	1,002,627	(6,233)	996,394		
1757		P	CAGE	40,830,447	40,830,447	-	-	-	-	
1758		P	CAGE	-	-	-	-	-	-	
1759				B8	45,461,211	44,458,584	1,002,627	(6,233)	996,394	
1760										
1761	341	Structures and Improvements								
1762		P	SG	-	-	-	-	-	-	
1763		P	DGU	-	-	-	-	-	-	
1764		P	CAGW	58,079,647	45,297,585	12,782,062	44,254	12,826,316		
1765		P	CAGE	169,870,093	169,870,093	-	-	-	-	
1766		P	CAGE	-	-	-	-	-	-	
1767				B8	227,949,740	215,167,678	12,782,062	44,254	12,826,316	
1768										
1769	342	Fuel Holders, Producers & Accessories								
1770		P	SG	-	-	-	-	-	-	
1771		P	DGU	-	-	-	-	-	-	
1772		P	CAGW	1,622,667	1,265,554	357,114	-	357,114		
1773		P	CAGE	14,565,436	14,565,436	-	-	-	-	
1774		P	CAGE	-	-	-	-	-	-	
1775				B8	16,188,103	15,830,990	357,114	-	357,114	
1776										
1777	343	Prime Movers								
1778		P	S	-	-	-	-	-	-	
1779		P	DGU	-	-	-	-	-	-	
1780		P	SG	-	-	-	-	-	-	
1781		P	CAGW	977,758,212	762,574,974	215,183,238	92,623,459	307,806,697		
1782		P	CAGE	1,945,714,301	1,945,714,301	-	-	-	-	
1783		P	CAGE	-	-	-	-	-	-	
1784				B8	2,923,472,513	2,708,289,275	215,183,238	92,623,459	307,806,697	
1785										
1786	344	Generators								
1787		P	S	-	-	-	-	-	-	
1788		P	DGU	-	-	-	-	-	-	
1789		P	SG	-	-	-	-	-	-	
1790		P	CAGW	134,492,173	104,893,382	29,598,791	1,700	29,600,491		
1791		P	CAGE	340,800,841	340,800,841	-	-	-	-	
1792		P	CAGE	-	-	-	-	-	-	
1793				B8	475,293,014	445,694,223	29,598,791	1,700	29,600,491	
1794										
1795	345	Accessory Electric Plant								
1796		P	SG	-	-	-	-	-	-	
1797		P	DGU	-	-	-	-	-	-	
1798		P	CAGW	88,414,511	68,956,407	19,458,104	53,709	19,511,813		
1799		P	CAGE	238,730,842	238,730,842	-	-	-	-	
1800		P	CAGE	-	-	-	-	-	-	
1801				B8	327,145,353	307,687,249	19,458,104	53,709	19,511,813	
1802										
1803										
1804										
1805	346	Misc. Power Plant Equipment								
1806		P	SG	-	-	-	-	-	-	
1807		P	DGU	-	-	-	-	-	-	
1808		P	CAGW	4,073,173	3,176,757	896,417	2,976	899,392		
1809		P	CAGE	11,837,628	11,837,628	-	-	-	-	
1810				B8	15,910,801	15,014,384	896,417	2,976	899,392	
1811										
1812	347	Other Production ARO								
1813		P	S	-	-	-	-	-	-	
1814				-	-	-	-	-	-	
1815				-	-	-	-	-	-	

DECEMBER 2018 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			7,599,133	7,239,660	359,473	(54,986)	304,487
2035		G-DGF DGP			-	-	-	-	-
2036		G-DGL DGU			-	-	-	-	-
2037		CUST CN			5,165,130	4,805,176	359,954	(62,010)	297,944
2038		G-SG SG			-	-	-	-	-
2039		P SE			-	-	-	-	-
2040		PTD SO			64,403,214	60,048,366	4,354,848	328,556	4,683,405
2041		G-SG CAGW			554,154	432,197	121,957	7,605	129,562
2042		G-SG CAGE			1,911,534	1,911,534	-	-	-
2043		P JBG			196,752	153,451	43,301	11,475	54,776
2044		P JBE			-	-	-	-	-
2045		P CAEE			38,688	38,688	-	-	-
2046		G-SG CAGE			-	-	-	-	-
2047		G-SG CAGE			-	-	-	-	-
2048				B8	79,868,605	74,629,072	5,239,534	230,641	5,470,174
2049									
2050	392	Transportation Equipment							
2051		G-SITLS			86,215,317	80,928,528	5,286,790	188,700	5,475,490
2052		PTD SO			8,639,909	8,055,691	584,218	(98,730)	485,487
2053		G-SG SG			-	-	-	-	-
2054		CUST CN			-	-	-	-	-
2055		G-DGL DGU			-	-	-	-	-
2056		P SE			-	-	-	-	-
2057		G-DGF DGP			-	-	-	-	-
2058		G-SG CAGW			5,678,149	4,428,512	1,249,637	5,094	1,254,731
2059		G-SG CAGE			13,707,958	13,707,958	-	-	-
2060		P JBG			2,502,243	1,951,554	550,689	4,693	555,382
2061		P CAEW			-	-	-	-	-
2062		P CAEE			529,527	529,527	-	-	-
2063		G-SG CAGE			-	-	-	-	-
2064		G-SG CAGE			-	-	-	-	-
2065				B8	117,273,103	109,601,770	7,671,333	99,757	7,771,090
2066									
2067	393	Stores Equipment							
2068		G-SITLS			8,511,325	7,773,946	737,380	(1,763)	735,616
2069		G-DGF DGP			-	-	-	-	-
2070		G-DGL DGU			-	-	-	-	-
2071		PTD SO			255,371	238,103	17,268	(19)	17,248
2072		G-SG SG			-	-	-	-	-
2073		G-SG CAGW			747,485	582,980	164,505	93	164,598
2074		G-SG CAGE			4,332,255	4,332,255	-	-	-
2075		G-SG JBG			718,485	560,362	158,123	34,752	192,875
2076		G-SG CAGE			-	-	-	-	-
2077				B8	14,564,921	13,487,645	1,077,275	33,062	1,110,338
2078									
2079	394	Tools, Shop & Garage Equipment							
2080		G-SITLS			34,134,320	31,321,760	2,812,560	45,059	2,857,619
2081		G-DGF DGP			-	-	-	-	-
2082		G-SG SG			-	-	-	-	-
2083		PTD SO			3,021,639	2,817,320	204,319	249	204,568
2084		P SE			-	-	-	-	-
2085		G-DGL DGU			-	-	-	-	-
2086		G-SG CAGW			2,798,441	2,182,565	615,876	2,240	618,115
2087		G-SG CAGE			18,443,825	18,443,825	-	-	-
2088		P JBG			2,946,323	2,297,902	648,421	38,702	687,123
2089		P CAEW			-	-	-	-	-
2090		P CAEE			110,229	110,229	-	-	-
2091		G-SG CAGE			-	-	-	-	-
2092		G-SG CAGE			-	-	-	-	-
2093				B8	61,454,777	57,173,601	4,281,176	86,249	4,367,425
2094									
2095	395	Laboratory Equipment							
2096		G-SITLS			20,752,808	19,456,011	1,296,797	1,591	1,298,388
2097		G-DGF DGP			-	-	-	-	-
2098		G-DGL DGU			-	-	-	-	-
2099		PTD SO			4,683,719	4,367,013	316,706	3,950	320,656
2100		P SE			-	-	-	-	-
2101		G-SG SG			-	-	-	-	-
2102		G-SG CAGW			1,338,964	1,044,287	294,677	195	294,872
2103		G-SG CAGE			4,683,086	4,683,086	-	-	-
2104		P JBG			277,548	216,466	61,082	14,025	75,107
2105		P CAEW			-	-	-	-	-
2106		P CAEE			1,195,298	1,195,298	-	-	-
2107		G-SG CAGE			-	-	-	-	-
2108		G-SG CAGE			-	-	-	-	-
2109				B8	32,931,422	30,962,160	1,969,262	19,761	1,989,023

DECEMBER 2018 West Control Area AVERAGE-OF-MONTHLY-AVERAGES						UNADJUSTED RESULTS			WASHINGTON	
FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
ACCT	DESCRIP	FUNC	FACTOR							
2110										
2111	396	Power Operated Equipment								
2112		G-SITLS		130,550,913	121,738,294	8,812,620	445,662	9,258,282		
2113		G-DGF DGP		-	-	-	-	-		
2114		G-SG SG		-	-	-	-	-		
2115		PTD SO		5,014,547	4,675,471	339,076	143,603	482,679		
2116		G-DGL DGU		-	-	-	-	-		
2117		P SE		-	-	-	-	-		
2118		G-SG CAGW		3,297,664	2,571,920	725,744	142,030	867,774		
2119		G-SG CAGE		32,229,987	32,229,987	-	-	-		
2120		P JBG		9,972,928	7,778,104	2,194,824	19,499	2,214,323		
2121		P CAEW		-	-	-	-	-		
2122		P CAEE		403,876	403,876	-	-	-		
2123		G-SG CAGE		-	-	-	-	-		
2124		G-SG CAGE		-	-	-	-	-		
2125			B8	181,469,915	169,397,652	12,072,263	750,794	12,823,057		
2126	397	Communication Equipment								
2127		G-SITLS		192,106,959	178,429,084	13,677,876	(166,318)	13,511,558		
2128		COM_IDGP		-	-	-	-	-		
2129		COM_IDGU		-	-	-	-	-		
2130		PTD SO		89,800,901	83,728,699	6,072,202	354,403	6,426,604		
2131		CUST CN		3,848,470	3,580,273	268,197	4	268,201		
2132		G-SG SG		138,684	127,587	11,096	-	11,096		
2133		COM_I SE		-	-	-	-	-		
2134		G-SG CAGW		50,697,528	39,540,109	11,157,419	90,373	11,247,792		
2135		COM_I CAGE		119,739,541	119,739,541	-	-	-		
2136		COM_I JBG		4,790,809	3,736,457	1,054,352	9,285	1,063,638		
2137		COM_I CAEW		-	-	-	-	-		
2138		COM_I CAEE		341,558	341,558	-	-	-		
2139		COM_I CAGE		-	-	-	-	-		
2140		COM_I CAGE		-	-	-	-	-		
2141			B8	461,464,450	429,223,308	32,241,143	287,747	32,528,890		
2142										
2143	398	Misc. Equipment								
2144		G-SITLS		2,837,107	2,653,151	183,955	(88)	183,867		
2145		G-DGF DGP		-	-	-	-	-		
2146		G-DGL DGU		-	-	-	-	-		
2147		CUST CN		79,740	74,183	5,557	(441)	5,116		
2148		PTD SO		2,432,958	2,268,445	164,513	338	164,851		
2149		P SE		-	-	-	-	-		
2150		G-SG SG		-	-	-	-	-		
2151		G-SG CAGW		402,790	314,145	88,645	1,711	90,356		
2152		G-SG CAGE		2,026,372	2,026,372	-	-	-		
2153		P JBG		156,101	121,746	34,354	4,400	38,754		
2154		P CAEW		-	-	-	-	-		
2155		P CAEE		4,527	4,527	-	-	-		
2156		G-SG CAGE		-	-	-	-	-		
2157			B8	7,939,595	7,462,570	477,025	5,920	482,945		
2158										
2159	399	Coal Mine								
2160		P SE		-	-	-	-	-		
2161		P CAEW		-	-	-	-	-		
2162		P CAEE		1,854,828	1,854,828	-	-	-		
2163	MP	P JBE		-	-	-	69,482,702	69,482,702		
2164			B8	1,854,828	1,854,828	-	69,482,702	69,482,702		
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		4,210,846	4,210,846	-	-	-		
2175		P CAGW		3,643,401	2,841,568	801,833	-	801,833		
2176		P CAGE		8,718,565	8,718,565	-	-	-		
2177		PTD SO		2,376,200	2,215,525	160,675	-	160,675		
2178			B9	18,949,012	17,986,504	962,508	-	962,508		
2179										
2180		Remove Capital Leases		(18,949,012)	(17,986,504)	(962,508)	-	(962,508)		
2181			B9	-	-	-	-	-		
2182										
2183	1011392	General Vehicles Capital Leases								
2184		LABOF SO		-	-	-	-	-		
2185			B9	-	-	-	-	-		

DECEMBER 2018 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		19,312,830	18,006,925	1,305,904	1,600,575	2,906,479	
2193			CUST CN							
2194			G-SG SG		(88,995)	(81,874)	(7,121)	7,121		
2195			G-SG CAGE		88,995	88,995				
2196			G-DGL CAGW							
2197					19,312,830	18,014,046	1,298,784	1,607,695	2,906,479	
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	1,244,559,707	1,154,838,424	89,721,283	72,609,505	162,330,788	
2208										
2209			Summary of General Plant by Factor							
2210			S		631,277,885	583,142,232	48,135,653	474,492	48,610,145	
2211			JBG		21,583,617	16,833,534	4,750,083	136,831	4,886,914	
2212			JBE					69,482,702	69,482,702	
2213			SG		49,689	45,713	3,976	7,121	11,096	
2214			SO		304,060,444	283,500,335	20,560,109	2,318,827	22,878,936	
2215			SE							
2216			CN		18,377,013	17,096,332	1,280,681	(59,820)	1,220,861	
2217			DEU							
2218			CAGW		72,489,193	56,535,904	15,953,289	249,352	16,202,641	
2219			CAGE		210,135,796	210,135,796				
2220			CAEW							
2221			CAEE		5,535,081	5,535,081				
2222			SSGCT							
2223			SSGCH							
2224			Less Capital Leases		(18,949,012)	(17,986,504)	(962,508)		(962,508)	
2225			Total General Plant by Factor	B8	1,244,559,707	1,154,838,424	89,721,283	72,609,505	162,330,788	
2226	301		Organization							
2227			I-SITU: S							
2228			PTD SO							
2229			I-SG CAGW							
2230			I-SG CAGE							
2231			I-SG SG							
2232				B8						
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		181,426,245	141,498,289	39,927,956	150	39,928,106	
2239			I-SG CAGE		14,386,245	14,386,245				
2240			I-DGP DGP							
2241			I-DGU DGU							
2242				B8	164,731,275	124,803,319	39,927,956	150	39,928,106	
2243										
2244	303		Miscellaneous Intangible Plant							
2245			I-SITU: S		18,294,076	16,259,603	2,034,473	1,890	2,036,363	
2246			I-SG SG		1,600,187	1,472,153	128,034		128,034	
2247			PTD SO		380,385,498	354,664,403	25,721,095	1,345,074	27,066,168	
2248			P SE							
2249			CUST CN		163,309,545	151,928,617	11,380,929	268,615	11,649,544	
2250			I-SG CAGW		76,566,878	59,716,179	16,850,698	85,285	16,935,983	
2251			I-SG CAGE		84,977,702	84,977,702				
2252			P JBG		2,137,918	1,667,409	470,509	(1,848)	468,661	
2253			P CAEW							
2254			P CAEE		14,043	14,043				
2255			I-SG CAGE							
2256			I-SG CAGE							
2257				B8	727,285,847	670,700,109	56,585,738	1,699,015	58,284,753	
2258	303		Less Non-Utility Plant							
2259			I-SITU: S							
2260				B8	727,285,847	670,700,109	56,585,738	1,699,015	58,284,753	

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

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2261	IP	Unclassified	Intangible Plant - Acct 300						
2262		I-SITU	S		-	-	-	-	-
2263		I-SG	SG		-	-	-	-	-
2264		I-DGU	DGU		-	-	-	-	-
2265		PTD	SO		-	-	-	-	-
2266					-	-	-	-	-
2267					-	-	-	-	-
2268					-	-	-	-	-
2269					-	-	-	-	-
2270					-	-	-	-	-
2271					-	-	-	-	-
2272					-	-	-	-	-
2273					-	-	-	-	-
2274					-	-	-	-	-
2275					-	-	-	-	-
2276					-	-	-	-	-
2277					-	-	-	-	-
2278					-	-	-	-	-
2279					-	-	-	-	-
2280					-	-	-	-	-
2281					-	-	-	-	-
2282					-	-	-	-	-
2283					-	-	-	-	-
2284					-	-	-	-	-
2285					-	-	-	-	-
2286					-	-	-	-	-
2287					-	-	-	-	-
2288					-	-	-	-	-
2289					-	-	-	-	-
2290					-	-	-	-	-
2291					-	-	-	-	-
2292					-	-	-	-	-
2293					-	-	-	-	-
2294					-	-	-	-	-
2295					-	-	-	-	-
2296					-	-	-	-	-
2297					-	-	-	-	-
2298					-	-	-	-	-
2299					-	-	-	-	-
2300					-	-	-	-	-
2301					-	-	-	-	-
2302					-	-	-	-	-
2303					-	-	-	-	-
2304					-	-	-	-	-
2305					-	-	-	-	-
2306					-	-	-	-	-
2307					-	-	-	-	-
2308					-	-	-	-	-
2309					-	-	-	-	-
2310					-	-	-	-	-
2311					-	-	-	-	-
2312					-	-	-	-	-
2313					-	-	-	-	-
2314					-	-	-	-	-
2315					-	-	-	-	-
2316					-	-	-	-	-
2317					-	-	-	-	-
2318					-	-	-	-	-
2319					-	-	-	-	-
2320					-	-	-	-	-
2321					-	-	-	-	-
2322					-	-	-	-	-
2323					-	-	-	-	-
2324					-	-	-	-	-
2325					-	-	-	-	-
2326					-	-	-	-	-
2327					-	-	-	-	-
2328					-	-	-	-	-
2329					-	-	-	-	-
2330					-	-	-	-	-
2331					-	-	-	-	-
2332					-	-	-	-	-
2333					-	-	-	-	-
2334					-	-	-	-	-
2335					-	-	-	-	-
2336					-	-	-	-	-
2337					-	-	-	-	-
2261					892,017,121	795,503,427	96,513,694	1,699,165	98,212,860
2268				B8					
2270									
2271					(12,787,139)	(14,821,612)	2,034,473	1,890	2,036,363
2272					2,137,918	1,667,409	470,509	(1,848)	468,661
2273					-	-	-	-	-
2274					1,600,187	1,472,153	128,034	-	128,034
2275					380,385,498	354,664,403	25,721,095	1,345,074	27,066,168
2276					163,309,545	151,928,617	11,380,929	268,615	11,649,544
2277					257,993,123	201,214,468	56,778,654	85,435	56,864,089
2278					99,363,947	99,363,947	-	-	-
2279					-	-	-	-	-
2280					14,043	14,043	-	-	-
2281					-	-	-	-	-
2282					-	-	-	-	-
2283					-	-	-	-	-
2284					-	-	-	-	-
2284					892,017,121	795,503,427	96,513,694	1,699,165	98,212,860
2285				B8					
2286					57,764,910	49,924,742	7,840,168	3,763,018	11,603,187
2287					-	-	-	-	-
2288					19,312,830	18,014,046	1,298,784	1,607,695	2,906,479
2289					-	-	-	-	-
2290					-	-	-	-	-
2291					(553,173)	(431,432)	(121,741)	-	(121,741)
2292					83,545,725	77,256,582	6,289,143	5,380,342	11,669,485
2293					-	-	-	-	-
2294					-	-	-	-	-
2295					-	-	-	-	-
2296					38,194,541	34,147,747	4,046,794	1,259,110	5,305,905
2297					198,264,833	178,911,685	19,353,148	12,010,166	31,363,314
2298					-	-	-	-	-
2299					-	-	-	-	-
2299					27,627,752,047	25,759,605,052	1,868,146,995	162,637,577	2,030,784,572
2300				B8					
2301					7,506,268,195	6,948,504,527	557,763,668	16,308,436	574,072,104
2302					-	-	-	-	-
2303					1,508,600,942	1,176,590,807	332,010,135	(43,147,887)	288,862,248
2304					-	-	-	69,482,702	69,482,702
2305					45,139,191	41,527,511	3,611,680	1,266,253	4,877,932
2306					684,445,942	638,164,738	46,281,204	3,663,900	49,945,104
2307					181,686,559	169,024,949	12,661,610	208,795	12,870,405
2308					-	-	-	-	-
2309					4,165,707,143	3,248,925,937	916,781,206	114,855,378	1,031,636,585
2310					13,549,303,964	13,549,303,964	-	-	-
2311					-	-	-	-	-
2312					5,549,124	5,549,124	-	-	-
2313					-	-	-	-	-
2314					-	-	-	-	-
2315					(18,949,012)	(17,986,504)	(962,508)	-	(962,508)
2316					27,627,752,047	25,759,605,052	1,868,146,995	162,637,577	2,030,784,572
2317				B8					
2317	105		Plant Held For Future Use						
2318		DPW	S		13,611,728	13,611,728	-	-	-
2319		P	SG		-	-	-	-	-
2320		T	SG		-	-	-	-	-
2321		P	SG		-	-	-	-	-
2322		P	SE		-	-	-	-	-
2323		P	SG		-	-	-	-	-
2324		P	CAGW		161,944	126,304	35,640	-	35,640
2325		P	CAGE		12,418,892	12,418,892	-	-	-
2326		P	CAEW		-	-	-	-	-
2327		P	CAEE		-	-	-	-	-
2328					-	-	-	-	-
2328					26,192,564	26,156,924	35,640	-	35,640
2329				B10					
2330									
2330	114		Electric Plant Acquisition Adjustments						
2331		P	S		11,763,784	11,763,784	-	-	-
2332		P	SG		-	-	-	-	-
2333		P	CAGW		-	-	-	-	-
2334		P	CAGE		143,167,971	143,167,971	-	-	-
2335		P	DGP		-	-	-	-	-
2336					-	-	-	-	-
2337					-	-	-	-	-
2336					154,931,754	154,931,754	-	-	-
2337				B15					

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

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2338	115	Accum	Provision for Asset Acquisition Adjustments							
2339		P	S		(992,635)	(992,635)	-	-	-	
2340		P	SG		-	-	-	-	-	
2341		P	CAGW		-	-	-	-	-	
2342		P	CAGE		(123,558,963)	(123,558,963)	-	-	-	
2343		P	DGP		-	-	-	-	-	
2344		Total Accum Provision for Asset Acq. Adj.			B15	(124,551,597)	(124,551,597)	-	-	-
2345										
2346	128	Pensions								
2347		P	SO		-	-	-	-	-	
2348		Total Pensions				-	-	-	-	
2349										
2350	124	Weatherization								
2351		DMSC	S		864,746	858,445	6,302	-	6,302	
2352		DMSC	SO		(5,008)	(4,669)	(339)	-	(339)	
2353				B16	859,738	853,775	5,963	-	5,963	
2354										
2355	182W	Weatherization								
2356		DMSC	S		(2,062,108)	(2,062,108)	-	-	-	
2357		DMSC	SG		-	-	-	-	-	
2358		DMSC	CAGE		-	-	-	-	-	
2359		DMSC	SO		-	-	-	-	-	
2360				B16	(2,062,108)	(2,062,108)	-	-	-	
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				(1,202,370)	(1,208,333)	5,963	-	5,963
2371										
2372	151	Fuel Stock								
2373		P	DEU		-	-	-	-	-	
2374		P	SE		-	-	-	-	-	
2375		P	CAEW		1,753,591	1,354,201	399,390	(399,390)	(0)	
2376		P	CAEE		170,745,029	170,745,029	-	-	-	
2377		P	JBE		26,083,205	20,142,614	5,940,591	(5,940,591)	(0)	
2378		P	CAEE		-	-	-	-	-	
2379		P	CAEE		-	-	-	-	-	
2380		Total Fuel Stock			B13	198,581,824	192,241,844	6,339,981	(6,339,981)	(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		(2,712,500)	(2,712,500)	-	-	-	
2392				B13	(2,712,500)	(2,712,500)	-	-	-	
2393										
2394	25317	DG&T Working Capital Deposit								
2395		P	SE		-	-	-	-	-	
2396		P	CAEW		-	-	-	-	-	
2397		P	CAEE		(2,595,206)	(2,595,206)	-	-	-	
2398				B13	(2,595,206)	(2,595,206)	-	-	-	
2399										
2400	25319	Provo Working Capital Deposit								
2401		P	SE		-	-	-	-	-	
2402		P	CAEW		-	-	-	-	-	
2403		P	CAEE		-	-	-	-	-	
2404					-	-	-	-	-	
2405					-	-	-	-	-	
2406		Total Fuel Stock			B13	193,274,119	186,934,138	6,339,981	(6,339,981)	(0)

DECEMBER 2018 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		(25,281,808)	(25,736,579)	454,772	(454,771)	1	
2630		P	SG		(5,275)	(4,853)	(422)	422	0	
2631		P	SE		-	-	-	-	-	
2632		LABOF	SO		(21,564,405)	(20,106,252)	(1,458,153)	1,458,153	0	
2633		GP	GPS		(3,389,213)	(3,160,040)	(229,173)	229,173	(0)	
2634		PTD	SNP		(1,191,794)	(1,118,438)	(73,357)	73,357	(0)	
2635		P	TROJD		-	-	-	-	-	
2636		PTD	SGCT		-	-	-	-	-	
2637		P	CAGW		(763,362)	(595,362)	(167,999)	167,999	0	
2638		P	CAGE		(1,021,077)	(1,021,077)	-	-	-	
2639		P	CAEW		-	-	-	-	-	
2640		P	CAEE		(46,447,389)	(46,447,389)	-	-	-	
2641		P	JBE		(3,740)	(2,888)	(852)	852	0	
2642		P	SGCT		-	-	-	-	-	
2643										
2644				B19	(99,668,061)	(98,192,877)	(1,475,184)	1,475,185	1	
2645										
2646		TOTAL ACCUM DEF INCOME TAX			B19	(4,477,770,128)	(4,201,973,863)	(275,796,264)	10,425,320	(265,370,944)
2647	255	Accumulated Investment Tax Credit								
2648		PTD	S		-	-	-	-	-	
2649		PTD	ITC84		-	-	-	-	-	
2650		PTD	ITC85		-	-	-	-	-	
2651		PTD	ITC86		-	-	-	-	-	
2652		PTD	ITC88		-	-	-	-	-	
2653		PTD	ITC89		(2,069)	(1,753)	(316)	-	(316)	
2654		PTD	ITC90		(71,310)	(68,519)	(2,791)	-	(2,791)	
2655		PTD	SG		(228,223)	(209,963)	(18,261)	-	(18,261)	
2656		Total Accumulated ITC			B19	(301,602)	(280,235)	(21,367)	-	(21,367)
2657										
2658		TOTAL RATE BASE DEDUCTIONS				(5,003,321,775)	(4,699,468,343)	(303,853,432)	6,994,147	(296,859,285)
2659										
2660										
2661										
2662	108SP	Steam Prod Plant Accumulated Depr								
2663		P	S		11,611,271	11,611,271	-	-	-	
2664		P	DGP		-	-	-	-	-	
2665		P	DGU		-	-	-	-	-	
2666		P	SG		-	-	-	-	-	
2667		P	CAGW		(126,146,288)	(98,384,243)	(27,762,044)	20,556,411	(7,205,633)	
2668		P	CAGE		(2,420,973,298)	(2,420,973,298)	-	-	-	
2669		P	JBG		(574,550,120)	(448,104,181)	(126,445,939)	1,022,757	(125,423,182)	
2670		P	CAGE		-	-	-	-	-	
2671				B17	(3,110,058,435)	(2,955,850,452)	(154,207,983)	21,579,169	(132,628,815)	
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		2,575,667	2,575,667	-	-	-	
2682		P	DGP		-	-	-	-	-	
2683		P	DGU		-	-	-	-	-	
2684		P	CAGW		(332,789,563)	(259,549,845)	(73,239,718)	(3,019,336)	(76,259,054)	
2685		P	CAGE		(81,831,058)	(81,831,058)	-	-	-	
2686		P	CAGW		-	-	-	-	-	
2687		P	CAGE		-	-	-	-	-	
2688				B17	(412,044,953)	(338,805,235)	(73,239,718)	(3,019,336)	(76,259,054)	
2689										
2690	108OP	Other Production Plant - Accum Depr								
2691		P	S		-	-	-	-	-	
2692		P	DGU		-	-	-	-	-	
2693		P	DGP		-	-	-	-	-	
2694		P	SG		-	-	-	-	-	
2695		P	CAGW		(455,759,909)	(355,457,102)	(100,302,807)	(4,962,218)	(105,265,025)	
2696		P	CAGE		(635,793,330)	(635,793,330)	-	-	-	
2697		P	CAGE		-	-	-	-	-	
2698				B17	(1,091,553,239)	(991,250,432)	(100,302,807)	(4,962,218)	(105,265,025)	
2699										
2700	108EP	Experimental Plant - Accum Depr								
2701		P	DGP		-	-	-	-	-	
2702		P	SG		-	-	-	-	-	
2703					-	-	-	-	-	

DECEMBER 2018 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					(4,613,656,628)	(4,285,906,119)	(327,750,508)	13,597,615	(314,152,893)
2706										
2707	Summary of Prod Plant Depreciation by Factor									
2708	S					14,186,938	14,186,938	-	-	-
2709	DGP					-	-	-	-	-
2710	DGU					-	-	-	-	-
2711	SG					-	-	-	-	-
2712	CAGW					(914,695,759)	(713,391,190)	(201,304,569)	12,574,857	(188,729,712)
2713	CAGE					(3,138,597,686)	(3,138,597,686)	-	-	-
2714	JBG					(574,550,120)	(448,104,181)	(126,445,939)	1,022,757	(125,423,182)
2715	SSGCT					-	-	-	-	-
2716	Total of Prod Plant Depreciation by Factor					(4,613,656,628)	(4,285,906,119)	(327,750,508)	13,597,615	(314,152,893)
2717										
2718										
2719	108TP	Transmission Plant Accumulated Depr								
2720		T DGP				-	-	-	-	-
2721		T DGU				-	-	-	-	-
2722		T CAGW				(522,247,379)	(407,312,131)	(114,935,248)	(8,104,449)	(123,039,697)
2723		T CAGE				(1,141,737,831)	(1,141,737,831)	-	-	-
2724		T JBG				(42,190,448)	(32,905,251)	(9,285,197)	(1,895,812)	(11,181,009)
2725		T SG				8,542,035	7,858,569	683,466	(1,882)	681,584
2726	TOTAL TRANS PLANT ACCUM DEPR				B17	(1,697,633,622)	(1,574,096,644)	(123,536,978)	(10,002,143)	(133,539,122)
2727	108360	Land and Land Rights								
2728		DPW S				(9,972,131)	(9,787,465)	(184,666)	(4,729)	(189,395)
2729					B17	(9,972,131)	(9,787,465)	(184,666)	(4,729)	(189,395)
2730										
2731	108361	Structures and Improvements								
2732		DPW S				(26,735,479)	(25,607,647)	(1,127,832)	(35,226)	(1,163,058)
2733					B17	(26,735,479)	(25,607,647)	(1,127,832)	(35,226)	(1,163,058)
2734										
2735	108362	Station Equipment								
2736		DPW S				(283,240,600)	(261,202,935)	(22,037,665)	(539,892)	(22,577,557)
2737					B17	(283,240,600)	(261,202,935)	(22,037,665)	(539,892)	(22,577,557)
2738										
2739	108363	Storage Battery Equipment								
2740		DPW S				-	-	-	-	-
2741					B17	-	-	-	-	-
2742										
2743	108364	Poles, Towers & Fixtures								
2744		DPW S				(643,582,339)	(574,937,535)	(68,644,805)	(1,491,231)	(70,136,036)
2745					B17	(643,582,339)	(574,937,535)	(68,644,805)	(1,491,231)	(70,136,036)
2746										
2747	108365	Overhead Conductors								
2748		DPW S				(329,032,858)	(295,648,319)	(33,384,539)	(680,907)	(34,065,447)
2749					B17	(329,032,858)	(295,648,319)	(33,384,539)	(680,907)	(34,065,447)
2750										
2751	108366	Underground Conduit								
2752		DPW S				(166,262,297)	(155,416,181)	(10,846,117)	(275,060)	(11,121,177)
2753					B17	(166,262,297)	(155,416,181)	(10,846,117)	(275,060)	(11,121,177)
2754										
2755	108367	Underground Conductors								
2756		DPW S				(392,133,818)	(379,056,389)	(13,077,428)	(336,909)	(13,414,338)
2757					B17	(392,133,818)	(379,056,389)	(13,077,428)	(336,909)	(13,414,338)
2758										
2759	108368	Line Transformers								
2760		DPW S				(531,912,606)	(472,664,397)	(59,248,209)	(1,209,723)	(60,457,932)
2761					B17	(531,912,606)	(472,664,397)	(59,248,209)	(1,209,723)	(60,457,932)
2762										
2763	108369	Services								
2764		DPW S				(312,484,401)	(284,496,826)	(27,987,574)	(715,080)	(28,702,655)
2765					B17	(312,484,401)	(284,496,826)	(27,987,574)	(715,080)	(28,702,655)
2766										
2767	108370	Meters								
2768		DPW S				(92,484,843)	(87,524,645)	(4,960,198)	(133,557)	(5,093,755)
2769					B17	(92,484,843)	(87,524,645)	(4,960,198)	(133,557)	(5,093,755)
2770										
2771										
2772										
2773	108371	Installations on Customers' Premises								
2774		DPW S				(7,277,070)	(6,913,172)	(363,897)	(3,204)	(367,101)
2775					B17	(7,277,070)	(6,913,172)	(363,897)	(3,204)	(367,101)
2776										
2777	108372	Leased Property								
2778		DPW S				-	-	-	-	-
2779					B17	-	-	-	-	-

DECEMBER 2018 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				16,515	16,515	-	-	-
2927		G-SITL SG				37,929	34,895	3,035	-	3,035
2928		P CAGE				-	-	-	-	-
2929		PTD CAGW				-	-	-	24,436	24,436
2930		PTD SO				361,387	336,950	24,436	-	24,436
2931						415,831	388,360	27,471	24,436	51,908
2932										
2933		Remove Capital Lease Amtr				(415,831)	(388,360)	(27,471)	(24,436)	(51,908)
2934										
2935		TOTAL ACCUM PROV FOR AMORTIZ			B18	(582,743,678)	(522,759,371)	(59,984,307)	(2,397,116)	(62,381,423)
2936										
2937										
2938										
2939										
2940		Summary of Amortization by Factor								
2941		S				12,975,102	14,585,831	(1,610,729)	(42,434)	(1,653,163)
2942		DGP				-	-	-	-	-
2943		DGU				-	-	-	-	-
2944		SE				-	-	-	-	-
2945		SO				(286,307,012)	(266,947,363)	(19,359,649)	(300,124)	(19,659,773)
2946		CN				(127,311,529)	(118,439,277)	(8,872,252)	(304,970)	(9,177,222)
2947		SSGCT				-	-	-	-	-
2948		JBG				(1,091,159)	(851,018)	(240,140)	(24,625)	(264,765)
2949		CAGW				(129,390,876)	(100,914,769)	(28,476,107)	(1,595,574)	(30,071,682)
2950		CAGE				(33,717,740)	(33,717,740)	-	-	-
2951		CAEW				-	-	-	-	-
2952		CAEE				(12,790)	(12,790)	-	-	-
2953		SG				(17,471,842)	(16,073,884)	(1,397,958)	(104,952)	(1,502,910)
2954		Less Capital Lease				(415,831)	(388,360)	(27,471)	(24,436)	(51,908)
2955		Total Provision For Amortization by Factor			B18	(582,743,678)	(522,759,371)	(59,984,307)	(2,397,116)	(62,381,423)

3. REVENUE ADJUSTMENTS

	3.1	3.2	3.3	3.4	0	0.0
	Temperature	Revenue	SO2 Emission	Wheeling		
Total Normalized	Normalization	Normalizing	Allowances	Revenue	0	0
1 Operating Revenues:						
2 General Business Revenues	31,818,991	5,307,172	26,511,819	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(483,666)	-	-	(483,666)	-	-
6 Total Operating Revenues	31,335,326	5,307,172	26,511,819	-	(483,666)	-
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	6,580,416	1,114,506	5,567,482	(3)	(101,570)	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	5	-	-	5	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	(0)	-	-	(0)	-	-
28 Total Operating Expenses:	6,580,420	1,114,506	5,567,482	2	(101,570)	-
29						
30 Operating Rev For Return:	24,754,905	4,192,666	20,944,337	(2)	(382,096)	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	7	-	-	7	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(22)	-	-	(22)	-	-
54						
55 Total Deductions:	(15)	-	-	(15)	-	-
56						
57 Total Rate Base:	(15)	-	-	(15)	-	-
58						
59						
60 Estimated ROE impact	6.350%	1.076%	5.373%	0.000%	-0.098%	0.000%
61 Estimated Price Change	(32,892,952)	(5,570,983)	(27,829,678)	1	507,708	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	31,335,326	5,307,172	26,511,819	0	(483,666)	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	14	-	-	14	-	-
72 Income Before Tax	31,335,312	5,307,172	26,511,819	(14)	(483,666)	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	31,335,312	5,307,172	26,511,819	(14)	(483,666)	-
77						
78 Federal Income Taxes	6,580,416	1,114,506	5,567,482	(3)	(101,570)	-

	3.1	3.2	3.3	3.4	0	0.0
	Temperature	Revenue	SO2 Emission	Wheeling		
Total Normalized	Normalization	Normalizing	Allowances	Revenue	0	0
1 Operating Revenues:						
2 General Business Revenues	31,818,991	5,307,172	26,511,819	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(608,092)	-	-	(608,092)	-	-
6 Total Operating Revenues	31,210,899	5,307,172	26,511,819	(608,092)	-	-
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	6,554,289	1,114,506	5,567,482	(127,699)	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	6,554,289	1,114,506	5,567,482	(127,699)	-	-
29						
30 Operating Rev For Return:	24,656,610	4,192,666	20,944,337	(480,393)	-	-
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	6.325%	1.076%	5.373%	0.000%	-0.123%	0.000%
61 Estimated Price Change	(32,762,341)	(5,570,983)	(27,829,678)	-	638,320	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	31,210,899	5,307,172	26,511,819	(608,092)	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	31,210,899	5,307,172	26,511,819	(608,092)	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	31,210,899	5,307,172	26,511,819	(608,092)	-	-
77						
78 Federal Income Taxes	6,554,289	1,114,506	5,567,482	(127,699)	-	-

	3.1	3.2	3.3	3.4	0	0.0
	Temperature	Revenue	SO2 Emission	Wheeling		
Total Normalized	Normalization	Normalizing	Allowances	Revenue	0	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	124,426	-	-	124,426	-	-
6 Total Operating Revenues	124,426	-	-	124,426	-	-
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	26,127	-	(3)	26,130	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	5	-	5	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	(0)	-	(0)	-	-	-
28 Total Operating Expenses:	26,131	-	2	26,130	-	-
29						
30 Operating Rev For Return:	98,295	-	(2)	98,297	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	7	-	7	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(22)	-	(22)	-	-	-
54						
55 Total Deductions:	(15)	-	(15)	-	-	-
56						
57 Total Rate Base:	(15)	-	(15)	-	-	-
58						
59						
60 Estimated ROE impact	0.025%	0.000%	0.000%	0.025%	0.000%	0.000%
61 Estimated Price Change	(130,611)	-	1	(130,611)	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	124,427	-	0	124,426	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	14	-	14	-	-	-
72 Income Before Tax	124,413	-	(14)	124,426	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	124,413	-	(14)	124,426	-	-
77						
78 Federal Income Taxes	26,127	-	(3)	26,130	-	-

	<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	5,524,146	WA	Situs	5,524,146	3.1.1
Commercial	442	RES	111,854	WA	Situs	111,854	3.1.1
Industrial ¹	442	RES	(328,827)	WA	Situs	(328,827)	3.1.1
Public Street & Highway	444	RES	-	WA	Situs	-	3.1.1
			<u>5,307,172</u>			<u>5,307,172</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 - December 2018
Summary of Revenue Adjustments

	A	B	C	D	E	F	G	H	I	J	K	L	M
	Total Revenue	Remove Amounts From 305 Report Not Included in Model Inputs ¹	Revenues in Tab 2	Normalizing Adjustments ²	Temperature Normalization	Total Restating Adjustments	Restating Adjusted Revenue	Annualizing Price Change	Total Annualized Adjustments	Annualizing Adjusted Revenue	Pro Forma Price Change	Total Pro Forma Adjustments	Total Washington Revenue
Residential	\$125,044,896	\$7,561,393	\$132,606,289	\$10,374,683	\$5,524,146	\$15,898,828	\$148,505,117	\$0	\$0	\$148,505,117	\$0	\$0	\$148,505,117
Commercial	\$123,443,018	(\$3,535,638)	\$119,907,380	\$10,967,222	\$111,854	\$11,079,076	\$130,986,456	\$0	\$0	\$130,986,456	\$0	\$0	\$130,986,456
Industrial	\$43,426,051	(\$1,529,820)	\$41,896,231	\$4,427,198	\$0	\$4,427,198	\$46,323,429	\$0	\$0	\$46,323,429	\$0	\$0	\$46,323,429
Irrigation	\$14,012,142	\$262,723	\$14,274,866	\$679,500	(\$328,827)	\$350,673	\$14,625,539	\$0	\$0	\$14,625,539	\$0	\$0	\$14,625,539
Public St & Hwy	\$1,186,479	(\$24,566)	\$1,161,912	\$63,216	\$0	\$63,216	\$1,225,129	\$0	\$0	\$1,225,129	\$0	\$0	\$1,225,129
Total Washington	\$307,112,586	\$2,734,092	\$309,846,678	\$26,511,819	\$5,307,172	\$31,818,991	\$341,665,669	\$0	\$0	\$341,665,669	\$0	\$0	\$341,665,669
Source / Formula	305 Report		A + B		Customer Info. Services Table 3 Ref Page 3.2	D + E	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 \$147,341, BPA Residential Exchange Credits (\$13,999,321), and DSM revenues \$11,117,89.

² Adjustments back out Schedule 191 (System Benefits Charge) (\$13,048,740), Revenue Accounting Adjustments \$32,896,584, Irrigation Demand Charge Accrual (\$0), Alternate Revenue Program \$2,820,165, Decoupling \$1,586,075 and PCAM \$2,257,735.

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

KWhs			
	A	B	C
	Total kWhs	Total Adjustments ¹ kWhs	Total Adjusted KWhs
Residential	1,520,346,761	61,523,269	1,581,870,030
Commercial	1,567,682,273	1,726,551	1,569,408,824
Industrial	686,405,146	0	686,405,146
Irrigation	166,093,554	(4,565,145)	161,528,409
Public St & Hwy	8,587,811	0	8,587,811
Total Washington	3,949,115,545	58,684,675	4,007,800,220
Source / Formula	305 Report	Table 2	A + B

¹ Temperature normalization 58,684,675 kWh.

PacifiCorp
Results of Operations - December 2018
Summary of Revenue Adjustments

	Average Customers	Booked kWhs	Restating Temperature Adjustments ¹ kWhs	Total Adjustments kWhs	Adjusted kWhs	Booked Revenues \$	Restating Adjustments ² \$	Annualized Adjustments \$	Pro Forma Adjustments \$	Total Adjustments	Adjusted Revenue
Residential											
02RES00016	101,775	1,453,252,329	58,151,348	58,151,348	1,511,403,677	\$128,058,593	\$14,915,315	\$0	\$0	\$14,915,315	\$142,973,907
02RES00017	4,903	72,685,125	3,258,830	3,258,830	75,943,955	\$6,404,971	\$776,110	\$0	\$0	\$776,110	\$7,181,081
02RES00018	80	2,084,805	85,389	85,389	2,170,194	\$204,156	\$21,498	\$0	\$0	\$21,498	\$225,654
02RES00018X	14	330,983	0	0	330,983	\$31,711	\$2,698	\$0	\$0	\$2,698	\$34,409
02NETMT135	953	9,230,603	0	0	9,230,603	\$869,225	\$74,400	\$0	\$0	\$74,400	\$943,625
02RGNSB024	3,445	20,372,509	27,702	27,702	20,400,211	\$2,354,414	\$102,394	\$0	\$0	\$102,394	\$2,456,808
02RGNSB036	<u>2</u>	<u>1,447,840</u>	<u>0</u>	<u>0</u>	<u>1,447,840</u>	<u>\$108,125</u>	<u>\$4,782</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,782</u>	<u>\$112,907</u>
Subtotal	111,173	1,569,404,194	61,523,269	61,523,269	1,620,927,463	\$138,031,194	\$15,897,196	\$0	\$0	\$15,897,196	\$153,928,391
02OALTO15R	<u>1,050</u>	<u>952,567</u>	<u>0</u>	<u>0</u>	<u>952,567</u>	<u>\$143,844</u>	<u>\$5,043</u>	<u>\$0</u>	<u>\$0</u>	<u>\$5,043</u>	<u>\$148,887</u>
Subtotal	1,050	952,567	0	0	952,567	\$143,844	\$5,043	\$0	\$0	\$5,043	\$148,887
AGA	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>\$1,839</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,839</u>
Rev Adjustment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-\$9,569,430</u>	<u>\$9,569,430</u>	<u>\$0</u>	<u>\$0</u>	<u>\$9,569,430</u>	<u>\$0</u>
DSM	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>\$4,810,520</u>	<u>-\$4,810,520</u>	<u>\$0</u>	<u>\$0</u>	<u>-\$4,810,520</u>	<u>\$0</u>
Blue Sky	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>\$131,574</u>	<u>-\$131,574</u>	<u>\$0</u>	<u>\$0</u>	<u>-\$131,574</u>	<u>\$0</u>
BPA Balance Acct.	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>\$194,716</u>	<u>-\$194,716</u>	<u>\$0</u>	<u>\$0</u>	<u>-\$194,716</u>	<u>\$0</u>
Income Tax Deferral	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-\$3,342,707</u>	<u>\$3,342,707</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,342,707</u>	<u>\$0</u>
Alt Revenue Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>\$217,345</u>	<u>-\$217,345</u>	<u>\$0</u>	<u>\$0</u>	<u>-\$217,345</u>	<u>\$0</u>
Unbilled Sales	<u>0</u>	<u>-40,010,000</u>	<u>0</u>	<u>0</u>	<u>-40,010,000</u>	<u>-\$5,574,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>-\$5,574,000</u>
Total	112,222	1,520,346,761	61,523,269	61,523,269	1,581,870,030	\$125,044,896	\$23,460,221	\$0	\$0	\$23,460,221	\$148,505,117
Commercial											
02GNSV0024	15,851	512,013,628	645,286	645,286	512,658,914	\$48,864,710	-\$1,279,421	\$0	\$0	-\$1,279,421	\$47,585,289
02GNSV024F	110	1,224,640	0	0	1,224,640	\$174,229	\$7	\$0	\$0	\$7	\$174,236
02GNSV24FP	<u>76</u>	<u>177,692</u>	<u>0</u>	<u>0</u>	<u>177,692</u>	<u>\$82,552</u>	<u>\$1,448</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,448</u>	<u>\$84,000</u>
Subtotal	16,037	513,415,960	645,286	645,286	514,061,246	\$49,121,492	-\$1,277,966	\$0	\$0	-\$1,277,966	\$47,843,526
02LGSV0036	<u>969</u>	<u>845,617,679</u>	<u>953,713</u>	<u>953,713</u>	<u>846,571,392</u>	<u>\$68,841,187</u>	<u>-\$1,621,930</u>	<u>\$0</u>	<u>\$0</u>	<u>-\$1,621,930</u>	<u>\$67,219,257</u>
Subtotal	969	845,617,679	953,713	953,713	846,571,392	\$68,841,187	-\$1,621,930	\$0	\$0	-\$1,621,930	\$67,219,257
02LGSV048T	<u>37</u>	<u>203,248,901</u>	<u>127,553</u>	<u>127,553</u>	<u>203,376,454</u>	<u>\$15,300,175</u>	<u>-\$417,906</u>	<u>\$0</u>	<u>\$0</u>	<u>-\$417,906</u>	<u>\$14,882,269</u>
Subtotal	37	203,248,901	127,553	127,553	203,376,454	\$15,300,175	-\$417,906	\$0	\$0	-\$417,906	\$14,882,269
02OALTO15N	1,237	1,967,302	0	0	1,967,302	\$294,065	-\$1,512	\$0	\$0	-\$1,512	\$292,554
02RCFL0054	<u>27</u>	<u>280,431</u>	<u>0</u>	<u>0</u>	<u>280,431</u>	<u>\$26,775</u>	<u>-\$894</u>	<u>\$0</u>	<u>\$0</u>	<u>-\$894</u>	<u>\$25,881</u>
Subtotal	1,264	2,247,733	0	0	2,247,733	\$320,841	-\$2,406	\$0	\$0	-\$2,406	\$318,435
AGA	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>\$447,969</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$447,969</u>
Rev Adjustment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-\$9,507,219</u>	<u>\$9,507,219</u>	<u>\$0</u>	<u>\$0</u>	<u>\$9,507,219</u>	<u>\$0</u>
DSM	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>\$4,231,357</u>	<u>-\$4,231,357</u>	<u>\$0</u>	<u>\$0</u>	<u>-\$4,231,357</u>	<u>\$0</u>
Blue Sky	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>\$15,505</u>	<u>-\$15,505</u>	<u>\$0</u>	<u>\$0</u>	<u>-\$15,505</u>	<u>\$0</u>
BPA Balance Acct	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>\$5,737</u>	<u>-\$5,737</u>	<u>\$0</u>	<u>\$0</u>	<u>-\$5,737</u>	<u>\$0</u>
Income Tax Deferral	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-\$3,056,273</u>	<u>\$3,056,273</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,056,273</u>	<u>\$0</u>
Alt Revenue Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-\$2,552,754</u>	<u>\$2,552,754</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,552,754</u>	<u>\$0</u>
Unbilled Sales	<u>0</u>	<u>3,152,000</u>	<u>0</u>	<u>0</u>	<u>3,152,000</u>	<u>\$275,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$275,000</u>
Total	18,307	1,567,682,273	1,726,551	1,726,551	1,569,408,824	\$123,443,018	\$7,543,438	\$0	\$0	\$7,543,438	\$130,986,456
Industrial											
02GNSV0024	370	15,991,947	0	0	15,991,947	\$1,556,988	-\$40,282	\$0	\$0	-\$40,282	\$1,516,706
02GNSV024F	4	33,312	0	0	33,312	\$8,877	\$0	\$0	\$0	\$8,877	
02GNSV24FP	<u>1</u>	<u>6,416</u>	<u>0</u>	<u>0</u>	<u>6,416</u>	<u>\$2,493</u>	<u>\$52</u>	<u>\$0</u>	<u>\$0</u>	<u>\$52</u>	<u>\$2,545</u>
Subtotal	375	16,031,675	0	0	16,031,675	\$1,568,357	-\$40,230	\$0	\$0	-\$40,230	\$1,528,128
02LGSV0036	<u>105</u>	<u>98,792,864</u>	<u>0</u>	<u>0</u>	<u>98,792,864</u>	<u>\$8,470,546</u>	<u>-\$238,116</u>	<u>\$0</u>	<u>\$0</u>	<u>-\$238,116</u>	<u>\$8,232,430</u>
Subtotal	105	98,792,864	0	0	98,792,864	\$8,470,546	-\$238,116	\$0	\$0	-\$238,116	\$8,232,430
02PRSV47TM	1	2,532,625	0	0	2,532,625	\$399,112	-\$4,020	\$0	\$0	-\$4,020	\$395,092
02LGSV048M	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	
02LGSV048T	<u>30</u>	<u>598,034,150</u>	<u>0</u>	<u>0</u>	<u>598,034,150</u>	<u>\$40,172,119</u>	<u>-\$1,320,491</u>	<u>\$0</u>	<u>\$0</u>	<u>-\$1,320,491</u>	<u>\$38,851,627</u>
Subtotal	31	600,566,775	0	0	600,566,775	\$40,571,230	-\$1,324,511	\$0	\$0	-\$1,324,511	\$39,246,719
02OALTO15N	<u>51</u>	<u>122,832</u>	<u>0</u>	<u>0</u>	<u>122,832</u>	<u>\$17,148</u>	<u>-\$140</u>	<u>\$0</u>	<u>\$0</u>	<u>-\$140</u>	<u>\$17,008</u>
Subtotal	51	122,832	0	0	122,832	\$17,148	-\$140	\$0	\$0	-\$140	\$17,008

PacifiCorp
Results of Operations - December 2018
Summary of Revenue Adjustments

	Average Customers	Booked kWhs	Restating Temperature Adjustments ¹ kWhs	Total Adjustments kWhs	Adjusted kWhs	Booked Revenues \$	Restating Adjustments ² \$	Annualized Adjustments \$	Pro Forma Adjustments \$	Total Adjustments \$	Adjusted Revenue \$
AGA	0	0	0	0	0	\$25,144	\$0	\$0	\$0	\$0	\$25,144
Rev Adjustment	0	0	0	0	0	-\$4,279,237	\$4,279,237	\$0	\$0	\$4,279,237	\$0
DSM	0	0	0	0	0	\$1,549,619	-\$1,549,619	\$0	\$0	-\$1,549,619	\$0
Blue Sky	0	0	0	0	0	\$26	-\$26	\$0	\$0	-\$26	\$0
BPA Balancing Acct	0	0	0	0	0	-\$383	\$383	\$0	\$0	\$383	\$0
Income Tax Deferral	0	0	0	0	0	-\$1,601,330	\$1,601,330	\$0	\$0	\$1,601,330	\$0
Alt Revenue Program	0	0	0	0	0	-\$169,071	\$169,071	\$0	\$0	\$169,071	\$0
Unbilled Sales	0	-29,109,000	0	0	-29,109,000	-\$2,726,000	\$0	\$0	\$0	\$0	-\$2,726,000
Total	562	686,405,146	0	0	686,405,146	\$43,426,051	\$2,897,378	\$0	\$0	\$2,897,378	\$46,323,429
Irrigation											
02APSV0040	2,951	106,816,208	-4,565,145	-4,565,145	102,251,063	\$9,253,425	-\$545,210	\$0	\$0	-\$545,210	\$8,708,215
02APSV040X	2,219	59,747,346	0	0	59,747,346	\$5,729,950	\$0	\$0	\$0	\$0	\$5,729,950
Subtotal	5,171	166,563,554	-4,565,145	-4,565,145	161,998,409	\$14,983,375	-\$545,210	\$0	\$0	-\$545,210	\$14,438,165
AGA	0	0	0	0	0	\$219,373	\$0	\$0	\$0	\$0	\$219,373
Irrigation Demand Charge	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Rev Adjustment	0	0	0	0	0	-\$1,170,982	\$1,170,982	\$0	\$0	\$1,170,982	\$0
DSM	0	0	0	0	0	\$501,827	-\$501,827	\$0	\$0	-\$501,827	\$0
Blue Sky	0	0	0	0	0	\$234	-\$234	\$0	\$0	-\$234	\$0
BPA Balancing Acct	0	0	0	0	0	-\$11,528	\$11,528	\$0	\$0	\$11,528	\$0
BPA Adjustment Fee	0	0	0	0	0	\$117,295	-\$117,295	\$0	\$0	-\$117,295	\$0
Income Tax Deferral	0	0	0	0	0	-\$279,766	\$279,766	\$0	\$0	\$279,766	\$0
Alt Revenue Program	0	0	0	0	0	-\$315,686	\$315,686	\$0	\$0	\$315,686	\$0
Unbilled Sales	0	-470,000	0	0	-470,000	-\$32,000	\$0	\$0	\$0	\$0	-\$32,000
Total	5,171	166,093,554	-4,565,145	-4,565,145	161,528,409	\$14,012,142	\$613,396	\$0	\$0	\$613,396	\$14,625,539
Public Street & Highway Lighting											
02COSL0052	14	143,362	0	0	143,362	\$31,097	-\$418	\$0	\$0	-\$418	\$30,679
02CUSL053F	120	2,961,296	0	0	2,961,296	\$224,071	-\$10,256	\$0	\$0	-\$10,256	\$213,815
02CUSL053M	111	741,662	0	0	741,662	\$55,574	\$0	\$0	\$0	\$0	\$55,574
02HPSV0051	211	3,839,555	0	0	3,839,555	\$828,618	-\$11,131	\$0	\$0	-\$11,131	\$817,487
02MVSU0057	40	1,593,936	0	0	1,593,936	\$212,103	-\$4,620	\$0	\$0	-\$4,620	\$207,483
02CFR0012	0	0	0	0	0	\$91	\$0	\$0	\$0	\$0	\$91
Sub Total	495	9,279,811	0	0	9,279,811	\$1,351,554	-\$26,425	\$0	\$0	-\$26,425	\$1,325,129
AGA	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Rev Adjustment	0	0	0	0	0	-\$66,463	\$66,463	\$0	\$0	\$66,463	\$0
DSM	0	0	0	0	0	\$24,566	-\$24,566	\$0	\$0	-\$24,566	\$0
Income Tax Deferral	0	0	0	0	0	-\$23,178	\$23,178	\$0	\$0	\$23,178	\$0
Unbilled Sales	0	-692,000	0	0	-692,000	-\$100,000	\$0	\$0	\$0	\$0	-\$100,000
Total	495	8,587,811	0	0	8,587,811	\$1,186,479	\$38,650	\$0	\$0	\$38,650	\$1,225,129
Total	136,757	3,949,115,545	58,684,675	58,684,675	4,007,800,220	\$307,112,586	\$4,553,083	\$0	\$0	\$4,553,083	\$41,665,669

¹ Temperature normalization.

² Removes Schedule 98 (BPA), Schedule 96 (Renewable Energy Revenue One-Time Credit), Schedule 191 (System Benefits Charge), Schedule 93 (Decoupling), Schedule 97 (PCAM), Revenue Accounting Adjustments, DSM, Blue Sky, Alternate Revenue Program, and includes temperature adjustment.

PacifiCorp
Results of Operations - December 2018
Summary of Revenue Adjustments

305	Booked Revenues	Restating									
		Normalization ¹	BPA Adjustment	Temperature	Total Restating Adj.	Total Restating Rev.	Total Annualized Adj.	Total Adj. Rev. Restating and Annualized Adj.	Total Adj. Rev. Restating & Annualized	Total Adjustments	Adjusted Revenue
Residential											
02RES00016	\$128,058,593	-\$2,141,060	\$11,834,127	\$5,222,248	\$14,915,315	\$142,973,907	\$0	\$142,973,907	\$142,973,907	\$14,915,315	\$142,973,907
02RES00017	\$6,404,971	-\$107,283	\$592,382	\$291,011	\$776,110	\$7,181,081	\$0	\$7,181,081	\$7,181,081	\$776,110	\$7,181,081
02RES00018	\$204,156	-\$3,756	\$16,991	\$8,263	\$21,498	\$225,654	\$0	\$225,654	\$225,654	\$21,498	\$225,654
02RES0018X	\$31,711	\$0	\$2,698	\$0	\$2,698	\$34,409	\$0	\$34,409	\$34,409	\$2,698	\$34,409
02NETM135	\$869,225	\$0	\$74,400	\$0	\$74,400	\$943,625	\$0	\$943,625	\$943,625	\$74,400	\$943,625
02RGNSB024	\$2,354,414	-\$61,777	\$161,547	\$2,623	\$102,394	\$2,456,808	\$0	\$2,456,808	\$2,456,808	\$102,394	\$2,456,808
02RGNSB036	\$108,125	-\$3,492	\$8,274	\$0	\$4,782	\$112,907	\$0	\$112,907	\$112,907	\$4,782	\$112,907
Subtotal	\$138,031,194	-\$2,317,368	\$12,690,419	\$5,524,146	\$15,897,196	\$153,928,391	\$0	\$153,928,391	\$153,928,391	\$15,897,196	\$153,928,391
02OALT015R	\$143,844	-\$2,741	\$7,784	\$0	\$5,043	\$148,887	\$0	\$148,887	\$148,887	\$5,043	\$148,887
Subtotal	\$143,844	-\$2,741	\$7,784	\$0	\$5,043	\$148,887	\$0	\$148,887	\$148,887	\$5,043	\$148,887
AGA	\$1,839	\$0	\$0	\$0	\$0	\$1,839	\$0	\$1,839	\$1,839	\$0	\$1,839
Rev Adjustment	-\$9,569,430	\$9,569,430	\$0	\$0	\$9,569,430	\$0	\$0	\$0	\$0	\$9,569,430	\$0
DSM	\$4,810,520	-\$4,810,520	\$0	\$0	-\$4,810,520	\$0	\$0	\$0	\$0	-\$4,810,520	\$0
Blue Sky	\$131,574	-\$131,574	\$0	\$0	-\$131,574	\$0	\$0	\$0	\$0	-\$131,574	\$0
BPA Balancing Account	\$194,716	\$0	-\$194,716	\$0	-\$194,716	\$0	\$0	\$0	\$0	-\$194,716	\$0
Income Tax Deferra	-\$3,342,707	\$3,342,707	\$0	\$0	\$3,342,707	\$0	\$0	\$0	\$0	\$3,342,707	\$0
Alt Revenue Program	\$217,345	-\$217,345	\$0	\$0	-\$217,345	\$0	\$0	\$0	\$0	-\$217,345	\$0
Unbilled Rev	-\$5,574,000	\$0	\$0	\$0	\$0	-\$5,574,000	\$0	-\$5,574,000	-\$5,574,000	\$0	-\$5,574,000
Total	\$125,044,896	\$5,432,588	\$12,503,487	\$5,524,146	\$23,460,221	\$148,505,117	\$0	\$148,505,117	\$148,505,117	\$23,460,221	\$148,505,117
Commercial											
02GNSV0024	\$48,864,710	-\$1,564,935	\$233,581	\$51,933	-\$1,279,421	\$47,585,289	\$0	\$47,585,289	\$47,585,289	-\$1,279,421	\$47,585,289
02GNSV024F	\$174,229	\$0	\$7	\$0	\$7	\$174,236	\$0	\$174,236	\$174,236	\$7	\$174,236
02GNSV24FP	\$82,552	\$0	\$1,448	\$0	\$1,448	\$84,000	\$0	\$84,000	\$84,000	\$1,448	\$84,000
Subtotal	\$49,121,492	-\$1,564,935	\$235,037	\$51,933	-\$1,277,966	\$47,843,526	\$0	\$47,843,526	\$47,843,526	-\$1,277,966	\$47,843,526
02LGSV0036	\$68,841,187	-\$2,153,448	\$477,762	\$53,756	-\$1,621,930	\$67,219,257	\$0	\$67,219,257	\$67,219,257	-\$1,621,930	\$67,219,257
Subtotal	\$68,841,187	-\$2,153,448	\$477,762	\$53,756	-\$1,621,930	\$67,219,257	\$0	\$67,219,257	\$67,219,257	-\$1,621,930	\$67,219,257
02LGSV048T	\$15,300,175	-\$424,071	\$0	\$6,165	-\$417,906	\$14,882,269	\$0	\$14,882,269	\$14,882,269	-\$417,906	\$14,882,269
Subtotal	\$15,300,175	-\$424,071	\$0	\$6,165	-\$417,906	\$14,882,269	\$0	\$14,882,269	\$14,882,269	-\$417,906	\$14,882,269
02OALT015N	\$294,065	-\$5,675	\$4,163	\$0	-\$1,512	\$292,554	\$0	\$292,554	\$292,554	-\$1,512	\$292,554
02RCFL0054	\$26,775	-\$894	\$0	\$0	-\$894	\$25,881	\$0	\$25,881	\$25,881	-\$894	\$25,881
Subtotal	\$320,841	-\$6,569	\$4,163	\$0	-\$2,406	\$318,435	\$0	\$318,435	\$318,435	-\$2,406	\$318,435
AGA	\$447,969	\$0	\$0	\$0	\$0	\$447,969	\$0	\$447,969	\$447,969	\$0	\$447,969
Rev Adjustment	-\$9,507,219	\$9,507,219	\$0	\$0	\$9,507,219	\$0	\$0	\$0	\$0	\$9,507,219	\$0
DSM	\$4,231,357	-\$4,231,357	\$0	\$0	-\$4,231,357	\$0	\$0	\$0	\$0	-\$4,231,357	\$0
Blue Sky	\$15,505	-\$15,505	\$0	\$0	-\$15,505	\$0	\$0	\$0	\$0	-\$15,505	\$0
BPA Balance Acct	\$5,737	\$0	-\$5,737	\$0	-\$5,737	\$0	\$0	\$0	\$0	-\$5,737	\$0
Income Tax Deferra	-\$3,056,273	\$3,056,273	\$0	\$0	\$3,056,273	\$0	\$0	\$0	\$0	\$3,056,273	\$0
Alt Revenue Program	\$2,552,754	-\$2,552,754	\$0	\$0	-\$2,552,754	\$0	\$0	\$0	\$0	-\$2,552,754	\$0
Unbilled Rev	\$275,000	\$0	\$0	\$0	\$0	\$275,000	\$0	\$275,000	\$275,000	\$0	\$275,000
Total	\$123,443,018	\$6,720,360	\$711,224	\$111,854	\$7,543,438	\$130,986,456	\$0	\$130,986,456	\$130,986,456	\$7,543,438	\$130,986,456
Industrial											
02GNSV0024	\$1,556,988	-\$48,558	\$8,276	\$0	-\$40,282	\$1,516,706	\$0	\$1,516,706	\$1,516,706	-\$40,282	\$1,516,706
02GNSV024F	\$8,877	\$0	\$0	\$0	\$0	\$8,877	\$0	\$8,877	\$8,877	\$0	\$8,877
02GNSV24FP	\$2,493	\$0	\$52	\$0	\$52	\$2,545	\$0	\$2,545	\$2,545	\$52	\$2,545
Subtotal	\$1,568,357	-\$48,558	\$8,328	\$0	-\$40,230	\$1,526,128	\$0	\$1,526,128	\$1,526,128	-\$40,230	\$1,526,128
02LGSV0036	\$8,470,546	-\$249,013	\$10,897	\$0	-\$238,116	\$8,232,430	\$0	\$8,232,430	\$8,232,430	-\$238,116	\$8,232,430
Subtotal	\$8,470,546	-\$249,013	\$10,897	\$0	-\$238,116	\$8,232,430	\$0	\$8,232,430	\$8,232,430	-\$238,116	\$8,232,430
02PRSV477M	\$399,112	-\$4,020	\$0	\$0	-\$4,020	\$395,092	\$0	\$395,092	\$395,092	-\$4,020	\$395,092
02LGSV048M	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
02LGSV048T	\$40,172,119	-\$1,320,491	\$0	\$0	-\$1,320,491	\$38,851,627	\$0	\$38,851,627	\$38,851,627	-\$1,320,491	\$38,851,627
Subtotal	\$40,571,230	-\$1,324,511	\$0	\$0	-\$1,324,511	\$39,246,719	\$0	\$39,246,719	\$39,246,719	-\$1,324,511	\$39,246,719
02OALT015N	\$17,148	-\$358	\$218	\$0	-\$140	\$17,008	\$0	\$17,008	\$17,008	-\$140	\$17,008
Subtotal	\$17,148	-\$358	\$218	\$0	-\$140	\$17,008	\$0	\$17,008	\$17,008	-\$140	\$17,008
AGA	\$25,144	\$0	\$0	\$0	\$0	\$25,144	\$0	\$25,144	\$25,144	\$0	\$25,144
Rev Adjustment	-\$4,279,237	\$4,279,237	\$0	\$0	\$4,279,237	\$0	\$0	\$0	\$0	\$4,279,237	\$0
DSM	\$1,549,619	-\$1,549,619	\$0	\$0	-\$1,549,619	\$0	\$0	\$0	\$0	-\$1,549,619	\$0
Blue Sky	\$26	-\$26	\$0	\$0	-\$26	\$0	\$0	\$0	\$0	-\$26	\$0
BPA Balancing Acct	-\$383	\$0	\$383	\$0	\$383	\$0	\$0	\$0	\$0	\$383	\$0
Income Tax Deferra	-\$1,601,330	\$1,601,330	\$0	\$0	\$1,601,330	\$0	\$0	\$0	\$0	\$1,601,330	\$0
Alt Revenue Program	\$169,071	-\$169,071	\$0	\$0	-\$169,071	\$0	\$0	\$0	\$0	-\$169,071	\$0
Unbilled Rev	-\$2,726,000	\$0	\$0	\$0	\$0	-\$2,726,000	\$0	-\$2,726,000	-\$2,726,000	\$0	-\$2,726,000
Total	\$43,426,051	\$2,877,552	\$19,826	\$0	\$2,897,378	\$46,323,429	\$0	\$46,323,429	\$46,323,429	\$2,897,378	\$46,323,429

PacifiCorp
Results of Operations - December 2018
Summary of Revenue Adjustments

305	Booked Revenues	Restating									
		Normalization ¹	BPA Adjustment	Temperature	Total Restating Adj.	Total Restating Rev.	Total Annualized Adj.	Total Adj. Rev. Restating and Annualized Adj.	Total Adj. Rev. Restating & Annualized	Total Adjustments	Adjusted Revenue
Irrigation											
O2APSV0040	\$9,253,425	-\$1,086,934	\$870,551	-\$328,827	-\$545,210	\$8,708,215	\$0	\$8,708,215	\$8,708,215	-\$545,210	\$8,708,215
O2APSV040X	\$5,729,950	\$0	\$0	\$0	\$0	\$5,729,950	\$0	\$5,729,950	\$5,729,950	\$0	\$5,729,950
Subtotal	\$14,983,375	-\$1,086,934	\$870,551	-\$328,827	-\$545,210	\$14,438,165	\$0	\$14,438,165	\$14,438,165	-\$545,210	\$14,438,165
AGA	\$219,373	\$0	\$0	\$0	\$0	\$219,373	\$0	\$219,373	\$219,373	\$0	\$219,373
Irrigation Demand Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rev Adjustment	-\$1,170,992	\$1,170,992	\$0	\$0	\$1,170,992	\$0	\$0	\$0	\$0	\$1,170,992	\$0
DSM	\$501,827	-\$501,827	\$0	\$0	-\$501,827	\$0	\$0	\$0	\$0	-\$501,827	\$0
Blue Sky	\$234	-\$234	\$0	\$0	-\$234	\$0	\$0	\$0	\$0	-\$234	\$0
BPA Balancing Acct	-\$11,528	\$0	\$11,528	\$0	\$11,528	\$0	\$0	\$0	\$0	\$11,528	\$0
BPA Adjustment Fee	\$117,295	\$0	-\$117,295	\$0	-\$117,295	\$0	\$0	\$0	\$0	-\$117,295	\$0
Income Tax Deferra	-\$279,766	\$279,766	\$0	\$0	\$279,766	\$0	\$0	\$0	\$0	\$279,766	\$0
Alt Revenue Program	-\$315,686	\$315,686	\$0	\$0	\$315,686	\$0	\$0	\$0	\$0	\$315,686	\$0
Unbilled Rev.	-\$32,000	\$0	\$0	\$0	\$0	-\$32,000	\$0	-\$32,000	-\$32,000	\$0	-\$32,000
Total	\$14,012,142	\$177,439	\$764,784	-\$328,827	\$613,396	\$14,625,539	\$0	\$14,625,539	\$14,625,539	\$613,396	\$14,625,539
Public Street & Highway Lighting											
O2COSL0052	\$31,097	-\$418	\$0	\$0	-\$418	\$30,679	\$0	\$30,679	\$30,679	-\$418	\$30,679
O2CUSL053F	\$224,071	-\$10,256	\$0	\$0	-\$10,256	\$213,815	\$0	\$213,815	\$213,815	-\$10,256	\$213,815
O2CUSL053M	\$55,574	\$0	\$0	\$0	\$0	\$55,574	\$0	\$55,574	\$55,574	\$0	\$55,574
O2HPSV0051	\$828,618	-\$11,131	\$0	\$0	-\$11,131	\$817,487	\$0	\$817,487	\$817,487	-\$11,131	\$817,487
O2MVSL0057	\$212,103	-\$4,620	\$0	\$0	-\$4,620	\$207,483	\$0	\$207,483	\$207,483	-\$4,620	\$207,483
O2CFR0012	\$91	\$0	\$0	\$0	\$0	\$91	\$0	\$91	\$91	\$0	\$91
Sub Total	\$1,351,554	-\$26,425	\$0	\$0	-\$26,425	\$1,325,129	\$0	\$1,325,129	\$1,325,129	-\$26,425	\$1,325,129
AGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rev Adjustment	-\$66,463	\$66,463	\$0	\$0	\$66,463	\$0	\$0	\$0	\$0	\$66,463	\$0
DSM	\$24,566	-\$24,566	\$0	\$0	-\$24,566	\$0	\$0	\$0	\$0	-\$24,566	\$0
Income Tax Deferra	-\$23,178	\$23,178	\$0	\$0	\$23,178	\$0	\$0	\$0	\$0	\$23,178	\$0
Unbilled Rev.	-\$100,000	\$0	\$0	\$0	\$0	-\$100,000	\$0	-\$100,000	-\$100,000	\$0	-\$100,000
Total	\$1,186,478.85	\$38,650	\$0	\$0	\$38,650	\$1,225,129	\$0	\$1,225,129	\$1,225,129	\$38,650	\$1,225,129
Washington Total	\$307,112,586	\$15,246,590	\$13,999,321	\$5,307,172	\$34,553,083	\$341,665,669	\$0	\$341,665,669	\$341,665,669	\$34,553,083	\$341,665,669

¹ Adjustments back out Schedule 191 (System Benefits Charge) -\$13,048,740, Revenue Accounting Adjustments \$32,896,584, Irrigation Demand Charge Accrual 0, DSM -\$11,117,889, Blue Sky -\$147,341, Alternate Revenue Program \$2,820,165, Decoupling \$1,586,075 and PCAM \$2,257,731

	<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	10,374,683	WA	Situs	10,374,683	3.1.1
Commercial	442	RES	10,967,222	WA	Situs	10,967,222	3.1.1
Industrial ¹	442	RES	5,106,698	WA	Situs	5,106,698	3.1.1
Public Street & Highway	444	RES	63,216	WA	Situs	63,216	3.1.1
			<u>26,511,819</u>			<u>26,511,819</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 December 2018 are normalized by removing Schedule 191 (System Benefits Charge) (\$13,048,740), Revenue Accounting Adjustments \$32,896,584, Irrigation Demand Charge Accrual (\$0), Alternate Revenue Program \$2,820,165, Decoupling \$1,586,075 and PCAM \$2,257,735.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Operating Income:							
Remove 12 ME Dec 2018 Allowance Sales	4118	PRO	182	SE	7.483%	14	3.3.2
Add 12 ME Dec 2019 Amortization	4118	PRO	(14)	WA	Situs	(14)	3.3.2
			<u>168</u>			<u>(0)</u>	
Adjustment to Rate Base:							
Regulatory Deferred Sales	25398	PRO	(22)	WA	Situs	(22)	3.3.2
Adjustment to Tax:							
Accum Deferred Income Taxes	190	PRO	7	WA	Situs	7	3.3.2
Schedule M Additions	SCHMAT	PRO	-	WA	Situs	-	3.3.2
Schedule M Deduction	SCHMDT	PRO	14	WA	Situs	14	3.3.2
DIT Expense	41110	PRO	-	WA	Situs	-	3.3.2
DIT Expense	41010	PRO	5	WA	Situs	5	3.3.2

Description of Adjustment

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

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

Year	Month	Amount	Accumulated Amount
2018	1	-	-
2018	2	-	-
2018	3	-	-
2018	4	(182)	(182)
2018	5	-	(182)
2018	6	(0)	(182)
2018	7	-	(182)
2018	8	-	(182)
2018	9	-	(182)
2018	10	-	(182)
2018	11	-	(182)
2018	12	-	(182) Ref 3.3.2

GL Account Balance
Account Number 301947

G/L Account Balance Display

Document currency | Document currency | Document currency | Bus

Account number: 301947 Emissions/Allow Rev
 Company code: 1000 PacifiCorp
 Business area:
 Fiscal year: 2019
 All documents in currency: * Display currency: USD

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				
1				
2				
3				
4	32.33	214.17	181.84-	181.84-
5				181.84-
6		0.05	0.05-	181.89-
7				181.89-
8				181.89-
9				181.89-
10				181.89-
11				181.89-
12				181.89-
13				181.89-
14				181.89-
15				181.89-
16				181.89-
Total	32.33	214.22	181.89-	181.89-

PacifiCorp
 Results of Operations - December 2018
 SO2 Emission Allowance Sales

Description	Date Booked	Beginning of the Period	Dec-18	End Unamort Balance Pro	Current Period Amortization	Beg Unamort Balance	Unrealized Gain SCHMAT	Realized Gain SCHMDT	D.I.T. Expense	Deferred Income Tax	Deferred Income Tax
		Ending of the Period	Dec-19		12 Months Ended December 19	Dec-18	12 Months Ended 12 Months Ended	12 Months Ended	12 Months Ended	12 Months Ended	Dec-18
Sep 2013 Sale	Sep-13	15,950	15,950	(0)	0	(0)	0	0	0	(0)	(0)
Apr 2014 Sale	Apr-14	1,117	1,117	0	56	56	0	56	21	21	0
Apr 2015 Sale	Apr-15	320	304	16	64	80	0	64	24	30	6
Apr 2016 Sale	Apr-16	188	141	47	38	85	0	38	14	32	18
Apr 2017 Sale	Apr-17	177	97	80	35	115	0	35	13	44	30
Apr 2018 Sale	Apr-18	182	64	118	36	155	0	36	9	38	29
Totals				261	229	490	0	229	82	165	83

Washington Weighted % -	6.130%	6.130%	6.130%
Actual Sales 12 ME Dec 2018	182	14	5
	Ref. 3.3.1	Ref. 3.3	Ref. 3.3

SO2 credit Unamortized Balance				DIT Expense		DIT Unamort Balance	
	Total Co.	WA Portion		Total Co.	WA Portion	Total Co.	WA Portion
Beginning Balance (Dec -18)	490	30		82		165	10
Jan-19	457	28	Washington Weighted % -	6.130%		153	9
Feb-19	424	26		5		141	9
Mar-19	391	24		Ref. 3.3		129	8
Apr-19	376	23		0		124	8
May-19	362	22	Washington Weighted % -	6.130%		119	7
Jun-19	347	21		0		114	7
Jul-19	333	20		0		109	7
Aug-19	319	20		Ref. 3.3		103	6
Sep-19	304	19				98	6
Oct-19	290	18				93	6
Nov-19	275	17				88	5
Ending Balance (Dec -19)	261	16				83	5
Average of Monthly Averages	354	22				116	7
		Ref. 3.3					Ref. 3.3

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Other Electric Revenues	456	RES	(12,823,239)	WRG	4.742%	(608,092)	3.4.1
Other Electric Revenues	456	PRO	<u>2,623,861</u>	WRG	4.742%	<u>124,426</u>	3.4.1
			<u>(10,199,377)</u>			<u>(483,666)</u>	

Adjustment Detail:

Actual Wheeling Revenues 12 ME December 2018	116,616,886	3.4.1
Total Adjustments	<u>(10,199,377)</u>	Above
Adjusted Wheeling Revenues 12 ME December 2019	<u>106,417,509</u>	3.4.1

Description of Adjustment

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

PacifiCorp
Results of Operations - December 2018
Wheeling Revenue

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

Total **(116,616,886)**
Ref 3.4

Type		
RES	Remove refunds and other out of period adjustments	12,623,472
RES	Annualize City of Roseville	(819,609)
RES	Annualize 3 Phases	(83)
RES	Annualize Navajo Tribal Utility Authority	(55,415)
RES	Clatskanie Reduction of Reservation	1,074,874
PRO	Obsidian Renewables 50MW PTP	(1,753,419)
PRO	EWEB 25MW PTP	(870,442)

Test Period Incremental Adjustments **10,199,377**
Ref 3.4

Accum Test Period Totals **(106,417,509)**
Ref 3.4

4. O&M ADJUSTMENTS

	4.1	4.2	4.2.1	4.3	4.3.1	4.4	
Total Normalized	Miscellaneous Expense & Revenue	General Wage Increase - Annualizing	(cont.) General Wage Increase - Annualizing	General Wage Increase - Pro Forma	(cont.) General Wage Increase - Pro Forma	Injuries and Damages	
1 Operating Revenues:							
2 General Business Revenues	(20,030,606)	(20,030,606)	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	
5 Other Operating Revenues	-	-	-	-	-	-	
6 Total Operating Revenues	(20,030,606)	(20,030,606)	-	-	-	-	
7							
8 Operating Expenses:							
9 Steam Production	91,073	-	13,633	-	77,439	-	
10 Nuclear Production	-	-	-	-	-	-	
11 Hydro Production	50,696	-	7,589	-	43,107	-	
12 Other Power Supply	205,161	(45)	8,009	-	45,493	116,259	
13 Transmission	(79,371)	-	5,793	-	32,907	(118,072)	
14 Distribution	98,496	-	8,438	11,353	112,416	(33,232)	
15 Customer Accounting	(1,168,700)	(237)	-	7,342	29,353	12,349	
16 Customer Service & Info	(2,071)	8,417	-	1,242	-	7,055	
17 Sales	-	-	-	-	-	-	
18 Administrative & General	(647,866)	2,762	8,843	369	-	52,325	
19 Total O&M Expenses	(1,452,583)	10,897	52,306	20,305	340,714	71,729	
20 Depreciation	(405,289)	(405,289)	-	-	-	-	
21 Amortization	-	-	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	
23 Income Taxes: Federal	(3,828,901)	(4,136,232)	(10,984)	(4,264)	(71,550)	(15,063)	
24 State	-	-	-	-	-	-	
25 Deferred Income Taxes	-	-	-	-	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	60,130	60,130	-	-	-	-	
28 Total Operating Expenses:	(5,626,644)	(4,470,495)	41,322	16,041	269,164	56,666	
29							
30 Operating Rev For Return:	(14,403,962)	(15,560,111)	(41,322)	(16,041)	(269,164)	(56,666)	
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	-3.695%	-3.992%	-0.011%	-0.004%	-0.069%	-0.015%	0.127%
61 Estimated Price Change	19,139,188	20,675,416	54,907	21,315	357,650	75,295	(659,307)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(18,232,863)	(19,696,343)	(52,306)	(20,305)	(340,714)	(71,729)	628,086
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(18,232,863)	(19,696,343)	(52,306)	(20,305)	(340,714)	(71,729)	628,086
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(18,232,863)	(19,696,343)	(52,306)	(20,305)	(340,714)	(71,729)	628,086
77							
78 Federal Income Taxes	(3,828,901)	(4,136,232)	(10,984)	(4,264)	(71,550)	(15,063)	131,898

	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	-	-	-	35,445	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	(479)	-	-	-
15 Customer Accounting	-	-	(1,226,561)	9,054	-	-	-
16 Customer Service & Info	(18,786)	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	443	11,075	-	(130,641)	-	-	-
19 Total O&M Expenses	(18,342)	11,075	(1,226,561)	(86,622)	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	3,852	(2,326)	257,578	18,191	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(14,490)	8,750	(968,983)	(68,432)	-	-	-
29							
30 Operating Rev For Return:	14,490	(8,750)	968,983	68,432	-	-	-
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	0.004%	-0.002%	0.249%	0.018%	0.000%	0.000%	0.000%
61 Estimated Price Change	(19,254)	11,626	(1,287,531)	(90,928)	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	18,342	(11,075)	1,226,561	86,622	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	18,342	(11,075)	1,226,561	86,622	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	18,342	(11,075)	1,226,561	86,622	-	-	-
77							
78 Federal Income Taxes	3,852	(2,326)	257,578	18,191	-	-	-

	4.1	4.2	4.2.1	4.3	4.3.1	4.4	
Total Normalized	Miscellaneous Expense & Revenue	General Wage Increase - Annualizing	(cont.) General Wage Increase - Annualizing	General Wage Increase - Pro Forma	(cont.) General Wage Increase - Pro Forma	Injuries and Damages	
1 Operating Revenues:							
2 General Business Revenues	(20,030,606)	(20,030,606)	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	
5 Other Operating Revenues	-	-	-	-	-	-	
6 Total Operating Revenues	(20,030,606)	(20,030,606)	-	-	-	-	
7							
8 Operating Expenses:							
9 Steam Production	13,633	-	13,633	-	-	-	
10 Nuclear Production	-	-	-	-	-	-	
11 Hydro Production	7,589	-	7,589	-	-	-	
12 Other Power Supply	159,668	(45)	8,009	-	-	116,259	
13 Transmission	(112,279)	-	5,793	-	-	(118,072)	
14 Distribution	(13,920)	-	8,438	11,353	-	(33,232)	
15 Customer Accounting	(1,210,402)	(237)	-	7,342	-	-	
16 Customer Service & Info	(9,126)	8,417	-	1,242	-	-	
17 Sales	-	-	-	-	-	-	
18 Administrative & General	(700,190)	2,762	8,843	369	-	(593,041)	
19 Total O&M Expenses	(1,865,027)	10,897	52,306	20,305	-	(628,086)	
20 Depreciation	(405,289)	(405,289)	-	-	-	-	
21 Amortization	-	-	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	
23 Income Taxes: Federal	(3,742,288)	(4,136,232)	(10,984)	(4,264)	-	131,898	
24 State	-	-	-	-	-	-	
25 Deferred Income Taxes	-	-	-	-	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	60,130	60,130	-	-	-	-	
28 Total Operating Expenses:	(5,952,474)	(4,470,495)	41,322	16,041	-	(496,188)	
29							
30 Operating Rev For Return:	(14,078,131)	(15,560,111)	(41,322)	(16,041)	-	496,188	
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	-3.611%	-3.992%	-0.011%	-0.004%	0.000%	0.000%	0.127%
61 Estimated Price Change	18,706,243	20,675,416	54,907	21,315	-	-	(659,307)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(17,820,419)	(19,696,343)	(52,306)	(20,305)	-	-	628,086
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(17,820,419)	(19,696,343)	(52,306)	(20,305)	-	-	628,086
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(17,820,419)	(19,696,343)	(52,306)	(20,305)	-	-	628,086
77							
78 Federal Income Taxes	(3,742,288)	(4,136,232)	(10,984)	(4,264)	-	-	131,898

	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	-	-	-	35,445	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	(479)	-	-	-
15 Customer Accounting	-	-	(1,226,561)	9,054	-	-	-
16 Customer Service & Info	(18,786)	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	443	11,075	-	(130,641)	-	-	-
19 Total O&M Expenses	(18,342)	11,075	(1,226,561)	(86,622)	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	3,852	(2,326)	257,578	18,191	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(14,490)	8,750	(968,983)	(68,432)	-	-	-
29							
30 Operating Rev For Return:	14,490	(8,750)	968,983	68,432	-	-	-
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	0.004%	-0.002%	0.249%	0.018%	0.000%	0.000%	0.000%
61 Estimated Price Change	(19,254)	11,626	(1,287,531)	(90,928)	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	18,342	(11,075)	1,226,561	86,622	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	18,342	(11,075)	1,226,561	86,622	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	18,342	(11,075)	1,226,561	86,622	-	-	-
77							
78 Federal Income Taxes	3,852	(2,326)	257,578	18,191	-	-	-

	4.1	4.2	4.2.1	4.3	4.3.1	4.4
	Miscellaneous Expense & Revenue	General Wage Increase - Annualizing	(cont.) General Wage Increase - Annualizing	General Wage Increase - Pro Forma	(cont.) General Wage Increase - Pro Forma	Injuries and Damages
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	77,439	-	-	77,439	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	43,107	-	-	43,107	-	-
12 Other Power Supply	45,493	-	-	45,493	-	-
13 Transmission	32,907	-	-	32,907	-	-
14 Distribution	112,416	-	-	112,416	-	-
15 Customer Accounting	41,702	-	-	29,353	12,349	-
16 Customer Service & Info	7,055	-	-	-	7,055	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	52,325	-	-	-	52,325	-
19 Total O&M Expenses	412,444	-	-	340,714	71,729	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(86,613)	-	-	(71,550)	(15,063)	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	325,830	-	-	269,164	56,666	-
29						
30 Operating Rev For Return:	(325,830)	-	-	(269,164)	(56,666)	-
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	-0.084%	0.000%	0.000%	0.000%	-0.069%	-0.015%
61 Estimated Price Change	432,945	-	-	357,650	75,295	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(412,444)	-	-	(340,714)	(71,729)	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(412,444)	-	-	(340,714)	(71,729)	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(412,444)	-	-	(340,714)	(71,729)	-
77						
78 Federal Income Taxes	(86,613)	-	-	(71,550)	(15,063)	-

	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	-	-	-	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	RES	(7,397,052)	WA	Situs	(7,397,052)	4.1.1
Commercial and Industrial	442	RES	(12,573,802)	WA	Situs	(12,573,802)	4.1.1
Street & Highway Lighting	444	RES	(59,752)	WA	Situs	(59,752)	4.1.1
			<u>(20,030,606)</u>			<u>(20,030,606)</u>	
Gain on Property Sales	421	RES	(287,528)	CAGE	0.000%	-	
Gain on Property Sales	421	RES	(157,433)	UT	Situs	-	
Gain on Property Sales	421	RES	(62)	WA	Situs	(62)	
Gain on Property Sales	421	RES	897,936	SO	6.762%	60,717	
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	(7,777)	SO	6.762%	(526)	
Loss on Property Sales	421	RES	(91)	OR	Situs	-	
			<u>452,914</u>			<u>60,130</u>	4.1.2
Adjustment to Expense:							
Steam Depreciation Expense	403SP	RES	(1,841,568)	CAGW	22.008%	(405,289)	
Amortization of Unrecovered Plant	407	RES	1,841,568	OR	Situs	-	
Other Expenses	557	RES	(563)	SG	8.001%	(45)	
Customer Records	903	RES	(3,404)	CN	6.969%	(237)	
Customer Records	903	RES	(24,752)	OR	Situs	-	
Oper Superv & Eng	908	RES	(302)	CN	6.969%	(21)	
Informational Advertising	909	RES	(839)	CA	Situs	-	
Informational Advertising	909	RES	(89,160)	CN	6.969%	(6,213)	
Informational Advertising	909	RES	9,798	ID	Situs	-	
Informational Advertising	909	RES	23,078	OR	Situs	-	
Informational Advertising	909	RES	(49,078)	UT	Situs	-	
Informational Advertising	909	RES	14,652	WA	Situs	14,652	
Informational Advertising	909	RES	1,146	WY-ALL	Situs	-	
Office Supplies and Expense	921	RES	2,791	SO	6.762%	189	
Office Supplies and Expense	921	RES	507	OR	Situs	-	
Outside Services	923	RES	(18,692)	SO	6.762%	(1,264)	
Duplicate Charges	929	RES	(3,421)	SO	6.762%	(231)	
Advertising	930	RES	58,378	CN	6.969%	4,068	
Advertising	930	RES	588	UT	Situs	-	
			<u>(79,273)</u>			<u>(394,392)</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 - December 2018
Miscellaneous General Expense & Revenue

Revenues that need to be included in results:

	Accelerated Depn at Bridger and Colstrip Plants	Washington Decoupling	Tax Cuts and Jobs Act (TCJA)	Total	Account	Factor	
Residential	(5,123,980)	1,069,635	(3,342,707)	(7,397,052)	440	WA	Ref 4.1
Commercial & Industrial	(7,451,027)	(185,406)	(4,937,369)	(12,573,802)	442	WA	Ref 4.1
Street & Highway Lighting	(36,574)	-	(23,178)	(59,752)	444	WA	Ref 4.1
	(12,611,581)	884,229	(8,303,254)	(20,030,606)			

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

Description	FERC	Factor	Amount
FERC 421 - (Gain)/Loss on Sale of Utility Plant			
Gain on Property Sales	421	CAGE	(287,528)
Gain on Property Sales	421	UT	(157,433)
Gain on Property Sales	421	WA	(62)
Gain on Property Sales	421	SO	897,936
Loss on Property Sales	421	CAGE	7,672
Loss on Property Sales	421	WYP	196
Loss on Property Sales	421	SO	(7,777)
Loss on Property Sales	421	OR	(91)
			<u>452,914</u>
			Ref 4.1
Depreciation Allocation Correction			
System allocated give-back	403SP	CAGW	(1,841,568)
Situs allocated give-back	407	OR	<u>1,841,568</u>
			<u>-</u>
Non Regulated Flights			
Other Expenses	557	SG	(563)
Oper Superv & Eng	908	CN	(302)
Customer Service Expense	909	CN	(1,713)
Office Supplies and Expenses	921	SO	<u>(22,055)</u>
			<u>(24,632)</u>
Informational & Instructional Advertising			
Blue Sky	909	CN	3,053
Blue Sky	909	OR	21,824
Blue Sky	903	CN	(3,404)
Blue Sky	903	OR	(24,752)
Blue Sky	929	SO	(3,421)
DSM	909	CN	(3,836)
Sponsorships	909	OR	(1,298)
Sponsorships	909	UT	(49,467)
Campaign	909	CN	(58,378)
Campaign	930	CN	58,378
Campaign	909	UT	(588)
Campaign	930	UT	588
Remove system allocation	909	CN	(28,286)
Remove system allocation	909	OR	(898)
Remove system allocation	909	CA	(2,619)
Remove system allocation	909	UT	(9,591)
Remove system allocation	909	WY	(190)
Add situs allocation	909	ID	9,798
Add situs allocation	909	UT	10,569
Add situs allocation	909	WY	1,336
Add situs allocation	909	WA	14,652
Add situs allocation	909	CA	1,780
Add situs allocation	909	OR	3,449
			<u>(61,301)</u>
FERC 921 - Office Supplies & Expenses			
Expense removal	921	SO	24,845
Expense removal	921	OR	<u>507</u>
			<u>25,352</u>
FERC 923 - Outside Services			
Intercompany SERP Costs	923	SO	(18,692)
Total Expense			<u><u>(79,273)</u></u>
			Ref 4.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Operations	500	RES	146,078	CAGE	0.000%	-	
Steam Operations	500	RES	1	CAGW	22.008%	0	
Steam Operations	500	RES	11,499	JBG	22.008%	2,531	
Steam Operations	500	RES	398	SG	8.001%	32	
Fuel Related-Non NPC	501	RES	330	CAEE	0.000%	-	
Hydro Operations	535	RES	12,219	CAGE	0.000%	-	
Hydro Operations	535	RES	25,799	CAGW	22.008%	5,678	
Other Operations	549	RES	71	OR	Situs	-	
Other Power Supply Expenses	557	RES	1,119	CAGE	0.000%	-	
Other Power Supply Expenses	557	RES	75,312	SG	8.001%	6,026	
Other Power Supply Expenses	557	RES	83	ID	Situs	-	
Transmission Operations	560	RES	10,443	CAGE	0.000%	-	
Transmission Operations	560	RES	1,666	CAGW	22.008%	367	
Transmission Operations	560	RES	153	JBG	22.008%	34	
Transmission Operations	560	RES	33,991	SG	8.001%	2,720	
Distribution Operations	580	RES	51,184	SNPD	6.490%	3,322	
Distribution Operations	580	RES	1,750	CA	Situs	-	
Distribution Operations	580	RES	3,828	ID	Situs	-	
Distribution Operations	580	RES	15,768	OR	Situs	-	
Distribution Operations	580	RES	24,921	UT	Situs	-	
Distribution Operations	580	RES	4,005	WA	Situs	4,005	
Distribution Operations	580	RES	5,203	WY-ALL	Situs	-	
Administrative & General	920	RES	130,553	SO	6.762%	8,828	
Administrative & General	920	RES	634	CA	Situs	-	
Administrative & General	920	RES	29	ID	Situs	-	
Administrative & General	920	RES	225	OR	Situs	-	
Administrative & General	920	RES	157	UT	Situs	-	
Administrative & General	920	RES	15	WA	Situs	15	
Administrative & General	920	RES	176	WY-ALL	Situs	-	
Steam Maintenance	512	RES	77,808	CAGE	0.000%	-	
Steam Maintenance	512	RES	50,303	JBG	22.008%	11,071	
Hydro Maintenance	545	RES	1,809	CAGE	0.000%	-	
Hydro Maintenance	545	RES	8,685	CAGW	22.008%	1,911	
Other Operations	548	RES	14,638	CAGE	0.000%	-	
Other Operations	548	RES	5,697	CAGW	22.008%	1,254	
Other Operations	548	RES	4,147	SG	8.001%	332	
Other Maintenance	553	RES	5,717	CAGE	0.000%	-	
Other Maintenance	553	RES	1,806	CAGW	22.008%	398	
Transmission Maintenance	571	RES	18,379	CAGE	0.000%	-	
Transmission Maintenance	571	RES	8,073	CAGW	22.008%	1,777	
Transmission Maintenance	571	RES	10,569	SG	8.001%	846	
Transmission Maintenance	571	RES	232	JBG	22.008%	51	
Distribution Maintenance	593	RES	17,123	SNPD	6.490%	1,111	
Distribution Maintenance	593	RES	7,680	CA	Situs	-	
			<u>790,277</u>			<u>52,306</u>	

Description of Adjustment:

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Distribution Maintenance	593	RES	10,670	ID	Situs	-	
Distribution Maintenance	593	RES	52,449	OR	Situs	-	
Distribution Maintenance	593	RES	67,660	UT	Situs	-	
Distribution Maintenance	593	RES	11,353	WA	Situs	11,353	
Distribution Maintenance	593	RES	19,504	WY-ALL	Situs	-	
Customer Accounts	903	RES	74,152	CN	6.969%	5,168	
Customer Accounts	903	RES	2,140	CA	Situs	-	
Customer Accounts	903	RES	4,543	ID	Situs	-	
Customer Accounts	903	RES	20,365	OR	Situs	-	
Customer Accounts	903	RES	13,454	UT	Situs	-	
Customer Accounts	903	RES	2,174	WA	Situs	2,174	
Customer Accounts	903	RES	3,855	WY-ALL	Situs	-	
Customer Services	908	RES	6,634	CN	6.969%	462	
Customer Services	908	RES	231	CA	Situs	-	
Customer Services	908	RES	(1)	ID	Situs	-	
Customer Services	908	RES	4,729	OR	Situs	-	
Customer Services	908	RES	5,746	UT	Situs	-	
Customer Services	908	RES	780	WA	Situs	780	
Customer Services	908	RES	2,222	WY-ALL	Situs	-	
Customer Services	908	RES	147	OTHER	0.000%	-	
Administrative & General	935	RES	5,405	SO	6.762%	365	
Administrative & General	935	RES	7	CA	Situs	-	
Administrative & General	935	RES	30	OR	Situs	-	
Administrative & General	935	RES	3	WA	Situs	3	
			<u>308,250</u>			<u>20,305</u>	

Adjustment Summary:

	790,277	52,306	Page 4.2
	308,250	20,305	Page 4.2.1
Total Adjustment	<u>1,098,527</u>	<u>72,612</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 December 2018 for labor charged to operations and maintenance accounts. See page 4.3.2 for more information on how this adjustment was calculated.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Operations	500	PRO	829,737	CAGE	0.000%	-	
Steam Operations	500	PRO	5	CAGW	22.008%	1	
Steam Operations	500	PRO	65,316	JBG	22.008%	14,375	
Steam Operations	500	PRO	2,263	SG	8.001%	181	
Fuel Realted-Non NPC	501	PRO	1,873	CAEE	0.000%	-	
Hydro Operations	535	PRO	69,407	CAGE	0.000%	-	
Hydro Operations	535	PRO	146,540	CAGW	22.008%	32,250	
Other Operations	549	PRO	402	OR	Situs	-	
Other Power Supply Expenses	557	PRO	6,357	CAGE	0.000%	-	
Other Power Supply Expenses	557	PRO	427,782	SG	8.001%	34,228	
Other Power Supply Expenses	557	PRO	472	ID	Situs	-	
Transmission Operations	560	PRO	59,317	CAGE	0.000%	-	
Transmission Operations	560	PRO	9,465	CAGW	22.008%	2,083	
Transmission Operations	560	PRO	867	JBG	22.008%	191	
Transmission Operations	560	PRO	193,071	SG	8.001%	15,448	
Distribution Operations	580	PRO	290,732	SNPD	6.490%	18,869	
Distribution Operations	580	PRO	9,940	CA	Situs	-	
Distribution Operations	580	PRO	21,743	ID	Situs	-	
Distribution Operations	580	PRO	89,562	OR	Situs	-	
Distribution Operations	580	PRO	141,553	UT	Situs	-	
Distribution Operations	580	PRO	22,749	WA	Situs	22,749	
Distribution Operations	580	PRO	29,554	WY-ALL	Situs	-	
Steam Maintenance	512	PRO	441,959	CAGE	0.000%	-	
Steam Maintenance	512	PRO	285,729	JBG	22.008%	62,883	
Hydro Maintenance	545	PRO	10,276	CAGE	0.000%	-	
Hydro Maintenance	545	PRO	49,329	CAGW	22.008%	10,856	
Other Operations	548	PRO	83,143	CAGE	0.000%	-	
Other Operations	548	PRO	32,362	CAGW	22.008%	7,122	
Other Operations	548	PRO	23,557	SG	8.001%	1,885	
Other Maintenance	553	PRO	32,472	CAGE	0.000%	-	
Other Maintenance	553	PRO	10,259	CAGW	22.008%	2,258	
Transmission Maintenance	571	PRO	104,393	CAGE	0.000%	-	
Transmission Maintenance	571	PRO	45,854	CAGW	22.008%	10,091	
Transmission Maintenance	571	PRO	60,035	SG	8.001%	4,804	
Transmission Maintenance	571	PRO	1,319	JBG	22.008%	290	
Distribution Maintenance	593	PRO	97,263	SNPD	6.490%	6,313	
Distribution Maintenance	593	PRO	43,623	CA	Situs	-	
Distribution Maintenance	593	PRO	60,609	ID	Situs	-	
Distribution Maintenance	593	PRO	297,916	OR	Situs	-	
Distribution Maintenance	593	PRO	384,315	UT	Situs	-	
Distribution Maintenance	593	PRO	64,485	WA	Situs	64,485	
Distribution Maintenance	593	PRO	110,782	WY-ALL	Situs	-	
Customer Accounts	903	PRO	421,191	CN	6.969%	29,353	
			<u>5,079,583</u>			<u>340,714</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 December 2019 for labor charged to operation & maintenance accounts. See page 4.3.2 or more information on how this adjustment was calculated.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Customer Accounts	903	PRO	12,154	CA	Situs	-	
Customer Accounts	903	PRO	25,805	ID	Situs	-	
Customer Accounts	903	PRO	115,675	OR	Situs	-	
Customer Accounts	903	PRO	76,421	UT	Situs	-	
Customer Accounts	903	PRO	12,349	WA	Situs	12,349	
Customer Accounts	903	PRO	21,895	WY-ALL	Situs	-	
Customer Services	908	PRO	37,681	CN	6.969%	2,626	
Customer Services	908	PRO	1,311	CA	Situs	-	
Customer Services	908	PRO	(6)	ID	Situs	-	
Customer Services	908	PRO	26,861	OR	Situs	-	
Customer Services	908	PRO	32,639	UT	Situs	-	
Customer Services	908	PRO	4,429	WA	Situs	4,429	
Customer Services	908	PRO	12,620	WY-ALL	Situs	-	
Customer Services	908	PRO	834	OTHER	0.000%	-	
Administrative & General	920	PRO	741,555	SO	6.762%	50,143	
Administrative & General	920	PRO	3,603	CA	Situs	-	
Administrative & General	920	PRO	163	ID	Situs	-	
Administrative & General	920	PRO	1,277	OR	Situs	-	
Administrative & General	920	PRO	893	UT	Situs	-	
Administrative & General	920	PRO	87	WA	Situs	87	
Administrative & General	920	PRO	997	WY-ALL	Situs	-	
Administrative & General	935	PRO	30,699	SO	6.762%	2,076	
Administrative & General	935	PRO	39	CA	Situs	-	
Administrative & General	935	PRO	169	OR	Situs	-	
Administrative & General	935	PRO	19	WA	Situs	19	
			<u>1,160,171</u>			<u>71,729</u>	

Adjustment Summary:

		5,079,583	340,714	Page 4.3
		<u>1,160,171</u>	<u>71,729</u>	Page 4.3.1
Total Adjustment		<u>6,239,754</u>	<u>412,444</u>	
		Ref 4.3.3	Ref 4.3.8	

Description of Adjustment:

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

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

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

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

Account	Description	12 Months Ended December 2018	Restatement 12 Months Ended December 2018	Adjustment	Pro Forma 12 Months Ending December 2019	Adjustment	Ref.
5001XX	Regular Ordinary Time	423,593,531	424,921,000	1,327,469	434,256,307	9,335,307	
5002XX	Overtime	62,765,910	62,962,607	196,698	64,345,865	1,383,258	
5003XX	Premium Pay	8,589,436	8,616,354	26,918	8,805,651	189,297	
	Subtotal for Escalation	494,948,877	496,499,961	1,551,084	507,407,822	10,907,861	4.3.4
500410	Annual Incentive Plan	24,680,733	24,680,733	-	25,334,772	654,039	
580500	Payroll Tax Expense	36,918,278	37,029,941	111,664	37,864,468	834,526	4.3.9
580700	Payroll Tax Expense-Unemployment	2,852,197	2,852,197	-	2,852,197	-	
	Total Payroll Taxes	39,770,475	39,882,139	111,664	40,716,665	834,526	
501115	SERP Plan	2,951,837	2,951,837	-	-	(2,951,837)	
50112X	Medical	57,236,117	57,236,117	-	57,236,117	-	
5011XX	Pension	13,525,381	13,525,381	-	13,525,381	-	
50115X	Post Retirement	(13,197,028)	(13,197,028)	-	(13,197,028)	-	
5012XX	401(k)	37,662,250	37,662,250	-	37,662,250	-	
xxxxx	All Other Labor and Benefit Items	30,033,032	30,033,032	-	30,033,032	-	
	Other Labor	128,211,589	128,211,589	-	125,259,752	(2,951,837)	
	Total Labor	687,611,673	689,274,421	1,662,748	698,719,011	9,444,590	4.3.7
	Non-Utility and Capitalized Labor	233,327,531	233,891,752	564,221	237,096,588	3,204,836	4.3.7
	Total Utility Labor	454,284,142	455,382,669	1,098,527	461,622,423	6,239,754	4.3.7

Page 4.2.1

Page 4.3.1

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

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

Labor (12 Months Ended December 2018)

Acct	Account Desc.	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total
5001XX	Reg/Ordinary Time	36,592	33,441	35,652	34,147	37,694	34,184	35,130	37,141	32,697	37,128	35,978	33,811	423,594
5002XX	Overtime	3,964	3,740	4,589	5,257	5,215	5,167	5,657	6,220	6,447	5,463	6,045	5,001	62,766
5003XX	Premium Pay	465	458	676	633	630	748	812	1,099	859	855	645	709	8,599
Grand Total		41,021	37,640	40,917	40,036	43,538	40,099	41,599	44,460	40,003	43,446	42,668	39,521	494,949

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

Labor (12 Months Ended December 2018)

Group Code	Labor Group	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total
2	Officer/Exempt	15,863	15,022	16,334	14,428	16,559	15,133	15,280	16,356	14,102	16,324	16,377	14,534	186,311
3	IBEW 125	3,131	2,676	2,881	2,913	3,260	3,109	3,212	3,350	2,970	3,312	3,207	3,162	37,183
4	IBEW 659	3,593	3,190	3,544	3,607	3,868	3,731	4,251	4,132	4,131	3,830	3,760	3,690	45,324
5	UWUA 197	181	160	181	175	162	172	167	180	227	177	198	263	2,242
8	UWUA 127	4,057	3,525	3,739	4,583	4,442	4,091	4,076	4,331	3,974	4,148	4,645	4,087	49,700
9	IBEW 57 WY	55	38	47	47	48	56	52	71	66	72	70	64	696
11	IBEW 57 PD	8,373	7,634	8,360	8,673	9,079	8,463	8,795	10,084	9,107	9,259	8,576	8,352	104,755
12	IBEW 57 PS	3,667	3,459	3,768	3,615	3,783	3,391	3,647	3,760	3,491	4,117	3,711	3,401	43,811
13	PCCC Non-Exempt	652	588	619	643	667	596	675	703	645	735	671	660	7,854
15	IBEW 57 CT	320	289	315	312	477	283	314	334	285	348	341	294	3,912
16	Local 77	155	126	122	139	130	111	125	117	123	117	124	115	1,506
18	Non-Exempt	974	933	1,007	901	1,065	963	1,005	1,040	861	1,007	989	898	11,664
Grand Total		41,020.930	37,640.001	40,916.873	40,036.242	43,538.335	40,099.397	41,598.584	44,459.652	40,003.114	43,446.009	42,668.432	39,521.308	494,949

Restatement Increase

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

Annualized Labor December 2018

Group Code	Labor Group	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total
2	Officer/Exempt	15,863	15,022	16,334	14,428	16,559	15,133	15,280	16,356	14,102	16,324	16,377	14,534	186,311
3	IBEW 125	3,209	2,676	2,881	2,913	3,260	3,109	3,212	3,350	2,970	3,312	3,207	3,162	37,282
4	IBEW 659	3,664	3,253	3,614	3,679	3,868	3,731	4,251	4,132	4,131	3,830	3,760	3,690	45,603
5	UWUA 197	185	163	185	178	165	172	167	180	227	177	198	263	2,259
8	UWUA 127	4,159	3,613	3,832	4,698	4,553	4,194	4,178	4,440	4,074	4,148	4,645	4,087	50,620
9	IBEW 57 WY	56	39	49	48	49	57	52	71	66	72	70	64	691
11	IBEW 57 PD	8,540	7,634	8,360	8,673	9,079	8,463	8,795	10,084	9,107	9,259	8,576	8,352	104,922
12	IBEW 57 PS	3,741	3,459	3,768	3,615	3,783	3,391	3,647	3,760	3,491	4,117	3,711	3,401	43,884
13	PCCC Non-Exempt	652	588	619	643	667	596	675	703	645	735	671	660	7,854
15	IBEW 57 CT	326	289	315	312	477	283	314	334	285	348	341	294	3,919
16	Local 77	158	126	122	139	130	111	125	117	123	117	124	115	1,509
18	Non-Exempt	974	933	1,007	901	1,065	963	1,005	1,040	861	1,007	989	898	11,664
Grand Total		41,528	37,796	41,086	40,227	43,654	40,203	41,700	44,568	40,102	43,446	42,668	39,521	496,500

Ref. 4.3.3

Pro Forma Increase to December 2019

Group Code	Labor Group	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
2	Officer/Exempt	2.65%											
3	IBEW 125	2.50%											
4	IBEW 659					2.50%							
5	UWUA 197						2.50%						
8	UWUA 127										2.25%		
9	IBEW 57 WY							2.50%					
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%											

Pro Forma Labor December 2019

Group Code	Labor Group	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
2	Officer/Exempt	16,283	15,420	16,767	14,810	16,998	15,534	15,685	16,789	14,476	16,756	16,811	14,919	191,249
3	IBEW 125	3,290	2,743	2,953	2,985	3,341	3,187	3,292	3,434	3,045	3,394	3,287	3,241	38,193
4	IBEW 659	3,664	3,253	3,614	3,679	3,964	3,824	4,358	4,235	4,234	3,926	3,854	3,782	46,388
5	UWUA 197	185	163	185	178	165	177	171	184	232	181	203	270	2,294
8	UWUA 127	4,159	3,613	3,832	4,698	4,553	4,194	4,178	4,440	4,074	4,242	4,750	4,179	50,910
9	IBEW 57 WY	56	39	48	48	49	57	54	73	68	74	71	65	701
11	IBEW 57 PD	8,540	7,825	8,569	8,890	9,306	8,674	9,015	10,336	9,334	9,490	8,790	8,561	107,332
12	IBEW 57 PS	3,741	3,545	3,862	3,705	3,877	3,476	3,738	3,854	3,579	4,220	3,804	3,486	44,888
13	PCCC Non-Exempt	663	598	630	654	678	606	687	715	657	748	683	672	7,990
15	IBEW 57 CT	326	296	322	320	489	290	322	342	292	357	350	302	4,008
16	Local 77	158	129	125	142	133	114	128	120	126	120	127	118	1,540
18	Non-Exempt	995	953	1,029	921	1,088	984	1,026	1,063	900	1,028	1,011	918	11,915
Grand Total		42,061	38,578	41,937	41,031	44,641	41,116	42,652	45,586	41,016	44,537	43,739	40,512	507,408

Ref. 4.3.3

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

Indicator	Total Company Basis						
	Actual		Restating Adjustment	Restatement		Pro Forma	
	12 Months Ended December 2018	% Of Total		12 Months Ended December 2018	Pro Forma Adjustment	12 Months Ending December 2019	Pro Forma
500CAGE	60,408,841	8.79%	146,078	60,554,919	829,737	61,384,656	
500CAGW	338	0.00%	1	338	5	343	
500JBG	4,755,339	0.69%	11,499	4,766,838	65,316	4,832,154	
500SG	164,765	0.02%	398	165,164	2,263	167,427	
501CAEE	136,335	0.02%	330	136,665	1,873	138,537	
512CAGE	32,176,770	4.68%	77,808	32,254,578	441,959	32,696,538	
512JBG	20,802,423	3.03%	50,303	20,852,726	285,729	21,138,455	
535CAGE	5,053,187	0.73%	12,219	5,065,406	69,407	5,134,813	
535CAGW	10,668,840	1.55%	25,799	10,694,639	146,540	10,841,179	
545CAGE	748,144	0.11%	1,809	749,953	10,276	760,229	
545CAGW	3,591,398	0.52%	8,685	3,600,083	49,329	3,649,412	
548CAGE	6,053,246	0.88%	14,638	6,067,884	83,143	6,151,027	
548CAGW	2,356,134	0.34%	5,697	2,361,832	32,362	2,394,194	
548SG	1,715,028	0.25%	4,147	1,719,175	23,557	1,742,731	
549OR	29,283	0.00%	71	29,354	402	29,756	
553CAGE	2,364,152	0.34%	5,717	2,369,869	32,472	2,402,342	
553CAGW	746,930	0.11%	1,806	748,736	10,259	758,996	
557CAGE	462,854	0.07%	1,119	463,973	6,357	470,331	
557ID	34,359	0.00%	83	34,442	472	34,914	
557JBE	-	0.00%	-	-	-	-	
557SG	31,144,623	4.53%	75,312	31,219,936	427,782	31,647,718	
560CAGE	4,318,584	0.63%	10,443	4,329,026	59,317	4,388,344	
560CAGW	689,124	0.10%	1,666	690,790	9,465	700,255	
560JBG	63,152	0.01%	153	63,305	867	64,173	
560SG	14,056,522	2.04%	33,991	14,090,513	193,071	14,283,584	
571CAGE	7,600,338	1.11%	18,379	7,618,717	104,393	7,723,110	
571CAGW	3,338,370	0.49%	8,073	3,346,443	45,854	3,392,297	
571JBG	96,062	0.01%	232	96,295	1,319	97,614	
571SG	4,370,827	0.64%	10,569	4,381,397	60,035	4,441,432	
580CA	723,691	0.11%	1,750	725,441	9,940	735,381	
580ID	1,582,997	0.23%	3,828	1,586,825	21,743	1,608,568	
580OR	6,520,574	0.95%	15,768	6,536,342	89,562	6,625,904	
580SNPD	21,166,701	3.08%	51,184	21,217,885	290,732	21,508,617	
580UT	10,305,773	1.50%	24,921	10,330,694	141,553	10,472,248	
580WA	1,656,229	0.24%	4,005	1,660,234	22,749	1,682,982	
580WYP	1,944,297	0.28%	4,702	1,948,998	26,706	1,975,704	
580WYU	207,347	0.03%	501	207,848	2,848	210,696	
593CA	3,175,943	0.46%	7,680	3,183,623	43,623	3,227,246	
593ID	4,412,657	0.64%	10,670	4,423,328	60,609	4,483,937	
593OR	21,689,746	3.15%	52,449	21,742,196	297,916	22,040,112	
593SNPD	7,081,197	1.03%	17,123	7,098,321	97,263	7,195,584	
593UT	27,979,995	4.07%	67,660	28,047,655	384,315	28,431,970	
593WA	4,694,808	0.68%	11,353	4,706,160	64,485	4,770,645	
593WYP	7,488,109	1.09%	18,107	7,506,216	102,852	7,609,068	
593WYU	577,370	0.08%	1,396	578,766	7,930	586,696	
903CA	884,840	0.13%	2,140	886,979	12,154	899,133	
903CN	30,664,735	4.46%	74,152	30,738,887	421,191	31,160,078	
903ID	1,878,703	0.27%	4,543	1,883,246	25,805	1,909,050	
903OR	8,421,704	1.22%	20,365	8,442,069	115,675	8,557,744	
903UT	5,563,809	0.81%	13,454	5,577,263	76,421	5,653,684	
903WA	899,102	0.13%	2,174	901,276	12,349	913,626	
903WYP	1,352,530	0.20%	3,271	1,355,800	18,577	1,374,378	
903WYU	241,561	0.04%	584	242,145	3,318	245,463	
908CA	95,411	0.01%	231	95,642	1,311	96,953	
908CN	2,743,387	0.40%	6,634	2,750,021	37,681	2,787,702	
908ID	(434)	0.00%	(1)	(435)	(6)	(441)	
908OR	1,955,610	0.28%	4,729	1,960,339	26,861	1,987,200	
908OTHER	60,726	0.01%	147	60,872	834	61,706	
908UT	2,376,306	0.35%	5,746	2,382,053	32,639	2,414,692	
908WA	322,482	0.05%	780	323,262	4,429	327,692	
908WYP	918,829	0.13%	2,222	921,050	12,620	933,671	
920CA	262,304	0.04%	634	262,938	3,603	266,541	
920ID	11,890	0.00%	29	11,919	163	12,082	
920OR	92,994	0.01%	225	93,219	1,277	94,496	
920SO	53,988,785	7.85%	130,553	54,119,337	741,555	54,860,893	
920UT	65,020	0.01%	157	65,177	893	66,070	
920WA	6,318	0.00%	15	6,333	87	6,420	
920WYP	72,601	0.01%	176	72,776	997	73,773	
935CA	2,828	0.00%	7	2,835	39	2,874	
935OR	12,308	0.00%	30	12,338	169	12,507	
935SO	2,234,999	0.33%	5,405	2,240,403	30,699	2,271,102	
935UT	-	0.00%	-	-	-	-	
935WA	1,392	0.00%	3	1,396	19	1,415	
935WYU	-	0.00%	-	-	-	-	
Utility Labor	454,284,142	66.0670%	1,098,527	455,382,669	6,239,754	461,622,423	
Non-Utility/Capital	233,327,531	33.9330%	564,221	233,891,752	3,204,836	237,096,588	
Total	687,611,673	100.0000%	1,662,748	689,274,421	9,444,590	698,719,011	

Indicator	WA %	Washington Allocated						
		Actual		Restating Adjustment	Restatement		Pro Forma	
		12 Months Ended December 2018	% Of Total		12 Months Ended December 2018	Pro Forma Adjustment	Pro Forma 12 Months Ending December 2019	
500CAGE	0.0000%	-	0.00%	-	-	-	-	
500CAGW	22.0078%	74	0.00%	0	74	1	76	
500JBG	22.0078%	1,046,546	2.30%	2,531	1,049,077	14,375	1,063,452	
500SG	8.0012%	13,183	0.03%	32	13,215	181	13,396	
501CAEE	0.0000%	-	0.00%	-	-	-	-	
512CAGE	0.0000%	-	0.00%	-	-	-	-	
512JBG	22.0078%	4,578,159	10.07%	11,071	4,589,230	62,883	4,652,112	
535CAGE	0.0000%	-	0.00%	-	-	-	-	
535CAGW	22.0078%	2,347,979	5.17%	5,678	2,353,657	32,250	2,385,907	
545CAGE	0.0000%	-	0.00%	-	-	-	-	
545CAGW	22.0078%	790,388	1.74%	1,911	792,300	10,856	803,156	
548CAGE	0.0000%	-	0.00%	-	-	-	-	
548CAGW	22.0078%	518,534	1.14%	1,254	519,788	7,122	526,910	
548SG	8.0012%	137,223	0.30%	332	137,555	1,885	139,440	
549OR	0.0000%	-	0.00%	-	-	-	-	
553CAGE	0.0000%	-	0.00%	-	-	-	-	
553CAGW	22.0078%	164,383	0.36%	398	164,781	2,258	167,038	
557CAGE	0.0000%	-	0.00%	-	-	-	-	
557ID	0.0000%	-	0.00%	-	-	-	-	
557JBE	22.7755%	-	0.00%	-	-	-	-	
557SG	8.0012%	2,491,945	5.48%	6,026	2,497,971	34,228	2,532,199	
560CAGE	0.0000%	-	0.00%	-	-	-	-	
560CAGW	22.0078%	151,661	0.33%	367	152,028	2,083	154,111	
560JBG	22.0078%	13,898	0.03%	34	13,932	191	14,123	
560SG	8.0012%	1,124,691	2.47%	2,720	1,127,411	15,448	1,142,859	
571CAGE	0.0000%	-	0.00%	-	-	-	-	
571CAGW	22.0078%	734,702	1.62%	1,777	736,479	10,091	746,570	
571JBG	22.0078%	21,141	0.05%	51	21,192	290	21,483	
571SG	8.0012%	349,719	0.77%	846	350,565	4,804	355,368	
580CA	0.0000%	-	0.00%	-	-	-	-	
580ID	0.0000%	-	0.00%	-	-	-	-	
580OR	0.0000%	-	0.00%	-	-	-	-	
580SNPD	6.4903%	1,373,775	3.02%	3,322	1,377,097	18,869	1,395,966	
580UT	0.0000%	-	0.00%	-	-	-	-	
580WA	100.0000%	1,656,229	3.64%	4,005	1,660,234	22,749	1,682,982	
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%	459,589	1.01%	1,111	460,700	6,313	467,012	
593UT	0.0000%	-	0.00%	-	-	-	-	
593WA	100.0000%	4,694,808	10.33%	11,353	4,706,160	64,485	4,770,645	
593WYP	0.0000%	-	0.00%	-	-	-	-	
593WYU	0.0000%	-	0.00%	-	-	-	-	
903CA	0.0000%	-	0.00%	-	-	-	-	
903CN	6.9689%	2,137,004	4.70%	5,168	2,142,172	29,353	2,171,524	
903ID	0.0000%	-	0.00%	-	-	-	-	
903OR	0.0000%	-	0.00%	-	-	-	-	
903UT	0.0000%	-	0.00%	-	-	-	-	
903WA	100.0000%	899,102	1.98%	2,174	901,276	12,349	913,626	
903WYP	0.0000%	-	0.00%	-	-	-	-	
903WYU	0.0000%	-	0.00%	-	-	-	-	
908CA	0.0000%	-	0.00%	-	-	-	-	
908CN	6.9689%	191,185	0.42%	462	191,647	2,626	194,273	
908ID	0.0000%	-	0.00%	-	-	-	-	
908OR	0.0000%	-	0.00%	-	-	-	-	
908OTHER	0.0000%	-	0.00%	-	-	-	-	
908UT	0.0000%	-	0.00%	-	-	-	-	
908WA	100.0000%	322,482	0.71%	780	323,262	4,429	327,692	
908WYP	0.0000%	-	0.00%	-	-	-	-	
920CA	0.0000%	-	0.00%	-	-	-	-	
920ID	0.0000%	-	0.00%	-	-	-	-	
920OR	0.0000%	-	0.00%	-	-	-	-	
920SO	6.7618%	3,650,640	8.03%	8,828	3,659,468	50,143	3,709,611	
920UT	0.0000%	-	0.00%	-	-	-	-	
920WA	100.0000%	6,318	0.01%	15	6,333	87	6,420	
920WYP	0.0000%	-	0.00%	-	-	-	-	
935CA	0.0000%	-	0.00%	-	-	-	-	
935OR	0.0000%	-	0.00%	-	-	-	-	
935SO	6.7618%	151,127	0.33%	365	151,493	2,076	153,568	
935UT	0.0000%	-	0.00%	-	-	-	-	
935WA	100.0000%	1,392	0.00%	3	1,396	19	1,415	
935WYU	0.0000%	-	0.00%	-	-	-	-	
Utility Labor		30,027,879	66.0670%	72,612	30,100,491	412,444	30,512,935	
Non-Utility/Capital		15,422,794	33.9330%	37,295	15,460,089	211,838	15,671,927	
Total		45,450,674	100.0000%	109,907	45,560,580	624,281	46,184,861	

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

	<u>Line No.</u>	<u>Ref</u>	<u>Social Security</u>	<u>Medicare</u>	<u>Total FICA Tax</u>	<u>Ref</u>
FICA Calculated on december 2018 Restated Labor						
Annualized Wages Adjustment	a		1,551,084	1,551,084		4.3.3
Annualized Incentive Adjustment	b		-	-		4.3.3
	c	a + b	1,551,084	1,551,084		
Percentage of eligible wages	d		92.73%	100.00%		
Total eligible wages	e	c * d	1,438,271	1,551,084		
Tax rate	f		6.20%	1.45%		
Tax on eligible wages	g	e * f	89,173	22,491		
Total FICA Tax on Restated Labor		g	89,173	22,491	111,664	4.3.3
FICA Calculated on December 2019 Pro Forma Labor						
Pro Forma Wages Adjustment	h		10,907,861	10,907,861		4.3.3
Pro Forma Incentive Adjustment	i		654,039	654,039		4.3.3
	j	h + i	11,561,901	11,561,901		
Percentage of eligible wages	k		93.03%	100.00%		
Total eligible wages	l	j * k	10,756,110	11,561,901		
Tax rate	m		6.20%	1.45%		
Tax on eligible wages	n	l * m	666,879	167,648		
Total FICA Tax on Pro Forma Labor		n	666,879	167,648	834,526	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	(8,770,398)	SO	6.762%	(593,041)	4.4.1
<u>Adjust Property Damage expense to 6-year avg:</u>							
Property Insurance - Transmission	571	RES	(536,501)	CAGW	22.008%	(118,072)	4.4.2
Property Insurance - WA Distribution	593	RES	(33,232)	WA	Situs	(33,232)	4.4.2
Property Insurance - Non-T&D	553	RES	528,263	CAGW	22.008%	116,259	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 - December 2018
Injuries and Damages
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>
2013	32,552,817	(27,688,053)	-	4,864,764
2014	16,319,956	(14,066,236)	-	2,253,720
2015	3,738,585	(6,569,104)	-	(2,830,519)
2016	(1,639,456)	2,644,149	(3,000,000)	(1,995,307)
2017	7,995,858	4,798,137	(2,850,000)	9,943,995
2018	12,497,345	611,466	-	13,108,811
	Six-year average			4,224,244
	Amount in base period			12,994,642
	Adjustment			<u>(8,770,398)</u>
				Ref 4.4

PacifiCorp
Results of Operations - December 2018
Injuries and Damages
Property Damage Based on a Six-Year Average

Property damage is 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>			
Jan 2013 - Dec 2013	967,848	117,999	455,611
Jan 2014 - Dec 2014	723,717	255,384	146,263
Jan 2015 - Dec 2015	708,951	512,691	268,141
Jan 2016 - Dec 2016	489,398	165,377	2,153,382
Jan 2017 - Dec 2017	1,064,888	1,713,882	282,247
Jan 2018 - Dec 2018	830,838	1,196,868	27,213
Six-Year Average	797,607	660,367	555,476
<u>Actual 12 Months Ended December 2018</u>			
Jan 2018 - Dec 2018	830,838	1,196,868	27,213
Difference in six-year average and 12 ME Dec 2018	(33,232) Ref 4.4	(536,501) Ref 4.4	528,263 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	(401,634)	CN	6.969%	(27,990)	4.5.1
Advertising Expense - Reallocation	930	RES	(580)	SO	6.762%	(39)	4.5.1
California Advertising Expense	909	RES	44,293	CA	Situs	-	4.5.1
Idaho Advertising Expense	909	RES	422	ID	Situs	-	4.5.1
Oregon Advertising Expense	909	RES	210,898	OR	Situs	-	4.5.1
Utah Advertising Expense	909	RES	103,913	UT	Situs	-	4.5.1
Washington Advertising Expense	909	RES	4,652	WA	Situs	4,652	4.5.1
Wyoming Advertising Expense	909	RES	1,884	WY-ALL	Situs	-	4.5.1
PP Advertising Expense	909	RES	20,683	CAGW	22.008%	4,552	4.5.1
RMP Advertising Expense	909	RES	14,890	CAGE	0.000%	-	4.5.1
Utah Advertising Expense	930	RES	(43)	UT	Situs	-	4.5.1
Washington Advertising Expense	930	RES	483	WA	Situs	483	4.5.1
Wyoming Advertising Expense	930	RES	140	WY-ALL	Situs	-	4.5.1
			<u>0</u>			<u>(18,342)</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 December 2018, this adjustment situs-assigns any costs that can be attributed to a specific jurisdiction. This adjustment has been included in final revenue requirement calculations approved by the Commission in rate filings since, including the Company's latest Limited Rate Filing in Washington, Docket No. UE-152253.

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

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

TYPE	FERC Acct	SAP Acct	SAP Acct description	Factor	Total Company
RES	9090000	530022	Informational Advertising Services	CN	401,634
RES	9301000	530020	Advertising Services	SO	580
					402,214

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	44,293
RES	9090000	530022	Informational Advertising Services	CAGE	14,890
RES	9090000	530022	Informational Advertising Services	CAGW	20,683
RES	9090000	530022	Informational Advertising Services	ID	422
RES	9090000	530022	Informational Advertising Services	OR	210,898
RES	9090000	530022	Informational Advertising Services	UT	103,913
RES	9090000	530022	Informational Advertising Services	WA	4,652
RES	9090000	530022	Informational Advertising Services	WY	1,884
RES	9301000	530020	Advertising Services	UT	(43)
RES	9301000	530020	Advertising Services	WA	483
RES	9301000	530020	Advertising Services	WY	140
					402,214

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove:							
Memberships As Booked	930	RES	(1,696,168)	SO	6.762%	(114,692)	4.6.4
Memberships As Booked	930	RES	(6,980)	WA	Situs	(6,980)	4.6.4
Total			<u>(1,703,148)</u>			<u>(121,672)</u>	
Add Back:							
Memberships on State Specific Factor	930	RES	1,410,823	SO	6.762%	95,398	4.6.4
Memberships on State Specific Factor	930	RES	8,125	CA	Situs	-	4.6.4
Memberships on State Specific Factor	930	RES	122,361	OR	Situs	-	4.6.4
Memberships on State Specific Factor	930	RES	37,350	WA	Situs	37,350	4.6.4
Memberships on State Specific Factor	930	RES	84,419	UT	Situs	-	4.6.4
Memberships on State Specific Factor	930	RES	13,297	ID	Situs	-	4.6.4
Memberships on State Specific Factor	930	RES	26,773	WY-ALL	Situs	-	4.6.4
Total			<u>1,703,148</u>			<u>132,748</u>	
			<u>-</u>			<u>11,075</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 December 2018, this adjustment situs-assigns any costs attributable to a specific jurisdiction.

PacifiCorp
Washington Results of Operations - December 2018
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	\$ 2,162	\$ 2,162
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	Astoria Downtown Historic District Association	SO	OR	\$ 500	\$ 500
930.2	553110	Astoria Downtown Historic District Association	OR	OR	\$ 3,000	\$ -
930.2	545550	Bay Area Chamber of Commerce	SO	OR	\$ 1,483	\$ 1,483
930.2	545550	Bend Chamber of Commerce	SO	OR	\$ 1,500	\$ 1,500
930.2	545550	Butte Valley Chamber of Commerce	SO	CA	\$ 35	\$ 35
930.2	545550	California Utilities Emergency Association	SO	CA	\$ 500	\$ 500
930.2	545550	Carbon County Chamber of Commerce	SO	UT	\$ 175	\$ 175
930.2	545550	Central Oregon Builders Association	SO	OR	\$ 415	\$ 415
930.2	545550	Central Point Chamber of Commerce	SO	OR	\$ 250	\$ 250
930.2	545550	Central Washington Homebuilders, Inc.	SO	WA	\$ 499	\$ 499
930.2	545550	Cheyenne Sunrise Rotary Club	WYP	WYP	\$ 620	\$ -
930.2	545550	Clatsop Economic Development Resources	SO	OR	\$ 5,000	\$ 5,000
930.2	553110	Clatsop Economic Development Resources	OR	OR	\$ 1,000	\$ -
930.2	545550	Cody Country Chamber of Commerce	SO	WYP	\$ 550	\$ 550
930.2	545550	Columbia Corridor Association	SO	OR	\$ 3,000	\$ 3,000
930.2	545550	Cottage Grove Chamber of Commerce	SO	OR	\$ 300	\$ 300
930.2	545550	Creswell Chamber of Commerce	SO	OR	\$ 290	\$ 290
930.2	545550	Dayton Chamber of Commerce	SO	WA	\$ 400	\$ 400
930.2	545550	Del Norte Chamber of Commerce	SO	CA	\$ 530	\$ 530
930.2	545550	Grants Pass Josephine County Chamber of Commerce	SO	OR	\$ 750	\$ 750
930.2	545550	Greater Yakima Chamber of Commerce	SO	WA	\$ 5,000	\$ 5,000
930.2	545550	Green River Chamber of Commerce	SO	WYP	\$ 550	\$ 550
930.2	545550	Idaho Economic Development Association	SO	ID	\$ 1,000	\$ 1,000
930.2	553110	Idaho Economic Development Association	SO	ID	\$ 3,500	\$ 3,500
930.2	545550	Klamath County Economic Development Association	SO	OR	\$ 5,000	\$ 5,000
930.2	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	\$ 1,300	\$ 1,300
930.2	545550	Lincoln City Chamber of Commerce	SO	OR	\$ 395	\$ 395
930.2	545550	Linn-Benton Utilities Coordinating Council	SO	OR	\$ 300	\$ 300
930.2	545550	Madras-Jefferson County Chamber of Commerce	SO	OR	\$ 385	\$ 385
930.2	545550	Mount Shasta Chamber of Commerce	SO	CA	\$ 250	\$ 250
930.2	545550	Oregon Business Council	SO	OR	\$ 33,777	\$ 33,777
930.2	545550	Oregon Economic Development Association	SO	OR	\$ 5,000	\$ 5,000
930.2	553110	Oregon Economic Development Association	OR	OR	\$ 8,500	\$ -
930.2	545550	Pendleton Chamber of Commerce	SO	OR	\$ 635	\$ 635
930.2	545550	Pomeroy Chamber of Commerce	SO	WA	\$ 150	\$ 150
930.2	545550	Powell Valley Chamber of Commerce	SO	WYP	\$ 750	\$ 750
930.2	545550	Redmond Chamber of Commerce	SO	OR	\$ 210	\$ 210
930.2	545550	Redmond Executive Association	SO	OR	\$ 300	\$ 300
930.2	545550	Riverton Chamber of Commerce	SO	WYP	\$ 924	\$ 924
930.2	545550	Rock Springs Chamber of Commerce	SO	WYP	\$ 2,875	\$ 2,875
930.2	553110	Rock Springs Chamber of Commerce	SO	WYP	\$ 625	\$ 625
930.2	545550	Rogue River Chamber of Commerce	SO	OR	\$ 99	\$ 99
930.2	545550	Roseburg Area Chamber of Commerce	SO	OR	\$ 1,045	\$ 1,045
930.2	545550	Rotary Club of Roseburg	SO	OR	\$ 199	\$ 199
930.2	545550	Rotary Club of Salt Lake City	SO	UT	\$ 1,842	\$ 1,842
930.2	545550	Salina Chamber of Commerce	SO	UT	\$ 75	\$ 75
930.2	545550	Southern Oregon Regional Economic Development	SO	OR	\$ 2,500	\$ 2,500
930.2	553110	Southern Oregon Regional Economic Development	OR	OR	\$ 3,000	\$ -
930.2	553110	Southern Oregon Regional Economic Development	SO	OR	\$ 200	\$ 200
930.2	545550	Stayton-Sublimity Chamber of Commerce	SO	OR	\$ 2,149	\$ 2,149
930.2	545550	Sublette County Chamber of Commerce	SO	WYP	\$ 330	\$ 330
930.2	545550	Sweet Home Chamber of Commerce	SO	OR	\$ 150	\$ 150
930.2	545550	Tooele County Chamber of Commerce	SO	UT	\$ 650	\$ 650
930.2	545550	Toppenish Chamber of Commerce	SO	WA	\$ 825	\$ 825
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 Hispanic Chamber of Commerce	SO	UT	\$ 2,500	\$ 2,500
930.2	545550	Utah Manufacturers Association	SO	UT	\$ 5,544	\$ 5,544
930.2	545550	Utah Water Users' Association	SO	UT	\$ 250	\$ 250
930.2	545550	Utah Water Users' Association	UT	UT	\$ 250	\$ -
930.2	545550	Vernal Area Chamber of Commerce	SO	UT	\$ 275	\$ 275
930.2	545550	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	\$ 833	\$ 833
930.2	545550	Yakima Valley Tourism	SO	WA	\$ 1,118	\$ 1,118
930.2	545550	Zillah Chamber of Commerce	SO	WA	\$ 225	\$ 225
930.2	553110	Casper Area Economic Development Alliance	SO	WYP	\$ 4,000	\$ 4,000

PacifiCorp
Washington Results of Operations - December 2018
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	553110	City of Dallas, RARE program	OR	OR	\$ 2,000	\$ -
930.2	545550	Drive Oregon	SO	OR	\$ 2,500	\$ 2,500
930.2	545550	Laramie Chamber of Business Alliance	SO	WYP	\$ 1,000	\$ 1,000
930.2	553110	Laramie Chamber of Business Alliance	SO	WYP	\$ 4,000	\$ 4,000
930.2	545550	Ogden-Weber Chamber of Commerce	SO	UT	\$ 6,000	\$ 6,000
930.2	545550	Oregonians for Food & Shelter, Inc.	SO	OR	\$ 1,000	\$ 1,000
930.2	545550	Portland DAMA International Chapter	SO	SO	\$ 700	\$ 700
930.2	545550	Rexburg Rotary Club	SO	ID	\$ 624	\$ 624
930.2	545550	Umatilla-Morrow-Gilliam County Utility Coordinating Council	SO	OR	\$ 60	\$ 60
930.2	545550	Utah Alliance for Economic Development	SO	UT	\$ 1,000	\$ 1,000
930.2	545550	Utah Taxpayers Association	SO	SO	\$ 18,700	\$ 18,700
930.2	545550	Utah Technology Council	SO	UT	\$ 8,400	\$ 8,400
930.2	545550	Utility Economic Development Association, Inc.	SO	SO	\$ 745	\$ 745
930.2	545550	Walla Walla Area Utilities Coordinating Council	SO	WA	\$ 115	\$ 115
930.2	545550	Worland Ten Sleep Chamber of Commerce	SO	WYP	\$ 200	\$ 200
930.2	545550	Yreka Chamber of Commerce	SO	CA	\$ 300	\$ 300
930.2	545550	Assistance League of the Columbia Pacific	SO	OR	\$ 100	\$ 100
930.2	553110	Friends of Old Town Stayton	OR	OR	\$ 2,000	\$ -
930.2	545550	Columbia River Maritime Museum	SO	OR	\$ 500	\$ 500
930.2	545550	Columbia Willamette Compensation Group	SO	OR	\$ 150	\$ 150
930.2	545550	Grandview Chamber of Commerce	SO	WA	\$ 155	\$ 155
930.2	545550	Heber Valley Tourism/Economic Development, Chamber of Commer	SO	UT	\$ 250	\$ 250
930.2	545550	Park City Chamber Bureau	SO	UT	\$ 230	\$ 230
930.2	545550	Pilot Rock Chamber of Commerce	SO	OR	\$ 50	\$ 50
930.2	545550	Richfield Area Chamber of Commerce	SO	UT	\$ 275	\$ 275
930.2	553110	South Lincoln County Economic Development Corporation	SO	OR	\$ 1,000	\$ 1,000
930.2	545550	Rotary Club of Pendleton	SO	OR	\$ 580	\$ 580
930.2	545550	St. George Area Economic Development	SO	UT	\$ 1,200	\$ 1,200
930.2	545550	Woodland Chamber of Commerce & Tourism Info. Center	SO	WA	\$ 350	\$ 350
930.2	545550	Albany Downtown Association	SO	OR	\$ 180	\$ 180
930.2	545550	American Fork Chamber of Commerce	SO	UT	\$ 200	\$ 200
930.2	545550	Association of Idaho Cities	SO	ID	\$ 2,750	\$ 2,750
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	Idaho Association of Counties	SO	ID	\$ 350	\$ 350
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	553110	Northern California Resource Center	SO	CA	\$ 1,000	\$ 1,000
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	Rotary Club of Albina	SO	OR	\$ 900	\$ 900
930.2	545550	Sandy Area Chamber of Commerce	SO	UT	\$ 5,000	\$ 5,000
930.2	545550	Seaside Downtown Development Association	SO	OR	\$ 170	\$ 170
930.2	545550	Selah Chamber of Commerce	SO	WA	\$ 250	\$ 250
930.2	545550	Southwest Valley Chamber of Commerce	SO	UT	\$ 550	\$ 550
930.2	545550	Strategic Economic Development Corporation	SO	OR	\$ 1,400	\$ 1,400
930.2	545550	Sutherlin Chamber of Commerce	SO	OR	\$ 125	\$ 125
930.2	545550	Takena Kiwanis	SO	OR	\$ 260	\$ 260
930.2	545550	Umpqua Lions Club	SO	OR	\$ 75	\$ 75
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	Weed Chamber of Commerce	SO	CA	\$ 250	\$ 250
930.2	545550	West Jordan Chamber of Commerce	SO	UT	\$ 695	\$ 695
930.2	545550	Wyoming Economic Development Association	SO	WYP	\$ 875	\$ 875
930.2	553110	Wyoming Economic Development Association	SO	WYP	\$ 875	\$ 875
930.2	545550	Yakima County Development Association	SO	WA	\$ 7,500	\$ 7,500
930.2	553110	Yakima County Development Association	WA	WA	\$ 480	\$ 480
930.2	545550	Albany Rotary Club	SO	OR	\$ 288	\$ 288
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	Del Norte Economic Development Corporation	SO	CA	\$ 150	\$ 150
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

PacifiCorp
Washington Results of Operations - December 2018
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	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	\$ 4,286	\$ 4,286
930.2	545550	Rawlins Rotary Club	SO	WYP	\$ 100	\$ 100
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	\$ 150	\$ 150
930.2	545550	WorldatWork	SO	SO	\$ 3,230	\$ 3,230
930.2	545550	Alliance for Transportation Electrification	SO	SO	\$ 10,000	\$ 10,000
930.2	503160	American Leadership of Oregon	SO	OR	\$ 10,000	\$ 10,000
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	553110	City of Monroe	OR	OR	\$ 2,000	\$ -
930.2	545550	Dallas Area Visitors Center	SO	OR	\$ 495	\$ 495
930.2	545550	Economic Development Alliance of Lincoln County	SO	OR	\$ 100	\$ 100
930.2	553110	Economic Development Corporation of Utah	SO	UT	\$ 2,500	\$ 2,500
930.2	553110	Four County Alliance of Southeastern Idaho	SO	ID	\$ 2,000	\$ 2,000
930.2	545550	Gesa Power House Theater	SO	WA	\$ 75	\$ 75
930.2	545550	Governors' Wind & Solar Energy Coalition	SO	SO	\$ 2,500	\$ 2,500
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	\$ 3,500	\$ 3,500
930.2	553110	Jefferson Economic Development Institute	CA	CA	\$ 1,000	\$ -
930.2	545550	KDCA Chamber of Commerce	SO	WYP	\$ 300	\$ 300
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	NorthNortheast Business Association	OR	OR	\$ 2,500	\$ -
930.2	553110	Port of Columbia County	WA	WA	\$ 500	\$ 500
930.2	545550	Regional Economic Development Eastern Idaho	SO	ID	\$ 2,000	\$ 2,000
930.2	545550	River District Chamber	SO	UT	\$ 2,500	\$ 2,500
930.2	545550	Rogue River Valley University Club	SO	OR	\$ 123	\$ 123
930.2	553110	Rual Development Initiatives, Inc.	OR	OR	\$ 2,500	\$ -
930.2	545550	Salt Lake Chamber	SO	UT	\$ 28,000	\$ 28,000
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	553110	Southern Central Oregon Economic Development District	OR	OR	\$ 1,000	\$ -

PacifiCorp
Washington Results of Operations - December 2018
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	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	\$ 2,500	\$ 2,500
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
930.2	545550	Western Labor and Management Public Affairs Committee	SO	SO	\$ 4,000	\$ 4,000
930.2	545550	Wyoming Press Association	SO	WYP	\$ 125	\$ 125
930.2	545550	Prineville Chamber of Commerce	SO	OR	\$ 240	\$ 240
930.2	553110	Prineville Chamber of Commerce	OR	OR	\$ 1,000	\$ -
930.2	553110	Prineville Chamber of Commerce	SO	OR	\$ 500	\$ 500
					\$ 400,606	\$ 364,236

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	39,550	39,550
930.2	545550	Edison Electric Institute	SO	SO	863,814	863,814
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	104,000	104,000
930.2	545550	National Joint Utilities Notification System	SO	SO	9,188	9,188
930.2	545550	North American Transmission Forum, Inc.	SO	SO	82,431	82,431
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	78,551	78,551
930.2	545550	Edison Electric Institute - Avian Power Line Interaction Committee	SO	SO	1,250	1,250
930.2	545550	Edison Electric Institute - Spare Transformer Equipment Program	SO	SO	4,500	4,500
930.2	545550	Edison Electric Institute - USWAG	SO	SO	56,618	56,618
930.2	545550	North American Energy Standards Board	SO	SO	7,000	7,000
930.2	545550	Western Energy Supply Transmission Associates	SO	SO	25,685	25,685
					1,338,912	1,338,912

SUMMARY

Memberships as Booked

Account	Factor	Amount	
930.2	SO	1,696,168	Ref 4.6
930.2	WA	6,980	Ref 4.6
		1,703,148	

Reallocated Memberships

Account	Factor	Amount	
930.2	SO	1,410,823	Ref 4.6
930.2	CA	8,125	Ref 4.6
930.2	OR	122,361	Ref 4.6
930.2	WA	37,350	Ref 4.6
930.2	UT	84,419	Ref 4.6
930.2	ID	13,297	Ref 4.6
930.2	WYP	26,773	Ref 4.6
		1,703,148	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	(1,226,561)	WA	Situs	(1,226,561)	4.7.1

Description of Adjustment

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

PacifiCorp
Washington Results of Operations - December 2018
Uncollectible Expense & Revenue Sensitive Items

12 Months Ended	WA FERC Account 904	General Business Revenues
Dec-15	1,314,420	343,273,558
Dec-16	1,422,644	329,848,644
Dec-17	2,046,978	345,246,039
Dec-18	3,096,403	309,846,676

Line	Description	4 year Average	
1	Unadjusted Revenue	332,053,729	
2	Per Books Uncollectible Expense	1,970,111	
3	Uncollectible % (Line 2 / Line 1)	0.5933%	
4	Normalized Revenue	341,665,669	
5	Normalizing Adjustments	26,511,819	
6	General Business Revenues before Adjustments	315,153,850	
7	Normalized Uncollectible Expense (Line 3 * Line 6)	1,869,842	
8	Per Books Uncollectible Expense	3,096,403	
9	Restating Adjustment to Uncollectible Expense	(1,226,561)	Ref. 4.7
10	Pro Forma Revenue	341,665,669	
11	Pro Forma Adjustments	-	
12	Pro Forma Adjustment to Uncollectible Expense	-	Ref. 4.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Reallocate Per Books Legal Expenses							
	557	RES	398,363	CAEE	0.000%	-	
	557	RES	88,896	CAGE	0.000%	-	
	557	RES	512,254	CAGW	22.008%	112,736	
	557	RES	1,490	OR	Situs	-	
	557	RES	(1,124,310)	SG	8.001%	(89,958)	
	557	RES	118,530	SO	6.762%	8,015	
	557	RES	125	UT	Situs	-	
	557	RES	4,652	WA	Situs	4,652	
	588	RES	(7,387)	SNPD	6.490%	(479)	
	588	RES	7,387	UT	Situs	-	
	905	RES	(1,736)	CN	6.969%	(121)	
	905	RES	(41,688)	UT	Situs	-	
	905	RES	1,736	CAGE	0.000%	-	
	905	RES	41,688	CAGW	22.008%	9,175	
	923	RES	152,148	CAGE	0.000%	-	
	923	RES	(327,990)	CAGW	22.008%	(72,183)	
	923	RES	45,128	OR	Situs	-	
	923	RES	160,945	SG	8.001%	12,878	
	923	RES	183,222	SO	6.762%	12,389	
	923	RES	(223,006)	UT	Situs	-	
	923	RES	1,920	WA	Situs	1,920	
	923	RES	830	WY-ALL	Situs	-	
	923	RES	6,803	JBG	22.008%	1,497	
	925	RES	37,252	OR	Situs	-	
	925	RES	(297,174)	SO	6.762%	(20,094)	
	925	RES	259,004	UT	Situs	-	
	925	RES	919	WA	Situs	919	
	928	RES	387	CAGW	22.008%	85	
	928	RES	88,047	OR	Situs	-	
	928	RES	40,218	SG	8.001%	3,218	
	928	RES	(1,048,268)	SO	6.762%	(70,882)	
	928	RES	631,423	UT	Situs	-	
	928	RES	(387)	WA	Situs	(387)	
	928	RES	262,642	WY-ALL	Situs	-	
	928	RES	25,938	CAGE	0.000%	-	
			<u>0</u>			<u>(86,622)</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
426	NUTIL	15,982	-	0.000%	-
539	CAGE	875	-	0.000%	-
549	CAGE	4,650	-	0.000%	-
557	CAEE	-	398,363	0.000%	-
557	CAGE	53,977	88,896	0.000%	-
557	CAGW	62,602	512,254	22.008%	112,736
557	OR	-	1,490	0.000%	-
557	SG	1,650,409	(1,124,310)	8.001%	(89,958)
557	SO	-	118,530	6.762%	8,015
557	UT	-	125	0.000%	-
557	WA	-	4,652	100.000%	4,652
560	CAGE	18,486	-	0.000%	-
560	SG	30,175	-	8.001%	-
588	SNPD	7,387	(7,387)	6.490%	(479)
588	UT	-	7,387	0.000%	-
593	SNPD	43,083	-	6.490%	-
594	UT	61	-	0.000%	-
905	CN	7,512	(1,736)	6.969%	(121)
905	UT	119,831	(41,688)	0.000%	-
905	CAGE	-	1,736	0.000%	-
905	CAGW	-	41,688	22.008%	9,175
923	CA	77,482	-	0.000%	-
923	CAGE	-	152,148	0.000%	-
923	CAGW	-	(327,990)	22.008%	(72,183)
923	OR	58,162	45,128	0.000%	-
923	SG	-	160,945	8.001%	12,878
923	SO	224,850	183,222	6.762%	12,389
923	UT	1,367,668	(223,006)	0.000%	-
923	WA	18,472	1,920	100.000%	1,920
923	WYP	31,766	830	0.000%	-
923	WYU	26,863	-	0.000%	-
923	JBG	-	6,803	22.008%	1,497
925	OR	-	37,252	0.000%	-
925	SO	378,921	(297,174)	6.762%	(20,094)
925	UT	-	259,004	0.000%	-
925	WA	-	919	100.000%	919
928	CA	490,395	-	0.000%	-
928	CAEE	8,760	-	0.000%	-
928	CAGW	-	387	22.008%	85
928	OR	513,705	88,047	0.000%	-
928	SG	-	40,218	8.001%	3,218
928	SO	2,045,690	(1,048,268)	6.762%	(70,882)
928	UT	196,226	631,423	0.000%	-
928	WA	29,886	(387)	100.000%	(387)
928	WYP	99,710	262,642	0.000%	-
928	CAGE	-	25,938	0.000%	-
935	UT	203	-	0.000%	-
Total		7,583,790	-		(86,622)
			Ref. 4.8		Ref. 4.8

5. NET POWER COST

	5.1	5.1.1	5.2	0	0	0
	Net Power Costs -	Net Power Costs -	Colstrip #3			
Total Normalized	Restating	Pro Forma	Removal	0	0	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	14,166,935	-	14,166,935	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	14,166,935	-	14,166,935	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(3,910,351)	-	(3,344,296)	(566,055)	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	12,988,835	(131,689)	13,120,524	-	-	-
13 Transmission	2,179,531	0	2,179,531	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(4,074)	-	-	(4,074)	-	-
19 Total O&M Expenses	11,253,941	(131,689)	11,955,759	(570,129)	-	-
20 Depreciation	(350,188)	-	-	(350,188)	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	(38,077)	-	-	(38,077)	-	-
23 Income Taxes: Federal	626,176	27,655	464,347	134,174	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	72,302	-	-	72,302	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	11,564,155	(104,034)	12,420,106	(751,917)	-	-
29						
30 Operating Rev For Return:	2,602,781	104,034	1,746,829	751,917	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	(28,114,733)	-	-	(28,114,733)	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	(28,114,733)	-	-	(28,114,733)	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	20,771,734	-	-	20,771,734	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	1,937,853	-	-	1,937,853	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	22,709,587	-	-	22,709,587	-	-
56						
57 Total Rate Base:	(5,405,146)	-	-	(5,405,146)	-	-
58						
59						
60 Estimated ROE impact	0.769%	0.027%	0.448%	0.291%	0.000%	0.000%
61 Estimated Price Change	(3,982,721)	(138,235)	(2,321,090)	(1,523,397)	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	3,301,259	131,689	2,211,176	958,394	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(52,188)	-	-	(52,188)	-	-
71 Schedule "M" Deductions	267,281	-	-	267,281	-	-
72 Income Before Tax	2,981,789	131,689	2,211,176	638,924	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	2,981,789	131,689	2,211,176	638,924	-	-
77						
78 Federal Income Taxes	626,176	27,655	464,347	134,174	-	-

	5.1	5.1.1	5.2	0	0	0
	Net Power Costs -	Net Power Costs -	Colstrip #3			
Total Normalized	Restating	Pro Forma	Removal	0	0	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(566,055)	-	(566,055)	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	(131,689)	(131,689)	-	-	-	-
13 Transmission	0	0	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(4,074)	-	(4,074)	-	-	-
19 Total O&M Expenses	(701,818)	(131,689)	(570,129)	-	-	-
20 Depreciation	(350,188)	-	(350,188)	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	(38,077)	-	(38,077)	-	-	-
23 Income Taxes: Federal	161,829	27,655	134,174	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	72,302	-	72,302	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(855,952)	(104,034)	(751,917)	-	-	-
29						
30 Operating Rev For Return:	855,952	104,034	751,917	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	(28,114,733)	-	(28,114,733)	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	(28,114,733)	-	(28,114,733)	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	20,771,734	-	20,771,734	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	1,937,853	-	1,937,853	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	22,709,587	-	22,709,587	-	-	-
56						
57 Total Rate Base:	(5,405,146)	-	(5,405,146)	-	-	-
58						
59						
60 Estimated ROE impact	0.318%	0.027%	0.000%	0.291%	0.000%	0.000%
61 Estimated Price Change	(1,661,632)	(138,235)	-	(1,523,397)	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	1,090,083	131,689	958,394	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(52,188)	-	(52,188)	-	-	-
71 Schedule "M" Deductions	267,281	-	267,281	-	-	-
72 Income Before Tax	770,613	131,689	638,924	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	770,613	131,689	638,924	-	-	-
77						
78 Federal Income Taxes	161,829	27,655	134,174	-	-	-

	5.1	5.1.1	5.2	0	0	0
	Net Power Costs -	Net Power Costs -	Colstrip #3			
Total Normalized	Restating	Pro Forma	Removal	0	0	0
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	14,166,935	-	14,166,935	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	14,166,935	-	14,166,935	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(3,344,296)	-	(3,344,296)	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	13,120,524	-	13,120,524	-	-	-
13 Transmission	2,179,531	-	2,179,531	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	11,955,759	-	11,955,759	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	464,347	-	464,347	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	12,420,106	-	12,420,106	-	-	-
29						
30 Operating Rev For Return:	1,746,829	-	1,746,829	-	-	-
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	0.449%	0.000%	0.449%	0.000%	0.000%	0.000%
61 Estimated Price Change	(2,321,090)	-	(2,321,090)	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	2,211,176	-	2,211,176	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	2,211,176	-	2,211,176	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	2,211,176	-	2,211,176	-	-	-
77						
78 Federal Income Taxes	464,347	-	464,347	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Sales for Resale (Account 447)							
Existing Firm Sales - Pacific	447NPC	RES	-	CAGW	22.008%	-	5.1.2
Post-Merger Firm Sales	447NPC	RES	-	CAGW	22.008%	-	5.1.2
Non-Firm Sales	447NPC	RES	-	CAEW	22.776%	-	5.1.2
Total Sales for Resale			<u>-</u>			<u>-</u>	
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	RES	-	CAGW	22.008%	-	5.1.2
Existing Firm Energy	555NPC	RES	-	CAEW	22.776%	-	5.1.2
WA Qualifying Facilities	555NPC	RES	-	WA	Situs	-	5.1.2
Post-Merger Firm Energy	555NPC	RES	(598,374)	CAGW	22.008%	(131,689)	5.1.2
Other Generation Expenses	555NPC	RES	-	CAGW	22.008%	-	5.1.2
Total Purchased Power			<u>(598,374)</u>			<u>(131,689)</u>	
Wheeling (Account 565)							
Existing Firm - Pacific	565NPC	RES	12	CAGW	22.008%	3	5.1.2
Post Merger Firm	565NPC	RES	(12)	CAGW	22.008%	(3)	5.1.2
Non Firm	565NPC	RES	-	CAEW	22.776%	-	5.1.2
Total Wheeling Expense			<u>0</u>			<u>0</u>	
Fuel Expense (Accounts 501 and 547)							
Fuel Consumed - Coal	501NPC	RES	-	CAEW	22.776%	-	5.1.2
Fuel Consumed - Natural Gas	547NPC	RES	-	CAEW	22.776%	-	5.1.2
Total Fuel and Other Expense			<u>-</u>			<u>-</u>	
Total Net Power Cost Adjustment - Restating			<u>(598,374)</u>			<u>(131,689)</u>	

Description of Adjustment

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Sales for Resale (Account 447)							
Existing Firm Sales - Pacific	447NPC	PRO	-	CAGW	22.008%	-	5.1.2
Post-Merger Firm Sales	447NPC	PRO	64,372,288	CAGW	22.008%	14,166,935	5.1.2
Non-Firm Sales	447NPC	PRO	-	CAEW	22.776%	-	5.1.2
Total Sales for Resale			<u>64,372,288</u>			<u>14,166,935</u>	
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	PRO	(1,315,060)	CAGW	22.008%	(289,416)	5.1.2
Existing Firm Energy	555NPC	PRO	(3,064,043)	CAEW	22.776%	(697,852)	5.1.2
WA Qualifying Facilities	555NPC	PRO	(37,356)	WA	Situs	(37,356)	5.1.2
Post-Merger Firm Energy	555NPC	PRO	25,295,858	CAGW	22.008%	5,567,066	5.1.2
Other Generation Expenses	555NPC	PRO	2,107,191	CAGW	22.008%	463,747	5.1.2
Total Purchased Power			<u>22,986,589</u>			<u>5,006,189</u>	
Wheeling (Account 565)							
Existing Firm - Pacific	565NPC	PRO	(12)	CAGW	22.008%	(3)	5.1.2
Existing Firm - Utah	565NPC	PRO	-	CAGW	22.008%	-	5.1.2
Post Merger Firm	565NPC	PRO	9,903,451	CAGW	22.008%	2,179,533	5.1.2
Non Firm	565NPC	PRO	-	CAEW	22.776%	-	5.1.2
Total Wheeling Expense			<u>9,903,439</u>			<u>2,179,531</u>	
Fuel Expense (Accounts 501 and 547)							
Fuel Consumed - Coal	501NPC	PRO	(14,683,716)	CAEW	22.776%	(3,344,296)	5.1.2
Fuel Consumed - Natural Gas	547NPC	PRO	35,627,413	CAEW	22.776%	8,114,336	5.1.2
Total Fuel and Other Expense			<u>20,943,697</u>			<u>4,770,040</u>	
Total Net Power Cost Adjustment - Pro Forma			<u>(10,538,562)</u>			<u>(2,211,176)</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 December 2019 consistent with the net power costs projected in Docket UE-140762.

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

Description	(1) FERC Account	(2) WCA Alloc. Factor	(3) WA Alloc. %	(4) UNADJUSTED / PER BOOKS NPC (1) 12 Months Ended December 2018		(6) NORMALIZED NPC 12 Months Ended December 2018		(8) NORMALIZING ADJUSTMENT 12 Months Ended December 2018		(10) WCA Alloc. Factor	(11) WA Alloc. %	(12) PRO FORMA NPC 12 Months Ending December 2019		(13) PRO FORMA ADJUSTMENT 12 Months Ending December 2019	
				(3) * (4) Total West Control Area	(5) Washington Allocated	(3) * (6) Total West Control Area	(7) Washington Allocated	(6) - (4) Total West Control Area	(7) - (5) WCA Washington Allocated			(11) * (12) Total West Control Area	(13) Washington Allocated	(12) - (6) Total West Control Area	(13) - (7) Washington Allocated
Sales for Resale (Account 447)															
Existing Firm Sales - Pacific	447NPC	CAGW	22.0078%	-	-	-	-	-	-	CAGW	22.0078%	-	-	-	-
Post-Merger Firm Sales	447NPC	CAGW	22.0078%	72,769,264	16,014,926	72,769,264	16,014,926	-	-	CAGW	22.0078%	137,141,551	30,181,862	64,372,288	14,166,935
Non-Firm Sales	447NPC	CAEW	22.7755%	-	-	-	-	-	-	CAEW	22.7755%	-	-	-	-
Total Sales for Resale				72,769,264	16,014,926	72,769,264	16,014,926	-	-			137,141,551	30,181,862	64,372,288	14,166,935
Purchased Power (Account 555)															
Existing Firm Demand - Pacific	555NPC	CAGW	22.0078%	1,591,512	350,257	1,591,512	350,257	-	-	CAGW	22.0078%	276,452	60,841	(1,315,060)	(289,416)
Existing Firm Energy	555NPC	CAEW	22.7755%	3,756,894	855,653	3,756,894	855,653	-	-	CAEW	22.7755%	692,850	157,800	(3,064,043)	(697,852)
WA Qualifying Facilities	555NPC	WA	100.0000%	245,420	245,420	245,420	245,420	-	-	WA	100.0000%	208,064	208,064	(37,356)	(37,356)
WA Qualifying Facilities	555NPC	CAGW	22.0078%	-	-	-	-	-	-	CAGW	22.0078%	-	-	-	-
Post-Merger Firm Energy	555NPC	CAGW	22.0078%	158,501,716	34,882,768	157,903,342	34,751,079	(598,374)	(131,689)	CAGW	22.0078%	183,199,199	40,318,145	25,295,858	5,567,066
Other Generation Expenses	555NPC	CAGW	22.0078%	-	-	-	-	-	-	CAGW	22.0078%	2,107,191	463,747	2,107,191	463,747
Total Purchased Power				164,095,541	36,334,097	163,497,167	36,202,408	(598,374)	(131,689)			186,483,757	41,208,597	22,986,589	5,006,189
Wheeling (Account 565)															
Existing Firm - Pacific	565NPC	CAGW	22.0078%	-	-	12	3	12	3	CAGW	22.0078%	-	-	(12)	(3)
Existing Firm - Utah	565NPC	CAGW	22.0078%	-	-	-	-	-	-	CAGW	22.0078%	-	-	-	-
Post Merger Firm	565NPC	CAGW	22.0078%	116,253,654	25,584,892	116,253,642	25,584,889	(12)	(3)	CAGW	22.0078%	126,157,093	27,764,422	9,903,451	2,179,533
Non Firm	565NPC	CAEW	22.7755%	-	-	-	-	-	-	CAEW	22.7755%	-	-	-	-
Total Wheeling Expense				116,253,654	25,584,892	116,253,654	25,584,892	0	0			126,157,093	27,764,422	9,903,439	2,179,531
Fuel Expense (Accounts 501 and 547)															
Fuel Consumed - Coal	501NPC	CAEW	22.7755%	235,236,978	53,576,492	235,236,978	53,576,492	-	-	CAEW	22.7755%	220,553,263	50,232,196	(14,683,716)	(3,344,296)
Fuel Consumed - Natural Gas	547NPC	CAEW	22.7755%	55,434,808	12,625,577	55,434,808	12,625,577	-	-	CAEW	22.7755%	91,062,222	20,739,913	35,627,413	8,114,336
Total Fuel and Other Expense				290,671,787	66,202,069	290,671,787	66,202,069	-	-			311,615,484	70,972,109	20,943,697	4,770,040
Total Net Power Cost				498,251,718	112,106,131	497,653,345	111,974,442	(598,374)	(131,689)			487,114,782	109,763,267	(10,538,562)	(2,211,176)
				Ref. 5.1.3	Ref. 2.2 Line 66	Ref. 5.1.4		Ref. 5.1				Ref. 5.1.5		Ref. 5.1.1	

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

Period Ending
CY 2018 Q4

	<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	72,769,264				72,769,264
Utah Pre Merger	-	-			
NonFirm Sub Total	-			-	
	-----	-----		-----	-----
TOTAL SPECIAL SALES	72,769,264	-	-	-	72,769,264
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	-	-			
Pacific Capacity	-	-	-		
Mid Columbia	5,207,967	1,562,390	3,645,577		
Misc/Pacific	140,438	29,122	111,316		
Q.F. Contracts/PPL	245,420	-	-		245,420
Small Purchases west	-	-	-		
	-----	-----	-----	-----	-----
Pacific Sub Total	5,593,826	1,591,512	3,756,894	-	245,420
Gemstate	-		-		
GSLM	-		-		
QF Contracts/UPL	0	-	-		-
IPP Layoff	-	-	-		
Small Purchases east	-	-	-		
UP&L to PP&L	-	-	-		
	-----	-----	-----	-----	-----
Utah Sub Total	-	-	-	-	-
Combine Hills Wind	5,527,154				5,527,154
Short Term Firm Purchases	152,974,561				152,974,561
	-----	-----	-----	-----	-----
New Firm Sub Total	158,501,716	-	-	-	158,501,716
	-----	-----	-----	-----	-----
TOTAL PURCHASED POWER & NET IN	164,095,541	1,591,512	3,756,894	-	158,747,136
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Faci	-	-			
Utah Firm Wheeling and Use of Facilit	-	-			
Post Merger	116,253,654				116,253,654
Non-Firm Wheeling	-	-		-	
	-----	-----	-----	-----	-----
TOTAL WHEELING & U. OF F. EXPENS	116,253,654	-	-	-	116,253,654
COAL FUEL BURN EXPENSE					
Colstrip	6,534,381			6,534,381	
Jim Bridger	228,702,598			228,702,598	
	-----	-----	-----	-----	-----
TOTAL COAL FUEL BURN EXPENSE	235,236,978	-	-	235,236,978	-
GAS FUEL BURN EXPENSE					
Chehalis	26,546,969			26,546,969	
Hermiston	28,887,840			28,887,840	
	-----	-----	-----	-----	-----
TOTAL GAS FUEL BURN EXPENSE	55,434,808	-	-	55,434,808	-
OTHER GENERATION EXPENSE					
	-	-	-	-	-
	-----	-----	-----	-----	-----
TOTAL OTHER GEN. EXPENSE	-	-	-	-	-
	=====	=====	=====	=====	=====
NET POWER COST	498,251,718	1,591,512	3,756,894	290,671,787	202,231,526
	=====	=====	=====	=====	=====

Ref 5.1.2

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

Period Ending
2018Q4

	Merged <u>12ME Dec 18</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	72,769,264				72,769,264
TOTAL SPECIAL SALES	72,769,264	-	-	-	72,769,264
PURCHASED POWER & NET INTERCHANGE					
Mid Columbia	5,207,967	1,562,390	3,645,577		
Misc/Pacific	140,438	29,122	111,316		
Q.F. Contracts/PPL	245,420	-	-		245,420
Pacific Sub Total	5,593,826	1,591,512	3,756,894	-	245,420
Combine Hills Wind p160595	5,527,154				5,527,154
Hermiston Purchase p99563	-				-
Short Term Firm Purchases	152,376,187				152,376,187
New Firm Sub Total	157,903,342	-	-	-	157,903,342
Seven Mile II Wind	-				-
Non Firm Sub Total	-			-	-
TOTAL PURCHASED PW & NET INT.	163,497,167	1,591,512	3,756,894	-	158,148,762
TOTAL WHEELING & U. OF F. EXPENSI	116,253,654	12	-	-	116,253,642
THERMAL FUEL BURN EXPENSE					
Colstrip	6,534,381			6,534,381	
Chehalis	26,546,969			26,546,969	
Hermiston	28,887,840			28,887,840	
Jim Bridger	228,702,598			228,702,598	
TOTAL FUEL BURN EXPENSE	290,671,787	-	-	290,671,787	-
OTHER GENERATION EXPENSE					
Blundell	-			-	
TOTAL OTHER GEN. EXPENSE	-	-	-	-	-
NET POWER COST	497,653,345	1,591,524	3,756,894	290,671,787	201,633,140

Ref. 5.1.2

PacifiCorp

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

Period Ending
Dec-19

	<u>Merged</u> <u>01/19-12/19</u>	<u>Pre-Merger</u> <u>Demand</u>	<u>Pre-Merger</u> <u>Energy</u>	<u>Non-Firm</u>	<u>Post-Merger</u>
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	-	-			
Post Merger	137,141,551				137,141,551
TOTAL SPECIAL SALES	137,141,551	-	-	-	137,141,551
PURCHASED POWER & NET INTERCHANGE					
Mid Columbia	814,517	244,355	570,162		
Misc/Pacific	154,785	32,097	122,688		
Q.F. Contracts/PPL	208,064	-	-		208,064
Pacific Sub Total	1,177,366	276,452	692,850	-	208,064
Combine Hills Wind	5,363,868				5,363,868
Short Term Firm Purchases	177,835,331				177,835,331
New Firm Sub Total	183,199,199	-	-	-	183,199,199
Integration Charge	2,107,191				2,107,191
Non Firm Sub Total	-			-	-
TOTAL PURCHASED PW & NET INT.	186,483,757	276,452	692,850	-	185,514,455
TOTAL WHEELING & U. OF F. EXPENS	126,157,093	-	-	-	126,157,093
THERMAL FUEL BURN EXPENSE					
Colstrip	7,602,405			7,602,405	
Chehalis	63,832,142			63,832,142	
Hermiston	27,230,080			27,230,080	
Jim Bridger	212,950,858			212,950,858	
TOTAL FUEL BURN EXPENSE	311,615,484	-	-	311,615,484	-
OTHER GENERATION EXPENSE					
Blundell	-			-	
TOTAL OTHER GEN. EXPENSE	-	-	-	-	-
NET POWER COST	487,114,782	276,452	692,850	311,615,484	174,529,996

Ref. 5.1.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Pre-merger Depreciation Expense	403SP	RES	(1,211,447)	CAGW	22.008%	(266,613)	5.2.2
Post-merger Depreciation Expense	403SP	RES	(379,750)	CAGW	22.008%	(83,575)	5.2.2
Taxes Other	408	RES	(563,112)	GPS	6.762%	(38,077)	5.2.1
Net Depreciation Expense - Sch M	SCHMDT	RES	1,214,484	CAGW	22.008%	267,281	5.2.2
Deferred Income Tax Expense	41010	RES	328,530	CAGW	22.008%	72,302	5.2.2
Operations & Maintenance	500	RES	(13,857)	CAGW	22.008%	(3,050)	5.2.4
Operations & Maintenance	501	RES	(427,231)	CAGW	22.008%	(94,024)	5.2.4
Operations & Maintenance	501	RES	(49,980)	CAGW	22.008%	(10,999)	5.2.4
Operations & Maintenance	502	RES	(342,458)	CAGW	22.008%	(75,368)	5.2.4
Operations & Maintenance	505	RES	(18,462)	CAGW	22.008%	(4,063)	5.2.4
Operations & Maintenance	506	RES	(536,892)	CAGW	22.008%	(118,158)	5.2.4
Operations & Maintenance	507	RES	(6,881)	CAGW	22.008%	(1,514)	5.2.4
Operations & Maintenance	510	RES	(71,402)	CAGW	22.008%	(15,714)	5.2.4
Operations & Maintenance	511	RES	(95,158)	CAGW	22.008%	(20,942)	5.2.4
Operations & Maintenance	512	RES	(785,922)	CAGW	22.008%	(172,964)	5.2.4
Operations & Maintenance	513	RES	(96,978)	CAGW	22.008%	(21,343)	5.2.4
Operations & Maintenance	514	RES	(126,844)	CAGW	22.008%	(27,916)	5.2.4
Administrative & General	924	RES	(49,159)	SO	6.762%	(3,324)	5.2.4
Administrative & General	925	RES	(11,094)	SO	6.762%	(750)	5.2.4
Adjustment to Rate Base:							
Pre-merger Plant	312	RES	(110,283,000)	CAGW	22.008%	(24,270,881)	5.2.2
Post-merger Plant	312	RES	(17,465,849)	CAGW	22.008%	(3,843,852)	5.2.2
Pre-merger Depreciation Reserve	108SP	RES	90,674,388	CAGW	22.008%	19,955,453	5.2.2
Post-merger Depreciation Reserve	108SP	RES	3,709,046	CAGW	22.008%	816,280	5.2.2
Deferred Income Tax Balance	282	RES	8,805,296	CAGW	22.008%	1,937,853	5.2.2
Deferred ITC	255	RES	-	ITC85	13.360%	-	5.2.2
Remove Base Data:							
Schedule M Addition	SCHMAT	RES	(52,188)	WA	Situs	(52,188)	5.2.3

Description of Adjustment

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

PacifiCorp
Results of Operations - December 2018
Removal of Colstrip Unit #3
Property Tax Calculation

	12/31/2018	Ref.
Total Colstrip Property Taxes	1,887,061	
Colstrip #3 as a percentage of Total Colstrip NBV	29.8407%	
Property Tax expense to remove	<u>563,112</u>	5.2

Gross Colstrip Book Value	238,936,524
Gross Colstrip Book Reserve	<u>(127,124,678)</u>
Total Colstrip NBV	<u>111,811,846</u>
Colstrip Unit 3 Book Value	127,748,849
Colstrip Unit 3 Book Reserve	<u>(94,383,434)</u>
Colstrip Unit 3 NBV	<u>33,365,415</u>
Colstrip Unit 3 NBV %	29.8407%

PacifiCorp
Results of Operations - December 2018
Removal of Colstrip Unit #3
Summary of Balances

	<u>EOP Balance</u>	<u>Ref.</u>
Depreciation Expense - Pre Merger	(1,211,447)	5.2
Depreciation Expense - Post Merger	<u>(379,750)</u>	5.2
	(1,591,197)	
EPIS - Pre Merger	110,283,000	5.2
EPIS - Post Merger	<u>17,465,849</u>	5.2
	127,748,849	
Depreciation Reserve - Pre Merger	(90,674,388)	5.2
Depreciation Reserve - Post Merger	<u>(3,709,046)</u>	5.2
	(94,383,434)	
ADIT Balance	(8,805,296)	5.2
Deferred Income Tax Credit	-	5.2
Tax Depreciation	(376,713)	
Deferred Income Tax Expense	(328,530)	5.2

PacifiCorp
Results of Operations - December 2018
Removal of Colstrip Unit #3
Schedule M

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

PacifiCorp
Results of Operations - December 2018
Removal of Colstrip Unit #3
Colstrip O&M by FERC Acct

FERC Acct	Description	WCA Allocation Factor	A 12 ME December 2018	B Non-Overhaul O&M	C Unit 3 Overhaul	D Unit 4 Overhaul	E = B x 29.8407% Unit 3 Share of Non-Overhaul O&M	F = E + C Total Unit 3 O&M
5000000	OPER SUPV & ENG	CAGW	46,436	46,436			13,857	13,857
5012000	FUEL HAND-COAL	CAGW	1,431,706	1,431,706			427,231	427,231
5014500	START UP FUEL-DIESEL	CAGW	167,488	167,488			49,980	49,980
5020000	STEAM EXPENSES	CAGW	1,147,621	1,147,621			342,458	342,458
5050000	ELECTRIC EXPENSES	CAGW	61,869	61,869			18,462	18,462
5060000	MISC STEAM PWR EXP	CAGW	1,799,195	1,799,195			536,892	536,892
5070000	RENTS (STEAM GEN)	CAGW	23,058	23,058			6,881	6,881
5100000	MNT SUPERV & ENG	CAGW	239,276	239,276			71,402	71,402
5110000	MNT OF STRUCTURES	CAGW	318,886	318,886			95,158	95,158
5120000	MANT OF BOILR PLNT	CAGW	2,633,725	2,633,725			785,922	785,922
5130000	MAINT ELEC PLANT	CAGW	324,986	324,986			96,978	96,978
5140000	MAINT MISC STM PLN	CAGW	425,069	425,069			126,844	126,844
9243000	PROP INS - PREMIUMS	SO	164,737	164,737			49,159	49,159
9250000	INJURIES & DAMAGES	SO	37,179	37,179			11,094	11,094
			<u>8,821,231</u>	<u>8,821,231</u>	-	-	<u>2,632,317</u>	<u>2,632,317</u>
								Ref 5.2

Colstrip #3 as a percentage of Total Colstrip NBV

29.8407% **Ref 5.2.1**

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	4,068,756	3,625,572	-	-	-	-
21 Amortization	82,744	60,926	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(743,360)	(774,165)	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(166,685)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	3,241,455	2,912,333	-	-	-	-
29						
30 Operating Rev For Return:	(3,241,455)	(2,912,333)	-	-	-	-
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	(20,187,834)	-	(929,200)	(3,002,396)	(2,127,618)	(13,981,931)
48 Accum Prov For Amort	(2,397,116)	-	(12,883)	-	-	(1,650,971)
49 Accum Def Income Tax	459,735	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(22,125,214)	-	(942,083)	(3,002,396)	(2,127,618)	(15,632,902)
56						
57 Total Rate Base:	(22,125,214)	-	(942,083)	(3,002,396)	(2,127,618)	(15,632,902)
58						
59						
60 Estimated ROE impact	-0.449%	-0.747%	0.017%	0.054%	0.038%	0.285%
61 Estimated Price Change	2,160,956	3,869,748	(91,381)	(291,228)	(206,376)	(1,516,366)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(4,151,500)	(3,686,498)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	611,690	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(3,539,810)	(3,686,498)	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(3,539,810)	(3,686,498)	-	-	-	-
77						
78 Federal Income Taxes	(743,360)	(774,165)	-	-	-	-

	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	95,113	164,110	183,960	-	-	-	-
21 Amortization	-	-	21,818	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(19,974)	(34,463)	54,437	-	30,804	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	(114,328)	(52,357)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	75,140	129,647	260,215	(114,328)	(21,553)	-	-
29							
30 Operating Rev For Return:	(75,140)	(129,647)	(260,215)	114,328	21,553	-	-
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	-	-	-	-	(146,688)	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	114,328	345,407	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	114,328	198,719	-	-
56							
57 Total Rate Base:	-	-	-	114,328	198,719	-	-
58							
59							
60 Estimated ROE impact	-0.019%	-0.033%	-0.067%	0.027%	0.002%	0.000%	0.000%
61 Estimated Price Change	99,841	172,268	345,760	(140,823)	(9,363)	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(95,113)	(164,110)	(205,778)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	465,002	-	146,688	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(95,113)	(164,110)	259,224	-	146,688	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(95,113)	(164,110)	259,224	-	146,688	-	-
77							
78 Federal Income Taxes	(19,974)	(34,463)	54,437	-	30,804	-	-

	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	443,184	-	-	-	-	-
21 Amortization	21,818	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	0	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(114,328)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	350,674	-	-	-	-	-
29						
30 Operating Rev For Return:	(350,674)	-	-	-	-	-
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	(19,111,946)	-	(3,002,396)	(2,127,618)	(13,981,931)	-
48 Accum Prov For Amort	(2,384,232)	-	-	-	(1,650,971)	(733,262)
49 Accum Def Income Tax	114,328	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(21,381,851)	-	(3,002,396)	(2,127,618)	(15,632,902)	(733,262)
56						
57 Total Rate Base:	(21,381,851)	-	(3,002,396)	(2,127,618)	(15,632,902)	(733,262)
58						
59						
60 Estimated ROE impact	0.300%	0.000%	0.000%	0.054%	0.038%	0.285%
61 Estimated Price Change	(1,608,048)	-	-	(291,228)	(206,376)	(1,516,366)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(465,002)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	465,002	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	-	-	-	-	-	-
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	95,113	164,110	183,960	-	-	-	-
21 Amortization	-	-	21,818	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(19,974)	(34,463)	54,437	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	(114,328)	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	75,140	129,647	260,215	(114,328)	-	-	-
29							
30 Operating Rev For Return:	(75,140)	(129,647)	(260,215)	114,328	-	-	-
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	-	-	-	114,328	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	114,328	-	-	-
56							
57 Total Rate Base:	-	-	-	114,328	-	-	-
58							
59							
60 Estimated ROE impact	-0.019%	-0.033%	-0.067%	0.027%	0.000%	0.000%	0.000%
61 Estimated Price Change	99,841	172,268	345,760	(140,823)	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(95,113)	(164,110)	(205,778)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	465,002	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(95,113)	(164,110)	259,224	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(95,113)	(164,110)	259,224	-	-	-	-
77							
78 Federal Income Taxes	(19,974)	(34,463)	54,437	-	-	-	-

	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	3,625,572	3,625,572	-	-	-	-
21 Amortization	60,926	60,926	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(743,360)	(774,165)	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(52,357)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	2,890,780	2,912,333	-	-	-	-
29						
30 Operating Rev For Return:	(2,890,780)	(2,912,333)	-	-	-	-
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	(1,075,888)	-	(929,200)	-	-	-
48 Accum Prov For Amort	(12,883)	-	(12,883)	-	-	-
49 Accum Def Income Tax	345,407	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(743,364)	-	(942,083)	-	-	-
56						
57 Total Rate Base:	(743,364)	-	(942,083)	-	-	-
58						
59						
60 Estimated ROE impact	-0.728%	-0.749%	0.020%	0.000%	0.000%	0.000%
61 Estimated Price Change	3,769,004	3,869,748	(91,381)	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(3,686,498)	(3,686,498)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	146,688	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(3,539,810)	(3,686,498)	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(3,539,810)	(3,686,498)	-	-	-	-
77						
78 Federal Income Taxes	(743,360)	(774,165)	-	-	-	-

	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	-	-	-	-	30,804	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	(52,357)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	(21,553)	-	-
29							
30 Operating Rev For Return:	-	-	-	-	21,553	-	-
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	-	-	-	-	(146,688)	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	345,407	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	198,719	-	-
56							
57 Total Rate Base:	-	-	-	-	198,719	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.001%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	(9,363)	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	146,688	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	146,688	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	146,688	-	-
77							
78 Federal Income Taxes	-	-	-	-	30,804	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
Steam Production	403SP	PRO	127,496	JBG	22.008%	28,059	
Other Production	403OP	PRO	13,410,850	CAGW	22.008%	2,951,435	
Transmission	403TP	PRO	2,214,742	CAGW	22.008%	487,416	
Distribution	403364	PRO	148,703	WA	Situs	148,703	
General Plant	403GP	PRO	147,268	SO	6.762%	9,958	
Intangible Plant	404IP	PRO	901,025	SO	6.762%	60,926	
			<u>16,950,084</u>			<u>3,686,498</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 - December 2018
Incremental Depreciation Expense

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	Jan 19 to Dec 19 Plant Additions Included in Adj	Months	Incremental Expense on Plant Adds.
Steam Production Plant:							
Various	312	403SP	JBG	2.788%	4,573,361	12	127,496
Total Steam Plant					4,573,361		127,496
Hydro Production Plant:							
Various	332	403HP	CAGW	2.606%	-	12	-
Total Hydro Plant					-		-
Other Production Plant:							
Various	343	403OP	CAGW	3.188%	420,615,984	12	13,410,850
Total Other Plant					420,615,984		13,410,850
Transmission Plant:							
Various	355	403TP	CAGW	1.791%	123,634,895	12	2,214,742
Total Transmission Plant					123,634,895		2,214,742
Distribution Plant:							
Washington	364	403364	WA	2.768%	5,372,459	12	148,703
Total Distribution Plant					5,372,459		148,703
General Plant:							
Washington	397	403GP	WA	4.283%	-	12	-
General	397	403GP	SO	5.792%	2,542,500	12	147,268
General	397	403GP	CN	5.561%	-	12	-
General	397	403GP	CAGW	4.745%	-	12	-
Total General Plant					2,542,500		147,268
Intangible Plant:							
General	303	404IP	SO	4.636%	19,436,000	12	901,025
General	303	404IP	CN	6.674%	-	12	-
General	303	404IP	CAGW	3.105%	-	12	-
Total Intangible Plant					19,436,000		901,025
Total Depreciation and Amortization					576,175,199		16,950,084
					Ref. 8.4.1		
Total Depreciation and Amortization							16,950,084
							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	(69,061)	JBG	22.008%	(15,199)	
Other Production	108OP	PRO	(2,796,219)	CAGW	22.008%	(615,387)	
Transmission	108TP	PRO	(1,242,972)	CAGW	22.008%	(273,551)	
Distribution	108364	PRO	(24,649)	WA	Situs	(24,649)	
General Plant	108GP	PRO	(6,136)	SO	6.762%	(415)	
Intangible Plant	111IP	PRO	(190,526)	SO	6.762%	(12,883)	
			<u>(4,329,562)</u>			<u>(942,083)</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 - December 2018
Incremental Accumulated Reserve

Description	Plant Account	Reserve Account	Factor	Depreciation Rate	Jan 19 to Dec 19 Plant Additions Included in Adj	Months	Jan 19 to Dec 19 Incremental Reserve on Plant Adds
Steam Production Plant:							
Various	312	108SP	JBG	2.788%	4,573,361	12	(69,061)
Total Steam Plant					4,573,361		(69,061)
Other Production Plant:							
Various	343	108OP	CAGW	3.188%	420,615,984	12	(2,796,219)
Total Other Plant					420,615,984		(2,796,219)
Transmission Plant:							
Various	355	108TP	CAGW	1.791%	123,634,895	12	(1,242,972)
Total Transmission Plant					123,634,895		(1,242,972)
Distribution Plant:							
Washington	364	108364	WA	2.768%	5,372,459	12	(24,649)
Total Distribution Plant					5,372,459		(24,649)
General Plant:							
Washington	397	108GP	WA	4.283%	-	12	-
General	397	108GP	SO	5.792%	2,542,500	12	(6,136)
General	397	108GP	CN	5.561%	-	12	-
General	397	108GP	CAGW	4.745%	-	12	-
Total General Plant					2,542,500		(6,136)
Intangible Plant:							
General	303	111IP	SO	4.636%	19,436,000	12	(190,526)
General	303	111IP	CN	6.674%	-	12	-
General	303	111IP	SG	3.105%	-	12	-
Total Intangible Plant					19,436,000		(190,526)
Total Reserve Balance					576,175,199		(4,329,562)
					Ref. 8.4.1		Ref. 6.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
	108360	RES	(6,287)	CA	Situs	-	6.3.4
	108360	RES	(10,031)	ID	Situs	-	6.3.4
	108360	RES	(25,304)	OR	Situs	-	6.3.4
	108360	RES	(58,220)	UT	Situs	-	6.3.4
	108360	RES	(4,729)	WA	Situs	(4,729)	6.3.4
	108360	RES	(27,223)	WY-ALL	Situs	-	6.3.4
	108360	RES	(29,063)	WY-ALL	Situs	-	6.3.4
	108361	RES	(22,015)	CA	Situs	-	6.3.4
	108361	RES	(15,745)	ID	Situs	-	6.3.4
	108361	RES	(95,861)	OR	Situs	-	6.3.4
	108361	RES	(218,327)	UT	Situs	-	6.3.4
	108361	RES	(35,226)	WA	Situs	(35,226)	6.3.4
	108361	RES	(85,741)	WY-ALL	Situs	-	6.3.4
	108361	RES	(21,377)	WY-ALL	Situs	-	6.3.4
	108362	RES	(102,446)	CA	Situs	-	6.3.4
	108362	RES	(181,556)	ID	Situs	-	6.3.4
	108362	RES	(376,200)	OR	Situs	-	6.3.4
	108362	RES	(1,473,561)	UT	Situs	-	6.3.4
	108362	RES	(539,892)	WA	Situs	(539,892)	6.3.4
	108362	RES	(787,866)	WY-ALL	Situs	-	6.3.4
	108362	RES	(73,761)	WY-ALL	Situs	-	6.3.4
	108364	RES	(435,279)	CA	Situs	-	6.3.4
	108364	RES	(459,194)	ID	Situs	-	6.3.4
	108364	RES	(2,079,779)	OR	Situs	-	6.3.4
	108364	RES	(1,532,930)	UT	Situs	-	6.3.4
	108364	RES	(1,466,582)	WA	Situs	(1,466,582)	6.3.4
	108364	RES	(1,329,977)	WY-ALL	Situs	-	6.3.4
	108364	RES	(297,446)	WY-ALL	Situs	-	6.3.4
	108365	RES	(169,601)	CA	Situs	-	6.3.4
	108365	RES	(167,632)	ID	Situs	-	6.3.4
	108365	RES	(972,321)	OR	Situs	-	6.3.4
	108365	RES	(965,769)	UT	Situs	-	6.3.4
	108365	RES	(680,907)	WA	Situs	(680,907)	6.3.4
	108365	RES	(683,640)	WY-ALL	Situs	-	6.3.4
	108365	RES	(94,733)	WY-ALL	Situs	-	6.3.4
	108366	RES	(149,395)	CA	Situs	-	6.3.4
	108366	RES	(66,166)	ID	Situs	-	6.3.4
	108366	RES	(448,545)	OR	Situs	-	6.3.4
	108366	RES	(983,094)	UT	Situs	-	6.3.4
	108366	RES	(275,060)	WA	Situs	(275,060)	6.3.4
	108366	RES	(206,215)	WY-ALL	Situs	-	6.3.4
	108366	RES	(66,915)	WY-ALL	Situs	-	6.3.4
	108367	RES	(181,135)	CA	Situs	-	6.3.4
	108367	RES	(186,071)	ID	Situs	-	6.3.4
	108367	RES	(777,942)	OR	Situs	-	6.3.4
			<u>(18,866,762)</u>			<u>(3,002,396)</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended December 31, 2018 to End-of-Period balances as of December 31, 2018.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base (cont.):							
	108367	RES	(3,196,633)	UT	Situs	-	6.3.4
	108367	RES	(336,909)	WA	Situs	(336,909)	6.3.4
	108367	RES	(533,368)	WY-ALL	Situs	-	6.3.4
	108367	RES	(295,093)	WY-ALL	Situs	-	6.3.4
	108368	RES	(333,837)	CA	Situs	-	6.3.4
	108368	RES	(314,355)	ID	Situs	-	6.3.4
	108368	RES	(1,663,681)	OR	Situs	-	6.3.4
	108368	RES	(1,434,031)	UT	Situs	-	6.3.4
	108368	RES	(1,209,723)	WA	Situs	(1,209,723)	6.3.4
	108368	RES	(665,163)	WY-ALL	Situs	-	6.3.4
	108368	RES	(131,341)	WY-ALL	Situs	-	6.3.4
	108369	RES	(113,805)	CA	Situs	-	6.3.4
	108369	RES	(316,961)	ID	Situs	-	6.3.4
	108369	RES	(1,525,524)	OR	Situs	-	6.3.5
	108369	RES	(2,075,385)	UT	Situs	-	6.3.5
	108369	RES	(715,080)	WA	Situs	(715,080)	6.3.5
	108369	RES	(457,060)	WY-ALL	Situs	-	6.3.5
	108369	RES	(132,490)	WY-ALL	Situs	-	6.3.5
	108370	RES	1,656,439	CA	Situs	-	6.3.5
	108370	RES	(34,458)	ID	Situs	-	6.3.5
	108370	RES	8,151,663	OR	Situs	-	6.3.5
	108370	RES	(730,957)	UT	Situs	-	6.3.5
	108370	RES	(133,557)	WA	Situs	(133,557)	6.3.5
	108370	RES	(121,973)	WY-ALL	Situs	-	6.3.5
	108370	RES	(21,660)	WY-ALL	Situs	-	6.3.5
	108371	RES	(1,182)	CA	Situs	-	6.3.5
	108371	RES	(1,140)	ID	Situs	-	6.3.5
	108371	RES	(4,101)	OR	Situs	-	6.3.5
	108371	RES	(12,470)	UT	Situs	-	6.3.5
	108371	RES	(3,204)	WA	Situs	(3,204)	6.3.5
	108371	RES	(9,182)	WY-ALL	Situs	-	6.3.5
	108371	RES	(2,643)	WY-ALL	Situs	-	6.3.5
	108373	RES	(5,204)	CA	Situs	-	6.3.5
	108373	RES	(3,748)	ID	Situs	-	6.3.5
	108373	RES	(54,734)	OR	Situs	-	6.3.5
	108373	RES	170,086	UT	Situs	-	6.3.5
	108373	RES	(43,625)	WA	Situs	(43,625)	6.3.5
	108373	RES	(49,804)	WY-ALL	Situs	-	6.3.5
	108373	RES	(20,310)	WY-ALL	Situs	-	6.3.5
	108DP	RES	378,840	CA	Situs	-	6.3.5
	108DP	RES	(132,106)	ID	Situs	-	6.3.5
	108DP	RES	604,247	OR	Situs	-	6.3.5
	108DP	RES	(1,032,584)	UT	Situs	-	6.3.5
	108DP	RES	314,481	WA	Situs	314,481	6.3.5
	108DP	RES	(162,364)	WY-ALL	Situs	-	6.3.5
	108DP	RES	52,571	WY-ALL	Situs	-	6.3.5
			<u>(6,703,120)</u>			<u>(2,127,618)</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended December 31, 2018 to End-of-Period balances as of December 31, 2018.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base (cont.):							
	108GP	RES	(194,475)	CA	Situs	-	6.3.5
	108GP	RES	(17,838)	CAEE	0.000%	-	6.3.5
	108GP	RES	(3,004,721)	CAGE	0.000%	-	6.3.5
	108GP	RES	(1,079,526)	CAGW	22.008%	(237,580)	6.3.5
	108GP	RES	627,109	CN	6.969%	43,703	6.3.5
	108GP	RES	(150,018)	ID	Situs	-	6.3.5
	108GP	RES	(249,571)	JBG	22.008%	(54,925)	6.3.5
	108GP	RES	(2,842,149)	OR	Situs	-	6.3.5
	108GP	RES	-	SG	8.001%	-	6.3.5
	108GP	RES	(5,027,623)	SO	6.762%	(339,960)	6.3.5
	108GP	RES	(834,852)	UT	Situs	-	6.3.5
	108GP	RES	(420,276)	WA	Situs	(420,276)	6.3.5
	108GP	RES	64,937	WY-ALL	Situs	-	6.3.5
	108GP	RES	8,717	WY-ALL	Situs	-	6.3.5
	108HP	RES	(2,171,477)	CAGE	0.000%	-	6.3.5
	108HP	RES	(13,052,852)	CAGW	22.008%	(2,872,648)	6.3.5
	108HP	RES	504,866	OTHER	0.000%	-	6.3.5
	108MP	RES	-	CAEE	0.000%	-	6.3.5
	108OP	RES	(33,393,308)	CAGE	0.000%	-	6.3.5
	108OP	RES	(19,751,305)	CAGW	22.008%	(4,346,831)	6.3.5
	108SP	RES	-	CAEE	0.000%	-	6.3.5
	108SP	RES	(67,796,513)	CAGE	0.000%	-	6.3.5
	108SP	RES	(978,390)	CAGW	22.008%	(215,322)	6.3.5
	108SP	RES	-	ID	Situs	-	6.3.5
	108SP	RES	(11,387,976)	JBG	22.008%	(2,506,245)	6.3.5
	108SP	RES	-	UT	Situs	-	6.3.5
	108SP	RES	(267,613)	WY-ALL	Situs	-	6.3.5
	108TP	RES	(30,900,289)	CAGE	0.000%	-	6.3.6
	108TP	RES	(12,799,865)	CAGW	22.008%	(2,816,971)	6.3.6
	108TP	RES	(967,809)	JBG	22.008%	(212,994)	6.3.6
	108TP	RES	(23,521)	SG	8.001%	(1,882)	6.3.6
	111GP	RES	280,588	CA	Situs	-	6.3.6
	111GP	RES	-	CN	6.969%	-	6.3.6
	111GP	RES	-	ID	Situs	-	6.3.6
	111GP	RES	1,305,970	OR	Situs	-	6.3.6
	111GP	RES	147,017	SO	6.762%	9,941	6.3.6
	111GP	RES	(364)	UT	Situs	-	6.3.6
	111GP	RES	(40,901)	WA	Situs	(40,901)	6.3.6
	111GP	RES	396,757	WY-ALL	Situs	-	6.3.6
	111GP	RES	-	WY-ALL	Situs	-	6.3.6
	111HP	RES	(154,191)	CAGW	22.008%	(33,934)	6.3.6
	111IP	RES	(894)	CA	Situs	-	6.3.6
	111IP	RES	12,790	CAEE	0.000%	-	6.3.6
	111IP	RES	(2,173,979)	CAGE	0.000%	-	6.3.6
	111IP	RES	(7,206,878)	CAGW	22.008%	(1,586,077)	6.3.6
			<u>(213,540,424)</u>			<u>(15,632,902)</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended December 31, 2018 to End-of-Period balances as of December 31, 2018.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base (cont.):							
	111IP	RES	(4,376,140)	CN	6.969%	(304,970)	6.3.6
	111IP	RES	(11,539)	ID	Situs	-	6.3.6
	111IP	RES	(111,892)	JBG	22.008%	(24,625)	6.3.6
	111IP	RES	(3,750)	OR	Situs	-	6.3.6
	111IP	RES	(1,311,704)	SG	8.001%	(104,952)	6.3.6
	111IP	RES	(4,394,977)	SO	6.762%	(297,182)	6.3.6
	111IP	RES	1,794,962	UT	Situs	-	6.3.6
	111IP	RES	(1,533)	WA	Situs	(1,533)	6.3.6
	111IP	RES	(45,477)	WY-ALL	Situs	-	6.3.6
			<u>(8,462,048)</u>			<u>(733,262)</u>	
Adjustment Summary:							
			(18,866,762)			(3,002,396)	Ref. 6.3
			(6,703,120)			(2,127,618)	Ref. 6.3.1
			(213,540,424)			(15,632,902)	Ref. 6.3.2
			<u>(8,462,048)</u>			<u>(733,262)</u>	Ref. 6.3.3
Total Adjustment			<u>(247,572,354)</u>			<u>(21,496,179)</u>	

Description of Adjustment:

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended December 31, 2018 to End-of-Period balances as of December 31, 2018.

Indicator	Account	Factor	Dec-18 AMA	Dec-18 EOP	Adjustment	Reference
108360CA	108360	CA	(737,343)	(743,630)	(6,287)	Ref. 6.3
108360IDU	108360	IDU	(610,327)	(620,358)	(10,031)	Ref. 6.3
108360OR	108360	OR	(2,963,710)	(2,989,014)	(25,304)	Ref. 6.3
108360UT	108360	UT	(3,130,418)	(3,188,638)	(58,220)	Ref. 6.3
108360WA	108360	WA	(184,666)	(189,395)	(4,729)	Ref. 6.3
108360WYP	108360	WYP	(1,314,198)	(1,341,421)	(27,223)	Ref. 6.3
108360WYU	108360	WYU	(1,031,469)	(1,060,533)	(29,063)	Ref. 6.3
108361CA	108361	CA	(1,361,800)	(1,383,815)	(22,015)	Ref. 6.3
108361IDU	108361	IDU	(695,790)	(711,535)	(15,745)	Ref. 6.3
108361OR	108361	OR	(7,547,106)	(7,642,967)	(95,861)	Ref. 6.3
108361UT	108361	UT	(11,765,885)	(11,984,211)	(218,327)	Ref. 6.3
108361WA	108361	WA	(1,127,832)	(1,163,058)	(35,226)	Ref. 6.3
108361WYP	108361	WYP	(3,647,164)	(3,732,905)	(85,741)	Ref. 6.3
108361WYU	108361	WYU	(589,902)	(611,279)	(21,377)	Ref. 6.3
108362CA	108362	CA	(7,890,119)	(7,992,566)	(102,446)	Ref. 6.3
108362IDU	108362	IDU	(12,257,193)	(12,438,748)	(181,556)	Ref. 6.3
108362OR	108362	OR	(82,517,371)	(82,893,571)	(376,200)	Ref. 6.3
108362UT	108362	UT	(115,547,140)	(117,020,702)	(1,473,561)	Ref. 6.3
108362WA	108362	WA	(22,037,665)	(22,577,557)	(539,892)	Ref. 6.3
108362WYP	108362	WYP	(39,694,729)	(40,482,595)	(787,866)	Ref. 6.3
108362WYU	108362	WYU	(3,296,382)	(3,370,144)	(73,761)	Ref. 6.3
108364CA	108364	CA	(38,747,975)	(39,183,255)	(435,279)	Ref. 6.3
108364IDU	108364	IDU	(39,465,336)	(39,924,530)	(459,194)	Ref. 6.3
108364OR	108364	OR	(260,582,173)	(262,661,953)	(2,079,779)	Ref. 6.3
108364UT	108364	UT	(154,002,913)	(155,535,844)	(1,532,930)	Ref. 6.3
108364WA	108364	WA	(68,644,805)	(70,111,387)	(1,466,582)	Ref. 6.3
108364WYP	108364	WYP	(67,070,638)	(68,400,615)	(1,329,977)	Ref. 6.3
108364WYU	108364	WYU	(15,068,498)	(15,365,944)	(297,446)	Ref. 6.3
108365CA	108365	CA	(19,196,626)	(19,366,227)	(169,601)	Ref. 6.3
108365IDU	108365	IDU	(17,128,197)	(17,295,828)	(167,632)	Ref. 6.3
108365OR	108365	OR	(132,389,088)	(133,361,409)	(972,321)	Ref. 6.3
108365UT	108365	UT	(85,096,651)	(86,062,420)	(965,769)	Ref. 6.3
108365WA	108365	WA	(33,384,539)	(34,065,447)	(680,907)	Ref. 6.3
108365WYP	108365	WYP	(36,854,024)	(37,537,665)	(683,640)	Ref. 6.3
108365WYU	108365	WYU	(4,983,734)	(5,078,467)	(94,733)	Ref. 6.3
108366CA	108366	CA	(11,984,238)	(12,133,632)	(149,395)	Ref. 6.3
108366IDU	108366	IDU	(4,362,878)	(4,429,044)	(66,166)	Ref. 6.3
108366OR	108366	OR	(45,130,069)	(45,578,615)	(448,545)	Ref. 6.3
108366UT	108366	UT	(80,850,827)	(81,833,921)	(983,094)	Ref. 6.3
108366WA	108366	WA	(10,846,117)	(11,121,177)	(275,060)	Ref. 6.3
108366WYP	108366	WYP	(10,081,074)	(10,287,289)	(206,215)	Ref. 6.3
108366WYU	108366	WYU	(3,007,095)	(3,074,009)	(66,915)	Ref. 6.3
108367CA	108367	CA	(13,960,918)	(14,142,053)	(181,135)	Ref. 6.3
108367IDU	108367	IDU	(13,814,935)	(14,001,007)	(186,071)	Ref. 6.3
108367OR	108367	OR	(86,515,037)	(87,292,979)	(777,942)	Ref. 6.3
108367UT	108367	UT	(225,404,520)	(228,601,153)	(3,196,633)	Ref. 6.3.1
108367WA	108367	WA	(13,077,428)	(13,414,338)	(336,909)	Ref. 6.3.1
108367WYP	108367	WYP	(24,415,726)	(24,949,095)	(533,368)	Ref. 6.3.1
108367WYU	108367	WYU	(14,945,252)	(15,240,345)	(295,093)	Ref. 6.3.1
108368CA	108368	CA	(30,646,989)	(30,980,827)	(333,837)	Ref. 6.3.1
108368IDU	108368	IDU	(28,591,302)	(28,905,657)	(314,355)	Ref. 6.3.1
108368OR	108368	OR	(234,654,425)	(236,318,106)	(1,663,681)	Ref. 6.3.1
108368UT	108368	UT	(130,216,286)	(131,650,317)	(1,434,031)	Ref. 6.3.1
108368WA	108368	WA	(59,248,209)	(60,457,932)	(1,209,723)	Ref. 6.3.1
108368WYP	108368	WYP	(41,875,543)	(42,540,706)	(665,163)	Ref. 6.3.1
108368WYU	108368	WYU	(6,679,852)	(6,811,194)	(131,341)	Ref. 6.3.1
108369CA	108369	CA	(9,230,903)	(9,344,708)	(113,805)	Ref. 6.3.1
108369IDU	108369	IDU	(17,605,820)	(17,922,781)	(316,961)	Ref. 6.3.1
108369OR	108369	OR	(126,987,644)	(128,513,168)	(1,525,524)	Ref. 6.3.1

Indicator	Account	Factor	Dec-18 AMA	Dec-18 EOP	Adjustment	Reference
108369UT	108369	UT	(105,612,614)	(107,687,998)	(2,075,385)	Ref. 6.3.1
108369WA	108369	WA	(27,987,574)	(28,702,655)	(715,080)	Ref. 6.3.1
108369WYP	108369	WYP	(20,299,798)	(20,756,858)	(457,060)	Ref. 6.3.1
108369WYU	108369	WYU	(4,760,048)	(4,892,538)	(132,490)	Ref. 6.3.1
108370CA	108370	CA	(1,767,022)	(110,583)	1,656,439	Ref. 6.3.1
108370IDU	108370	IDU	(10,187,740)	(10,222,198)	(34,458)	Ref. 6.3.1
108370OR	108370	OR	(26,669,306)	(18,517,643)	8,151,663	Ref. 6.3.1
108370UT	108370	UT	(42,880,957)	(43,611,914)	(730,957)	Ref. 6.3.1
108370WA	108370	WA	(4,960,198)	(5,093,755)	(133,557)	Ref. 6.3.1
108370WYP	108370	WYP	(4,824,799)	(4,946,772)	(121,973)	Ref. 6.3.1
108370WYU	108370	WYU	(1,194,821)	(1,216,481)	(21,660)	Ref. 6.3.1
108371CA	108371	CA	(211,877)	(213,059)	(1,182)	Ref. 6.3.1
108371IDU	108371	IDU	(142,084)	(143,224)	(1,140)	Ref. 6.3.1
108371OR	108371	OR	(2,135,656)	(2,139,757)	(4,101)	Ref. 6.3.1
108371UT	108371	UT	(3,390,441)	(3,402,911)	(12,470)	Ref. 6.3.1
108371WA	108371	WA	(363,897)	(367,101)	(3,204)	Ref. 6.3.1
108371WYP	108371	WYP	(886,539)	(895,721)	(9,182)	Ref. 6.3.1
108371WYU	108371	WYU	(146,575)	(149,219)	(2,643)	Ref. 6.3.1
108373CA	108373	CA	(594,396)	(599,601)	(5,204)	Ref. 6.3.1
108373IDU	108373	IDU	(453,172)	(456,920)	(3,748)	Ref. 6.3.1
108373OR	108373	OR	(11,094,433)	(11,149,166)	(54,734)	Ref. 6.3.1
108373UT	108373	UT	(12,633,344)	(12,463,258)	170,086	Ref. 6.3.1
108373WA	108373	WA	(2,145,332)	(2,188,957)	(43,625)	Ref. 6.3.1
108373WYP	108373	WYP	(3,503,000)	(3,552,804)	(49,804)	Ref. 6.3.1
108373WYU	108373	WYU	(1,133,530)	(1,153,840)	(20,310)	Ref. 6.3.1
108DPCA	108DP	CA	242,582	621,422	378,840	Ref. 6.3.1
108DPIDU	108DP	IDU	278,844	146,738	(132,106)	Ref. 6.3.1
108DPOR	108DP	OR	727,758	1,332,005	604,247	Ref. 6.3.1
108DPUT	108DP	UT	3,012,067	1,979,483	(1,032,584)	Ref. 6.3.1
108DPWA	108DP	WA	316,815	631,296	314,481	Ref. 6.3.1
108DPWYP	108DP	WYP	162,364	-	(162,364)	Ref. 6.3.1
108DPWYU	108DP	WYU	354,438	407,009	52,571	Ref. 6.3.1
108GPCA	108GP	CA	(7,155,071)	(7,349,546)	(194,475)	Ref. 6.3.2
108GPCAEE	108GP	CAEE	(1,627,776)	(1,645,615)	(17,838)	Ref. 6.3.2
108GPCAGE	108GP	CAGE	(75,296,090)	(78,300,810)	(3,004,721)	Ref. 6.3.2
108GPCAGW	108GP	CAGW	(29,688,054)	(30,767,579)	(1,079,526)	Ref. 6.3.2
108GPCN	108GP	CN	(6,748,309)	(6,121,200)	627,109	Ref. 6.3.2
108GPIDU	108GP	IDU	(16,467,406)	(16,617,425)	(150,018)	Ref. 6.3.2
108GPJBG	108GP	JBG	(6,404,761)	(6,654,332)	(249,571)	Ref. 6.3.2
108GPOR	108GP	OR	(79,559,915)	(82,402,065)	(2,842,149)	Ref. 6.3.2
108GPSG	108GP	SG	33,674	33,674	-	Ref. 6.3.2
108GPSO	108GP	SO	(112,506,900)	(117,534,523)	(5,027,623)	Ref. 6.3.2
108GPUT	108GP	UT	(82,149,676)	(82,984,528)	(834,852)	Ref. 6.3.2
108GPWA	108GP	WA	(23,550,753)	(23,971,029)	(420,276)	Ref. 6.3.2
108GPWYP	108GP	WYP	(22,870,552)	(22,805,615)	64,937	Ref. 6.3.2
108GPWYU	108GP	WYU	(5,615,452)	(5,606,735)	8,717	Ref. 6.3.2
108HPCAGE	108HP	CAGE	(81,831,058)	(84,002,534)	(2,171,477)	Ref. 6.3.2
108HPCAGW	108HP	CAGW	(332,789,563)	(345,842,415)	(13,052,852)	Ref. 6.3.2
108HPOTHER	108HP	OTHER	2,575,667	3,080,533	504,866	Ref. 6.3.2
108OPCAGE	108OP	CAGE	(635,793,330)	(669,186,638)	(33,393,308)	Ref. 6.3.2
108OPCAGW	108OP	CAGW	(455,759,909)	(475,511,214)	(19,751,305)	Ref. 6.3.2
108SPCAGE	108SP	CAGE	(2,420,973,298)	(2,488,769,811)	(67,796,513)	Ref. 6.3.2
108SPCAGW	108SP	CAGW	(126,146,288)	(127,124,678)	(978,390)	Ref. 6.3.2
108SPIDU	108SP	IDU	1,247,697	1,247,697	-	Ref. 6.3.2
108SPJBG	108SP	JBG	(574,550,120)	(585,938,096)	(11,387,976)	Ref. 6.3.2
108SPUT	108SP	UT	9,025,509	9,025,509	-	Ref. 6.3.2
108SPWYP	108SP	WYP	1,338,065	1,070,452	(267,613)	Ref. 6.3.2
108TPCAGE	108TP	CAGE	(1,141,737,831)	(1,172,638,120)	(30,900,289)	Ref. 6.3.2
108TPCAGW	108TP	CAGW	(522,247,379)	(535,047,244)	(12,799,865)	Ref. 6.3.2

Indicator	Account	Factor	Dec-18 AMA	Dec-18 EOP	Adjustment	Reference
108TPJBG	108TP	JBG	(42,190,448)	(43,158,257)	(967,809)	Ref. 6.3.2
108TPSG	108TP	SG	8,542,035	8,518,514	(23,521)	Ref. 6.3.2
111GPCA	111GP	CA	(758,377)	(477,789)	280,588	Ref. 6.3.2
111GPIDU	111GP	IDU	(333,771)	(333,771)	-	Ref. 6.3.2
111GPOR	111GP	OR	(5,350,916)	(4,044,947)	1,305,970	Ref. 6.3.2
111GPSO	111GP	SO	(3,447,544)	(3,300,527)	147,017	Ref. 6.3.2
111GPUT	111GP	UT	(17,216)	(17,580)	(364)	Ref. 6.3.2
111GPWA	111GP	WA	(1,609,239)	(1,650,140)	(40,901)	Ref. 6.3.2
111GPWYP	111GP	WYP	(4,732,310)	(4,335,553)	396,757	Ref. 6.3.2
111HPCAGW	111HP	CAGW	(2,205,804)	(2,359,996)	(154,191)	Ref. 6.3.2
111IPCA	111IP	CA	(895)	(1,789)	(894)	Ref. 6.3.2
111IPCAEE	111IP	CAEE	(12,790)	-	12,790	Ref. 6.3.2
111IPCAGE	111IP	CAGE	(33,717,740)	(35,891,719)	(2,173,979)	Ref. 6.3.2
111IPCAGW	111IP	CAGW	(127,185,072)	(134,391,950)	(7,206,878)	Ref. 6.3.2
111IPCN	111IP	CN	(127,311,529)	(131,687,669)	(4,376,140)	Ref. 6.3.3
111IPIDU	111IP	IDU	(907,797)	(919,335)	(11,539)	Ref. 6.3.3
111IPJBG	111IP	JBG	(1,091,159)	(1,203,050)	(111,892)	Ref. 6.3.3
111IPOR	111IP	OR	(96,508)	(100,258)	(3,750)	Ref. 6.3.3
111IPSG	111IP	SG	(17,509,772)	(18,821,475)	(1,311,704)	Ref. 6.3.3
111IPSO	111IP	SO	(283,220,855)	(287,615,831)	(4,394,977)	Ref. 6.3.3
111IPUT	111IP	UT	26,820,012	28,614,974	1,794,962	Ref. 6.3.3
111IPWA	111IP	WA	(1,491)	(3,024)	(1,533)	Ref. 6.3.3
111IPWYP	111IP	WYP	(52,908)	(98,384)	(45,477)	Ref. 6.3.3
			<u>(10,185,221,751)</u>	<u>(10,432,794,105)</u>	<u>(247,572,354)</u>	

	<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:							
	403360	RES	50	CA	Situs	-	6.4.5
	403360	RES	290	ID	Situs	-	6.4.5
	403360	RES	1,458	OR	Situs	-	6.4.5
	403360	RES	(692)	UT	Situs	-	6.4.5
	403360	RES	125	WA	Situs	125	6.4.5
	403360	RES	389	WY-ALL	Situs	-	6.4.5
	403361	RES	576	CA	Situs	-	6.4.5
	403361	RES	6,217	ID	Situs	-	6.4.5
	403361	RES	12,361	OR	Situs	-	6.4.5
	403361	RES	31,500	UT	Situs	-	6.4.5
	403361	RES	1,142	WA	Situs	1,142	6.4.5
	403361	RES	1,237	WY-ALL	Situs	-	6.4.5
	403362	RES	12,756	CA	Situs	-	6.4.5
	403362	RES	44,538	ID	Situs	-	6.4.5
	403362	RES	118,473	OR	Situs	-	6.4.5
	403362	RES	181,343	UT	Situs	-	6.4.5
	403362	RES	17,678	WA	Situs	17,678	6.4.5
	403362	RES	9,772	WY-ALL	Situs	-	6.4.5
	403364	RES	12,355	CA	Situs	-	6.4.5
	403364	RES	38,539	ID	Situs	-	6.4.5
	403364	RES	134,339	OR	Situs	-	6.4.5
	403364	RES	155,188	UT	Situs	-	6.4.5
	403364	RES	37,460	WA	Situs	37,460	6.4.5
	403364	RES	97,343	WY-ALL	Situs	-	6.4.5
	403365	RES	993	CA	Situs	-	6.4.5
	403365	RES	8,518	ID	Situs	-	6.4.5
	403365	RES	61,201	OR	Situs	-	6.4.5
	403365	RES	67,835	UT	Situs	-	6.4.5
	403365	RES	31,806	WA	Situs	31,806	6.4.5
	403365	RES	35,687	WY-ALL	Situs	-	6.4.5
	403366	RES	1,870	CA	Situs	-	6.4.5
	403366	RES	7,404	ID	Situs	-	6.4.5
	403366	RES	35,974	OR	Situs	-	6.4.5
	403366	RES	112,446	UT	Situs	-	6.4.5
	403366	RES	6,903	WA	Situs	6,903	6.4.5
	403366	RES	18,622	WY-ALL	Situs	-	6.4.5
	403367	RES	3,258	CA	Situs	-	6.4.5
	403367	RES	14,749	ID	Situs	-	6.4.5
	403367	RES	79,404	OR	Situs	-	6.4.5
			<u>1,401,104</u>			<u>95,113</u>	

Description of Adjustment

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

Adjustment to Expense:	ACCOUNT	Type	TOTAL	FACTOR	FACTOR %	WASHINGTON	REF#
			COMPANY			ALLOCATED	
	403367	RES	277,802	UT	Situs	-	6.4.5
	403367	RES	13,667	WA	Situs	13,667	6.4.5
	403367	RES	27,048	WY-ALL	Situs	-	6.4.5
	403368	RES	11,925	CA	Situs	-	6.4.5
	403368	RES	29,513	ID	Situs	-	6.4.5
	403368	RES	140,355	OR	Situs	-	6.4.5
	403368	RES	262,442	UT	Situs	-	6.4.5
	403368	RES	39,737	WA	Situs	39,737	6.4.5
	403368	RES	46,420	WY-ALL	Situs	-	6.4.5
	403369	RES	9,079	CA	Situs	-	6.4.5
	403369	RES	27,875	ID	Situs	-	6.4.5
	403369	RES	159,056	OR	Situs	-	6.4.6
	403369	RES	261,982	UT	Situs	-	6.4.6
	403369	RES	38,410	WA	Situs	38,410	6.4.6
	403369	RES	35,428	WY-ALL	Situs	-	6.4.6
	403370	RES	73,023	CA	Situs	-	6.4.6
	403370	RES	7,395	ID	Situs	-	6.4.6
	403370	RES	247,947	OR	Situs	-	6.4.6
	403370	RES	32,057	UT	Situs	-	6.4.6
	403370	RES	4,275	WA	Situs	4,275	6.4.6
	403370	RES	5,624	WY-ALL	Situs	-	6.4.6
	403371	RES	4	CA	Situs	-	6.4.6
	403371	RES	-	ID	Situs	-	6.4.6
	403371	RES	214	OR	Situs	-	6.4.6
	403371	RES	(228)	UT	Situs	-	6.4.6
	403371	RES	4	WA	Situs	4	6.4.6
	403371	RES	9	WY-ALL	Situs	-	6.4.6
	403373	RES	236	CA	Situs	-	6.4.6
	403373	RES	191	ID	Situs	-	6.4.6
	403373	RES	3,246	OR	Situs	-	6.4.6
	403373	RES	(9,826)	UT	Situs	-	6.4.6
	403373	RES	1,747	WA	Situs	1,747	6.4.6
	403373	RES	510	WY-ALL	Situs	-	6.4.6
	403GP	RES	56,215	CA	Situs	-	6.4.6 - 6.4.7
	403GP	RES	4,791	CAEE	0.000%	-	6.4.6 - 6.4.7
	403GP	RES	142,003	CAGE	0.000%	-	6.4.6 - 6.4.7
	403GP	RES	51,730	CAGW	22.008%	11,385	6.4.6 - 6.4.7
	403GP	RES	(47,733)	CN	6.969%	(3,327)	6.4.6 - 6.4.7
	403GP	RES	26,447	ID	Situs	-	6.4.6 - 6.4.7
	403GP	RES	28,369	JBG	22.008%	6,243	6.4.6 - 6.4.7
	403GP	RES	487,883	OR	Situs	-	6.4.6 - 6.4.7
	403GP	RES	-	SG	8.001%	-	6.4.6 - 6.4.7
	403GP	RES	467,991	SO	6.762%	31,645	6.4.6 - 6.4.7
	403GP	RES	131,744	UT	Situs	-	6.4.6 - 6.4.7
	403GP	RES	20,324	WA	Situs	20,324	6.4.6 - 6.4.7
	403GP	RES	125,428	WY-ALL	Situs	-	6.4.6 - 6.4.7
	403GP	RES	-	JBE	22.776%	-	6.4.6 - 6.4.7
			<u>3,242,360</u>			<u>164,110</u>	

Description of Adjustment

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

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
(cont.) Adjustment to Expense:	403HP	RES	197,091	CAGE	0.000%	-	6.4.4
	403HP	RES	137,892	CAGW	22.008%	30,347	6.4.4
	403OP	RES	43,796	CAGE	0.000%	-	6.4.4
	403OP	RES	21,944	CAGW	22.008%	4,829	6.4.4
	403SP	RES	827,100	CAGE	0.000%	-	6.4.4
	403SP	RES	2,363	CAGW	22.008%	520	6.4.4
	403SP	RES	212,599	JBG	22.008%	46,788	6.4.4
	403TP	RES	679,093	CAGE	0.000%	-	6.4.4 - 6.4.5
	403TP	RES	451,821	CAGW	22.008%	99,436	6.4.4 - 6.4.5
	403TP	RES	9,265	JBG	22.008%	2,039	6.4.4 - 6.4.5
	403TP	RES	5	SG	8.001%	0	6.4.4 - 6.4.5
	404IP	RES	4	CA	Situs	-	6.4.4
	404IP	RES	(685)	CAEE	0.000%	-	6.4.4
	404IP	RES	88,593	CAGE	0.000%	-	6.4.4
	404IP	RES	12,053	CAGW	22.008%	2,653	6.4.4
	404IP	RES	257,256	CN	6.969%	17,928	6.4.4
	404IP	RES	8	ID	Situs	-	6.4.4
	404IP	RES	(885)	JBG	22.008%	(195)	6.4.4
	404IP	RES	(2)	OR	Situs	-	6.4.4
	404IP	RES	-	SG	8.001%	-	6.4.4
	404IP	RES	21,144	SO	6.762%	1,430	6.4.4
	404IP	RES	189,312	UT	Situs	-	6.4.4
	404IP	RES	3	WA	Situs	3	6.4.4
	404IP	RES	45,398	WY-ALL	Situs	-	6.4.4
			<u>3,195,168</u>			<u>205,778</u>	

Expense Adjustment Summary:

	1,401,104	95,113	Ref. 6.4
	3,242,360	164,110	Ref. 6.4.1
	<u>3,195,168</u>	<u>205,778</u>	Ref. 6.4.2
	<u>7,838,632</u>	<u>465,002</u>	Ref. 6.4.8

Adjustment to Tax:

Schedule M Adjustment	SCHMAT	RES	182,344	CA	Situs	-
Schedule M Adjustment	SCHMAT	RES	4,106	CAEE	0.000%	-
Schedule M Adjustment	SCHMAT	RES	1,977,678	CAGE	0.000%	-
Schedule M Adjustment	SCHMAT	RES	677,803	CAGW	22.008%	149,170
Schedule M Adjustment	SCHMAT	RES	209,523	CN	6.969%	14,601
Schedule M Adjustment	SCHMAT	RES	211,684	ID	Situs	-
Schedule M Adjustment	SCHMAT	RES	-	JBE	22.776%	-
Schedule M Adjustment	SCHMAT	RES	249,348	JBG	22.008%	54,876
Schedule M Adjustment	SCHMAT	RES	1,481,908	OR	Situs	-
Schedule M Adjustment	SCHMAT	RES	5	SG	8.001%	0
Schedule M Adjustment	SCHMAT	RES	489,135	SO	6.762%	33,075
Schedule M Adjustment	SCHMAT	RES	1,692,904	UT	Situs	-
Schedule M Adjustment	SCHMAT	RES	213,280	WA	Situs	213,280
Schedule M Adjustment	SCHMAT	RES	448,915	WY-ALL	Situs	-
			<u>7,838,632</u>			<u>465,002</u>

Description of Adjustment

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

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
(cont.) Adjustment to Tax							
Deferred Income Tax Exp	41110	RES	(44,832)	CA	Situs	-	
Deferred Income Tax Exp	41110	RES	(1,010)	CAEE	0.000%	-	
Deferred Income Tax Exp	41110	RES	(486,244)	CAGE	0.000%	-	
Deferred Income Tax Exp	41110	RES	(166,649)	CAGW	22.008%	(36,676)	
Deferred Income Tax Exp	41110	RES	(51,514)	CN	6.969%	(3,590)	
Deferred Income Tax Exp	41110	RES	(52,046)	ID	Situs	-	
Deferred Income Tax Exp	41110	RES	-	JBE	22.776%	-	
Deferred Income Tax Exp	41110	RES	(61,306)	JBG	22.008%	(13,492)	
Deferred Income Tax Exp	41110	RES	(364,351)	OR	Situs	-	
Deferred Income Tax Exp	41110	RES	(1)	SG	8.001%	(0)	
Deferred Income Tax Exp	41110	RES	(120,262)	SO	6.762%	(8,132)	
Deferred Income Tax Exp	41110	RES	(416,227)	UT	Situs	-	
Deferred Income Tax Exp	41110	RES	(52,438)	WA	Situs	(52,438)	
Deferred Income Tax Exp	41110	RES	(110,373)	WY-ALL	Situs	-	
Total Schedule M			<u>(1,927,253)</u>			<u>(114,328)</u>	
Accum Def Inc Tax Bal	282	RES	44,832	CA	Situs	-	
Accum Def Inc Tax Bal	282	RES	1,010	CAEE	0.000%	-	
Accum Def Inc Tax Bal	282	RES	486,244	CAGE	0.000%	-	
Accum Def Inc Tax Bal	282	RES	166,649	CAGW	22.008%	36,676	
Accum Def Inc Tax Bal	282	RES	51,514	CN	6.969%	3,590	
Accum Def Inc Tax Bal	282	RES	52,046	ID	Situs	-	
Accum Def Inc Tax Bal	282	RES	-	JBE	22.776%	-	
Accum Def Inc Tax Bal	282	RES	61,306	JBG	22.008%	13,492	
Accum Def Inc Tax Bal	282	RES	364,351	OR	Situs	-	
Accum Def Inc Tax Bal	282	RES	1	SG	8.001%	0	
Accum Def Inc Tax Bal	282	RES	120,262	SO	6.762%	8,132	
Accum Def Inc Tax Bal	282	RES	416,227	UT	Situs	-	
Accum Def Inc Tax Bal	282	RES	52,438	WA	Situs	52,438	
Accum Def Inc Tax Bal	282	RES	110,373	WY-ALL	Situs	-	
Total Def Inc Tax Exp			<u>1,927,253</u>			<u>114,328</u>	

Description of Adjustment

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

Ref Page 8.10.7 to 8.10.13

Indicator	Dec 2018 AMA	Dec 2018 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. 8.10.7	404IP	4.88%	-	CAGE	Ref. 6.4.2
302CAGW	181,426,245	181,426,927	682	Ref. 8.10.7	404IP	3.10%	21	CAGW	Ref. 6.4.2
302IDU	1,000,000	1,000,000	-	Ref. 8.10.7	404IP	0.53%	-	ID	Ref. 6.4.2
302UT	(32,081,215)	(32,081,215)	-	Ref. 8.10.7	404IP	13.61%	-	UT	Ref. 6.4.2
303CA	480,136	481,167	1,031	Ref. 8.10.7	404IP	0.37%	4	CA	Ref. 6.4.2
303CAEE	14,043	-	(14,043)	Ref. 8.10.7	404IP	4.88%	(685)	CAEE	Ref. 6.4.2
303CAGE	84,977,702	86,793,891	1,816,189	Ref. 8.10.7	404IP	4.88%	88,593	CAGE	Ref. 6.4.2
303CAGW	76,566,878	76,954,399	387,521	Ref. 8.10.7	404IP	3.10%	12,032	CAGW	Ref. 6.4.2
303CN	163,309,545	167,164,014	3,854,468	Ref. 8.10.7	404IP	6.67%	257,256	CN	Ref. 6.4.2
303IDU	3,369,542	3,371,145	1,603	Ref. 8.10.7	404IP	0.53%	8	ID	Ref. 6.4.2
303JBG	2,137,918	2,129,520	(8,398)	Ref. 8.10.7	404IP	10.54%	(885)	JBG	Ref. 6.4.2
303OR	4,604,977	4,604,069	(908)	Ref. 8.10.7	404IP	0.20%	(2)	OR	Ref. 6.4.2
303SG	1,600,187	1,600,187	-	Ref. 8.10.7	404IP	0.24%	-	SG	Ref. 6.4.2
303SO	380,385,498	380,841,594	456,096	Ref. 8.10.7	404IP	4.64%	21,144	SO	Ref. 6.4.2
303UT	4,498,739	5,890,217	1,391,478	Ref. 8.10.7	404IP	13.61%	189,312	UT	Ref. 6.4.2
303WA	2,034,473	2,036,363	1,890	Ref. 8.10.7	404IP	0.15%	3	WA	Ref. 6.4.2
303WYP	3,306,209	5,618,726	2,312,517	Ref. 8.10.7	404IP	1.96%	45,398	WY-ALL	Ref. 6.4.2
310CAGE	90,007,497	90,007,497	-	Ref. 8.10.7	403SP	3.59%	-	CAGE	Ref. 6.4.2
310CAGW	1,788,644	1,788,644	-	Ref. 8.10.7	403SP	2.17%	-	CAGW	Ref. 6.4.2
310JBG	1,193,761	1,193,761	-	Ref. 8.10.7	403SP	2.79%	-	JBG	Ref. 6.4.2
311CAGE	820,877,373	823,044,200	2,166,827	Ref. 8.10.7	403SP	3.59%	77,717	CAGE	Ref. 6.4.2
311CAGW	62,874,521	62,924,978	50,457	Ref. 8.10.7	403SP	2.17%	1,097	CAGW	Ref. 6.4.2
311JBG	147,502,188	148,040,301	538,113	Ref. 8.10.7	403SP	2.79%	15,002	JBG	Ref. 6.4.2
312CAGE	3,521,775,625	3,537,284,405	15,508,780	Ref. 8.10.7	403SP	3.59%	556,248	CAGE	Ref. 6.4.2
312CAGW	122,264,202	122,279,077	14,875	Ref. 8.10.7	403SP	2.17%	323	CAGW	Ref. 6.4.2
312JBG	984,631,980	991,409,553	6,777,572	Ref. 8.10.7	403SP	2.79%	188,946	JBG	Ref. 6.4.2
314CAGE	747,974,867	753,548,479	5,573,611	Ref. 8.10.7	403SP	3.59%	199,907	CAGE	Ref. 6.4.2
314CAGW	39,085,331	39,085,942	610	Ref. 8.10.7	403SP	2.17%	13	CAGW	Ref. 6.4.2
314JBG	205,446,306	205,586,408	140,102	Ref. 8.10.7	403SP	2.79%	3,906	JBG	Ref. 6.4.2
315CAGE	417,893,799	417,560,437	(333,362)	Ref. 8.10.7	403SP	3.59%	(11,957)	CAGE	Ref. 6.4.2
315CAGW	9,319,831	9,362,609	42,778	Ref. 8.10.7	403SP	2.17%	930	CAGW	Ref. 6.4.2
315JBG	60,703,578	60,740,455	36,877	Ref. 8.10.7	403SP	2.79%	1,028	JBG	Ref. 6.4.2
316CAGE	26,907,522	27,052,102	144,580	Ref. 8.10.7	403SP	3.59%	5,186	CAGE	Ref. 6.4.2
316CAGW	415,247	415,247	0	Ref. 8.10.7	403SP	2.17%	0	CAGW	Ref. 6.4.2
316JBG	5,021,478	5,154,843	133,366	Ref. 8.10.7	403SP	2.79%	3,718	JBG	Ref. 6.4.2
330CAGE	6,553,227	6,553,227	-	Ref. 8.10.7	403HP	4.07%	-	CAGE	Ref. 6.4.2
330CAGW	29,750,856	29,766,877	16,021	Ref. 8.10.7	403HP	2.61%	418	CAGW	Ref. 6.4.2
331CAGE	16,735,949	17,197,878	461,929	Ref. 8.10.7	403HP	4.07%	18,821	CAGE	Ref. 6.4.2
331CAGW	258,478,417	258,865,720	387,303	Ref. 8.10.7	403HP	2.61%	10,093	CAGW	Ref. 6.4.2
332CAGE	100,362,973	100,933,246	570,274	Ref. 8.10.7	403HP	4.07%	23,235	CAGE	Ref. 6.4.2
332CAGW	406,007,128	408,902,057	2,894,929	Ref. 8.10.7	403HP	2.61%	75,444	CAGW	Ref. 6.4.2
333CAGE	44,442,732	47,343,768	2,901,036	Ref. 8.10.7	403HP	4.07%	118,198	CAGE	Ref. 6.4.2
333CAGW	88,527,848	89,548,605	1,020,757	Ref. 8.10.7	403HP	2.61%	26,602	CAGW	Ref. 6.4.2
334CAGE	14,141,758	14,644,512	502,753	Ref. 8.10.7	403HP	4.07%	20,484	CAGE	Ref. 6.4.2
334CAGW	68,928,531	69,568,795	640,264	Ref. 8.10.7	403HP	2.61%	16,686	CAGW	Ref. 6.4.2
335CAGE	175,579	175,579	-	Ref. 8.10.7	403HP	4.07%	-	CAGE	Ref. 6.4.2
335CAGW	2,189,476	2,190,257	781	Ref. 8.10.7	403HP	2.61%	20	CAGW	Ref. 6.4.2
336CAGE	2,256,829	2,658,211	401,383	Ref. 8.10.7	403HP	4.07%	16,354	CAGE	Ref. 6.4.2
336CAGW	21,591,166	21,922,310	331,144	Ref. 8.10.7	403HP	2.61%	8,630	CAGW	Ref. 6.4.2
340CAGE	40,830,447	40,830,447	-	Ref. 8.10.7	403OP	3.12%	-	CAGE	Ref. 6.4.2
340CAGW	4,555,778	4,527,456	(28,322)	Ref. 8.10.7	403OP	3.19%	(903)	CAGW	Ref. 6.4.2
340OR	74,986	74,986	-	Ref. 8.10.8	403OP	0.00%	-	OR	Ref. 6.4.2
341CAGE	169,870,093	170,063,002	192,909	Ref. 8.10.8	403OP	3.12%	6,028	CAGE	Ref. 6.4.2
341CAGW	58,079,647	58,280,730	201,083	Ref. 8.10.8	403OP	3.19%	6,411	CAGW	Ref. 6.4.2
342CAGE	14,565,436	14,565,556	120	Ref. 8.10.8	403OP	3.12%	4	CAGE	Ref. 6.4.2
342CAGW	1,622,667	1,622,667	-	Ref. 8.10.8	403OP	3.19%	-	CAGW	Ref. 6.4.2
343CAGE	1,945,714,301	1,946,785,985	1,071,684	Ref. 8.10.8	403OP	3.12%	33,486	CAGE	Ref. 6.4.2
343CAGW	977,758,212	978,008,407	250,194	Ref. 8.10.8	403OP	3.19%	7,977	CAGW	Ref. 6.4.2
344CAGE	340,800,841	340,910,040	109,199	Ref. 8.10.8	403OP	3.12%	3,412	CAGE	Ref. 6.4.2
344CAGW	134,492,173	134,499,896	7,723	Ref. 8.10.8	403OP	3.19%	246	CAGW	Ref. 6.4.2
345CAGE	238,730,842	238,758,611	27,769	Ref. 8.10.8	403OP	3.12%	868	CAGE	Ref. 6.4.2
345CAGW	88,414,511	88,658,555	244,044	Ref. 8.10.8	403OP	3.19%	7,781	CAGW	Ref. 6.4.2
346CAGE	11,837,628	11,837,626	(2)	Ref. 8.10.8	403OP	3.12%	(0)	CAGE	Ref. 6.4.2
346CAGW	4,073,173	4,086,695	13,522	Ref. 8.10.8	403OP	3.19%	431	CAGW	Ref. 6.4.2
350CAGE	229,791,485	232,607,988	2,816,503	Ref. 8.10.8	403TP	1.73%	48,732	CAGE	Ref. 6.4.2
350CAGW	36,211,368	36,358,236	146,868	Ref. 8.10.8	403TP	1.79%	2,631	CAGW	Ref. 6.4.2
350JBG	2,309,451	2,309,451	-	Ref. 8.10.8	403TP	1.69%	-	JBG	Ref. 6.4.2
350SG	100,388	100,388	-	Ref. 8.10.8	403TP	1.69%	-	SG	Ref. 6.4.2
352CAGE	196,018,690	200,130,374	4,111,684	Ref. 8.10.8	403TP	1.73%	71,142	CAGE	Ref. 6.4.2
352CAGW	66,122,698	70,462,459	4,339,761	Ref. 8.10.8	403TP	1.79%	77,741	CAGW	Ref. 6.4.2
352JBG	1,674,149	1,671,506	(2,643)	Ref. 8.10.8	403TP	1.69%	(45)	JBG	Ref. 6.4.2
352SG	3,167	3,167	-	Ref. 8.10.8	403TP	1.69%	-	SG	Ref. 6.4.2
353CAGE	1,511,572,973	1,532,803,885	21,230,912	Ref. 8.10.8	403TP	1.73%	367,347	CAGE	Ref. 6.4.2
353CAGW	567,151,197	580,526,269	13,375,072	Ref. 8.10.8	403TP	1.79%	239,595	CAGW	Ref. 6.4.2
353JBG	40,005,932	40,555,885	549,953	Ref. 8.10.8	403TP	1.69%	9,302	JBG	Ref. 6.4.2
353SG	952,147	952,147	-	Ref. 8.10.8	403TP	1.69%	-	SG	Ref. 6.4.2
354CAGE	1,089,801,447	1,090,173,570	372,123	Ref. 8.10.8	403TP	1.73%	6,439	CAGE	Ref. 6.4.2
354CAGW	167,992,551	168,119,514	126,963	Ref. 8.10.8	403TP	1.79%	2,274	CAGW	Ref. 6.4.2
354JBG	21,750,536	21,750,536	-	Ref. 8.10.8	403TP	1.69%	-	JBG	Ref. 6.4.2
354SG	123,630	123,630	-	Ref. 8.10.8	403TP	1.69%	-	SG	Ref. 6.4.2

Ref Page 8.10.7 to 8.10.13

Indicator	Dec 2018 AMA	Dec 2018 EOP	Total Co. Plant Adj	Ref Page #	Depr Expense Account	Composite Depr. Rate	Total Co. Expense Adj	WCA Factor	Reference
355CAGE	667,680,912	673,583,709	5,902,797	Ref. 8.10.8	403TP	1.73%	102,133	CAGE	Ref. 6.4.2
355CAGW	272,246,723	276,859,727	4,613,004	Ref. 8.10.8	403TP	1.79%	82,635	CAGW	Ref. 6.4.2
355JBG	691,320	691,718	398	Ref. 8.10.8	403TP	1.69%	7	JBG	Ref. 6.4.2
355SG	706,948	707,219	272	Ref. 8.10.8	403TP	1.69%	5	SG	Ref. 6.4.2
356CAGE	907,278,406	912,092,782	4,814,376	Ref. 8.10.8	403TP	1.73%	83,300	CAGE	Ref. 6.4.2
356CAGW	305,906,791	308,526,847	2,620,056	Ref. 8.10.8	403TP	1.79%	46,935	CAGW	Ref. 6.4.2
356JBG	13,943,798	13,943,854	56	Ref. 8.10.8	403TP	1.69%	1	JBG	Ref. 6.4.2
356SG	1,509,970	1,509,970	-	Ref. 8.10.8	403TP	1.69%	-	SG	Ref. 6.4.2
357CAGE	3,346,256	3,346,256	-	Ref. 8.10.8	403TP	1.73%	-	CAGE	Ref. 6.4.2
357CAGW	173,221	173,802	582	Ref. 8.10.8	403TP	1.79%	10	CAGW	Ref. 6.4.2
358CAGE	7,728,792	7,728,792	-	Ref. 8.10.8	403TP	1.73%	-	CAGE	Ref. 6.4.2
358CAGW	306,562	306,562	-	Ref. 8.10.8	403TP	1.79%	-	CAGW	Ref. 6.4.2
359CAGE	4,861,159	4,861,159	-	Ref. 8.10.8	403TP	1.73%	-	CAGE	Ref. 6.4.2
359CAGW	7,055,229	7,055,229	-	Ref. 8.10.8	403TP	1.79%	-	CAGW	Ref. 6.4.2
359JBG	4,929	4,929	-	Ref. 8.10.8	403TP	1.69%	-	JBG	Ref. 6.4.2
359SG	15,883	15,883	-	Ref. 8.10.8	403TP	1.69%	-	SG	Ref. 6.4.2
360CA	1,818,420	1,820,300	1,880	Ref. 8.10.8	403360	2.67%	50	CA	Ref. 6.4
360IDU	1,825,178	1,835,903	10,725	Ref. 8.10.8	403360	2.70%	290	ID	Ref. 6.4
360OR	14,132,905	14,190,626	57,722	Ref. 8.10.8	403360	2.53%	1,458	OR	Ref. 6.4
360UT	37,156,834	37,130,264	(26,570)	Ref. 8.10.8	403360	2.61%	(692)	UT	Ref. 6.4
360WA	1,863,398	1,867,905	4,507	Ref. 8.10.8	403360	2.77%	125	WA	Ref. 6.4
360WYP	2,833,997	2,842,265	8,268	Ref. 8.10.8	403360	2.96%	245	WY-ALL	Ref. 6.4
360WYU	4,060,675	4,065,498	4,823	Ref. 8.10.9	403360	2.99%	144	WY-ALL	Ref. 6.4
361CA	5,154,499	5,176,094	21,595	Ref. 8.10.9	403361	2.67%	576	CA	Ref. 6.4
361IDU	2,702,502	2,932,719	230,217	Ref. 8.10.9	403361	2.70%	6,217	ID	Ref. 6.4
361OR	31,245,883	31,735,336	489,453	Ref. 8.10.9	403361	2.53%	12,361	OR	Ref. 6.4
361UT	56,572,324	57,781,482	1,209,158	Ref. 8.10.9	403361	2.61%	31,500	UT	Ref. 6.4
361WA	4,854,689	4,895,952	41,262	Ref. 8.10.9	403361	2.77%	1,142	WA	Ref. 6.4
361WYP	12,201,103	12,242,911	41,808	Ref. 8.10.9	403361	2.96%	1,237	WY-ALL	Ref. 6.4
361WYU	4,811,675	4,811,675	-	Ref. 8.10.9	403361	2.99%	-	WY-ALL	Ref. 6.4
362CA	29,060,986	29,538,974	477,988	Ref. 8.10.9	403362	2.67%	12,756	CA	Ref. 6.4
362IDU	33,414,667	35,064,026	1,649,359	Ref. 8.10.9	403362	2.70%	44,538	ID	Ref. 6.4
362OR	252,254,045	256,945,110	4,691,065	Ref. 8.10.9	403362	2.53%	118,473	OR	Ref. 6.4
362UT	476,534,052	483,495,171	6,961,119	Ref. 8.10.9	403362	2.61%	181,343	UT	Ref. 6.4
362WA	70,846,337	71,485,008	638,671	Ref. 8.10.9	403362	2.77%	17,678	WA	Ref. 6.4
362WYP	117,775,737	118,099,245	323,508	Ref. 8.10.9	403362	2.96%	9,568	WY-ALL	Ref. 6.4
362WYU	18,443,840	18,450,634	6,794	Ref. 8.10.9	403362	2.99%	203	WY-ALL	Ref. 6.4
364CA	66,075,720	66,538,696	462,977	Ref. 8.10.9	403364	2.67%	12,355	CA	Ref. 6.4
364IDU	89,781,277	91,208,496	1,427,218	Ref. 8.10.9	403364	2.70%	38,539	ID	Ref. 6.4
364OR	384,186,417	389,505,709	5,319,292	Ref. 8.10.9	403364	2.53%	134,339	OR	Ref. 6.4
364UT	386,738,461	392,695,564	5,957,103	Ref. 8.10.9	403364	2.61%	155,188	UT	Ref. 6.4
364WA	107,755,845	109,109,231	1,353,386	Ref. 8.10.9	403364	2.77%	37,460	WA	Ref. 6.4
364WYP	130,568,058	133,042,644	2,474,586	Ref. 8.10.9	403364	2.96%	73,191	WY-ALL	Ref. 6.4
364WYU	27,608,218	28,415,389	807,171	Ref. 8.10.9	403364	2.99%	24,152	WY-ALL	Ref. 6.4
365CA	35,714,472	35,751,679	37,207	Ref. 8.10.9	403365	2.67%	993	CA	Ref. 6.4
365IDU	38,726,481	39,041,944	315,464	Ref. 8.10.9	403365	2.70%	8,518	ID	Ref. 6.4
365OR	265,358,389	267,781,691	2,423,302	Ref. 8.10.9	403365	2.53%	61,201	OR	Ref. 6.4
365UT	238,294,263	240,898,215	2,603,952	Ref. 8.10.9	403365	2.61%	67,835	UT	Ref. 6.4
365WA	72,131,583	73,280,686	1,149,103	Ref. 8.10.9	403365	2.77%	31,806	WA	Ref. 6.4
365WYP	97,888,946	99,047,631	1,158,685	Ref. 8.10.9	403365	2.96%	34,270	WY-ALL	Ref. 6.4
365WYU	13,908,864	13,956,214	47,350	Ref. 8.10.9	403365	2.99%	1,417	WY-ALL	Ref. 6.4
366CA	17,724,162	17,794,228	70,065	Ref. 8.10.9	403366	2.67%	1,870	CA	Ref. 6.4
366IDU	10,069,120	10,343,293	274,174	Ref. 8.10.9	403366	2.70%	7,404	ID	Ref. 6.4
366OR	95,466,039	96,890,451	1,424,411	Ref. 8.10.9	403366	2.53%	35,974	OR	Ref. 6.4
366UT	204,849,685	209,166,073	4,316,388	Ref. 8.10.9	403366	2.61%	112,446	UT	Ref. 6.4
366WA	18,493,428	18,742,822	249,394	Ref. 8.10.9	403366	2.77%	6,903	WA	Ref. 6.4
366WYP	23,566,429	24,137,912	571,482	Ref. 8.10.9	403366	2.96%	16,903	WY-ALL	Ref. 6.4
366WYU	4,972,924	5,030,391	57,468	Ref. 8.10.9	403366	2.99%	1,720	WY-ALL	Ref. 6.4
367CA	19,854,077	19,976,179	122,102	Ref. 8.10.9	403367	2.67%	3,258	CA	Ref. 6.4
367IDU	28,149,024	28,695,233	546,210	Ref. 8.10.9	403367	2.70%	14,749	ID	Ref. 6.4
367OR	184,674,468	187,818,555	3,144,087	Ref. 8.10.9	403367	2.53%	79,404	OR	Ref. 6.4
367UT	551,907,303	562,571,161	10,663,859	Ref. 8.10.9	403367	2.61%	277,802	UT	Ref. 6.4.1
367WA	28,252,888	28,746,675	493,788	Ref. 8.10.9	403367	2.77%	13,667	WA	Ref. 6.4.1
367WYP	44,790,414	45,578,498	788,084	Ref. 8.10.9	403367	2.96%	23,309	WY-ALL	Ref. 6.4.1
367WYU	18,338,797	18,463,760	124,963	Ref. 8.10.9	403367	2.99%	3,739	WY-ALL	Ref. 6.4.1
368CA	53,969,224	54,416,088	446,863	Ref. 8.10.9	403368	2.67%	11,925	CA	Ref. 6.4.1
368IDU	82,435,601	83,528,553	1,092,952	Ref. 8.10.9	403368	2.70%	29,513	ID	Ref. 6.4.1
368OR	450,026,662	455,584,141	5,557,479	Ref. 8.10.9	403368	2.53%	140,355	OR	Ref. 6.4.1
368UT	537,287,036	547,361,249	10,074,213	Ref. 8.10.9	403368	2.61%	262,442	UT	Ref. 6.4.1
368WA	113,128,595	114,564,239	1,435,644	Ref. 8.10.9	403368	2.77%	39,737	WA	Ref. 6.4.1
368WYP	107,495,445	108,989,685	1,494,240	Ref. 8.10.9	403368	2.96%	44,195	WY-ALL	Ref. 6.4.1
368WYU	15,361,771	15,436,133	74,362	Ref. 8.10.9	403368	2.99%	2,225	WY-ALL	Ref. 6.4.1
369CA	26,556,653	26,896,862	340,208	Ref. 8.10.9	403369	2.67%	9,079	CA	Ref. 6.4.1
369IDU	41,525,257	42,557,533	1,032,276	Ref. 8.10.10	403369	2.70%	27,875	ID	Ref. 6.4.1
369OR	285,591,894	291,889,880	6,297,986	Ref. 8.10.10	403369	2.53%	159,056	OR	Ref. 6.4.1
369UT	314,528,592	324,585,153	10,056,561	Ref. 8.10.10	403369	2.61%	261,982	UT	Ref. 6.4.1
369WA	64,329,935	65,717,628	1,387,693	Ref. 8.10.10	403369	2.77%	38,410	WA	Ref. 6.4.1
369WYP	50,860,631	51,643,627	782,996	Ref. 8.10.10	403369	2.96%	23,159	WY-ALL	Ref. 6.4.1
369WYU	14,691,077	15,101,127	410,050	Ref. 8.10.10	403369	2.99%	12,270	WY-ALL	Ref. 6.4.1
370CA	4,969,075	7,705,446	2,736,371	Ref. 8.10.10	403370	2.67%	73,023	CA	Ref. 6.4.1

Ref Page 8.10.7 to 8.10.13

Indicator	Dec 2018 AMA	Dec 2018 EOP	Total Co. Plant Adj	Ref Page #	Depr Expense Account	Composite Depr. Rate	Total Co. Expense Adj	WCA Factor	Reference
370IDU	15,839,487	16,113,352	273,865	Ref. 8.10.10	403370	2.70%	7,395	ID	Ref. 6.4.1
370OR	76,820,873	86,638,584	9,817,711	Ref. 8.10.10	403370	2.53%	247,947	OR	Ref. 6.4.1
370UT	89,008,049	90,238,611	1,230,562	Ref. 8.10.10	403370	2.61%	32,057	UT	Ref. 6.4.1
370WA	12,899,579	13,054,022	154,443	Ref. 8.10.10	403370	2.77%	4,275	WA	Ref. 6.4.1
370WYP	13,272,875	13,421,546	148,672	Ref. 8.10.10	403370	2.96%	4,397	WY-ALL	Ref. 6.4.1
370WYU	2,373,903	2,414,916	41,013	Ref. 8.10.10	403370	2.99%	1,227	WY-ALL	Ref. 6.4.1
371CA	276,858	277,012	154	Ref. 8.10.10	403371	2.67%	4	CA	Ref. 6.4.1
371IDU	169,414	169,414	-	Ref. 8.10.10	403371	2.70%	-	ID	Ref. 6.4.1
371OR	2,631,602	2,640,068	8,466	Ref. 8.10.10	403371	2.53%	214	OR	Ref. 6.4.1
371UT	4,248,159	4,239,395	(8,764)	Ref. 8.10.10	403371	2.61%	(228)	UT	Ref. 6.4.1
371WA	507,805	507,957	152	Ref. 8.10.10	403371	2.77%	4	WA	Ref. 6.4.1
371WYP	815,425	815,720	295	Ref. 8.10.10	403371	2.96%	9	WY-ALL	Ref. 6.4.1
371WYU	155,045	155,045	-	Ref. 8.10.10	403371	2.99%	-	WY-ALL	Ref. 6.4.1
373CA	767,953	776,814	8,861	Ref. 8.10.10	403373	2.67%	236	CA	Ref. 6.4.1
373IDU	731,709	738,795	7,085	Ref. 8.10.10	403373	2.70%	191	ID	Ref. 6.4.1
373OR	23,857,495	23,986,041	128,546	Ref. 8.10.10	403373	2.53%	3,246	OR	Ref. 6.4.1
373UT	21,979,017	21,601,823	(377,194)	Ref. 8.10.10	403373	2.61%	(9,826)	UT	Ref. 6.4.1
373WA	4,689,291	4,752,409	63,118	Ref. 8.10.10	403373	2.77%	1,747	WA	Ref. 6.4.1
373WYP	8,465,100	8,474,268	9,168	Ref. 8.10.10	403373	2.96%	271	WY-ALL	Ref. 6.4.1
373WYU	2,260,969	2,268,950	7,981	Ref. 8.10.10	403373	2.99%	239	WY-ALL	Ref. 6.4.1
389CA	635,804	635,804	-	Ref. 8.10.10	403GP	4.05%	-	CA	Ref. 6.4.1 - 6.4.2
389CAGE	1,560	1,560	-	Ref. 8.10.10	403GP	4.51%	-	CAGE	Ref. 6.4.1 - 6.4.2
389CN	1,128,506	1,128,506	-	Ref. 8.10.10	403GP	5.56%	-	CN	Ref. 6.4.1 - 6.4.2
389IDU	194,056	193,901	(156)	Ref. 8.10.10	403GP	3.79%	(6)	ID	Ref. 6.4.1 - 6.4.2
389OR	4,604,376	4,604,376	-	Ref. 8.10.10	403GP	4.50%	-	OR	Ref. 6.4.1 - 6.4.2
389SO	7,516,302	7,516,302	-	Ref. 8.10.10	403GP	5.79%	-	SO	Ref. 6.4.1 - 6.4.2
389UT	4,224,746	4,080,600	(144,146)	Ref. 8.10.10	403GP	4.16%	(5,995)	UT	Ref. 6.4.1 - 6.4.2
389WA	1,098,826	1,098,826	-	Ref. 8.10.10	403GP	4.28%	-	WA	Ref. 6.4.1 - 6.4.2
389WYP	1,603,548	1,603,549	1	Ref. 8.10.10	403GP	4.77%	0	WY-ALL	Ref. 6.4.1 - 6.4.2
389WYU	677,198	677,198	-	Ref. 8.10.10	403GP	4.07%	-	WY-ALL	Ref. 6.4.1 - 6.4.2
390CA	3,776,743	4,368,558	591,815	Ref. 8.10.10	403GP	4.05%	23,955	CA	Ref. 6.4.1 - 6.4.2
390CAEE	1,056,549	1,220,383	163,834	Ref. 8.10.10	403GP	3.91%	6,400	CAEE	Ref. 6.4.1 - 6.4.2
390CAGE	4,252,120	4,256,263	4,143	Ref. 8.10.10	403GP	4.51%	187	CAGE	Ref. 6.4.1 - 6.4.2
390CAGW	3,330,617	3,330,670	53	Ref. 8.10.10	403GP	4.74%	3	CAGW	Ref. 6.4.1 - 6.4.2
390CN	8,155,167	8,192,864	37,697	Ref. 8.10.10	403GP	5.56%	2,096	CN	Ref. 6.4.1 - 6.4.2
390IDU	11,430,079	11,451,090	21,011	Ref. 8.10.10	403GP	3.79%	796	ID	Ref. 6.4.1 - 6.4.2
390JBG	22,429	22,429	-	Ref. 8.10.10	403GP	4.89%	-	JBG	Ref. 6.4.1 - 6.4.2
390OR	39,804,618	40,849,595	1,044,978	Ref. 8.10.10	403GP	4.50%	46,987	OR	Ref. 6.4.1 - 6.4.2
390SO	96,602,855	96,394,369	(208,486)	Ref. 8.10.10	403GP	5.79%	(12,076)	SO	Ref. 6.4.1 - 6.4.2
390UT	44,325,469	43,656,094	(669,374)	Ref. 8.10.10	403GP	4.16%	(27,841)	UT	Ref. 6.4.1 - 6.4.2
390WA	13,869,377	13,886,011	16,634	Ref. 8.10.10	403GP	4.28%	713	WA	Ref. 6.4.1 - 6.4.2
390WYP	14,288,321	14,854,551	566,230	Ref. 8.10.10	403GP	4.77%	26,997	WY-ALL	Ref. 6.4.1 - 6.4.2
390WYU	3,825,996	3,833,326	7,330	Ref. 8.10.10	403GP	4.07%	298	WY-ALL	Ref. 6.4.1 - 6.4.2
391CA	210,071	153,130	(56,941)	Ref. 8.10.10	403GP	4.05%	(2,305)	CA	Ref. 6.4.1 - 6.4.2
391CAEE	38,688	10,034	(28,654)	Ref. 8.10.11	403GP	3.91%	(1,119)	CAEE	Ref. 6.4.1 - 6.4.2
391CAGE	1,911,534	2,423,423	511,889	Ref. 8.10.11	403GP	4.51%	23,081	CAGE	Ref. 6.4.1 - 6.4.2
391CAGW	554,154	588,711	34,556	Ref. 8.10.11	403GP	4.74%	1,640	CAGW	Ref. 6.4.1 - 6.4.2
391CN	5,165,130	4,275,322	(889,808)	Ref. 8.10.11	403GP	5.56%	(49,481)	CN	Ref. 6.4.1 - 6.4.2
391IDU	444,048	361,209	(82,840)	Ref. 8.10.11	403GP	3.79%	(3,140)	ID	Ref. 6.4.1 - 6.4.2
391JBE	-	-	-	Ref. 8.10.11	403GP	4.89%	-	JBE	Ref. 6.4.1 - 6.4.2
391JBG	196,752	248,895	52,143	Ref. 8.10.11	403GP	4.89%	2,549	JBG	Ref. 6.4.1 - 6.4.2
391OR	2,743,413	2,199,715	(543,698)	Ref. 8.10.11	403GP	4.50%	(24,447)	OR	Ref. 6.4.1 - 6.4.2
391SO	64,403,214	69,262,184	4,858,969	Ref. 8.10.11	403GP	5.79%	281,443	SO	Ref. 6.4.1 - 6.4.2
391UT	1,420,838	1,213,570	(207,269)	Ref. 8.10.11	403GP	4.16%	(8,621)	UT	Ref. 6.4.1 - 6.4.2
391WA	359,473	304,487	(54,986)	Ref. 8.10.11	403GP	4.28%	(2,355)	WA	Ref. 6.4.1 - 6.4.2
391WYP	2,338,632	2,265,450	(73,183)	Ref. 8.10.11	403GP	4.77%	(3,489)	WY-ALL	Ref. 6.4.1 - 6.4.2
391WYU	82,656	67,678	(14,978)	Ref. 8.10.11	403GP	4.07%	(609)	WY-ALL	Ref. 6.4.1 - 6.4.2
392CA	2,123,494	2,182,183	58,689	Ref. 8.10.11	403GP	4.05%	2,376	CA	Ref. 6.4.1 - 6.4.2
392CAEE	529,527	515,512	(14,015)	Ref. 8.10.11	403GP	3.91%	(547)	CAEE	Ref. 6.4.1 - 6.4.2
392CAGE	13,707,958	13,653,349	(54,609)	Ref. 8.10.11	403GP	4.51%	(2,462)	CAGE	Ref. 6.4.1 - 6.4.2
392CAGW	5,678,149	5,701,296	23,147	Ref. 8.10.11	403GP	4.74%	1,098	CAGW	Ref. 6.4.1 - 6.4.2
392IDU	6,699,868	6,650,988	(48,880)	Ref. 8.10.11	403GP	3.79%	(1,853)	ID	Ref. 6.4.1 - 6.4.2
392JBG	2,502,243	2,523,565	21,323	Ref. 8.10.11	403GP	4.89%	1,042	JBG	Ref. 6.4.1 - 6.4.2
392OR	25,692,614	25,477,309	(215,305)	Ref. 8.10.11	403GP	4.50%	(9,681)	OR	Ref. 6.4.1 - 6.4.2
392SO	8,639,909	7,179,798	(1,460,111)	Ref. 8.10.11	403GP	5.79%	(84,573)	SO	Ref. 6.4.1 - 6.4.2
392UT	35,282,378	36,544,008	1,261,630	Ref. 8.10.11	403GP	4.16%	52,475	UT	Ref. 6.4.1 - 6.4.2
392WA	5,286,790	5,475,490	188,700	Ref. 8.10.11	403GP	4.28%	8,083	WA	Ref. 6.4.1 - 6.4.2
392WYP	9,253,187	9,744,158	490,971	Ref. 8.10.11	403GP	4.77%	23,408	WY-ALL	Ref. 6.4.1 - 6.4.2
392WYU	1,876,988	1,997,487	120,500	Ref. 8.10.11	403GP	4.07%	4,899	WY-ALL	Ref. 6.4.1 - 6.4.2
393CA	208,023	208,341	318	Ref. 8.10.11	403GP	4.05%	13	CA	Ref. 6.4.1 - 6.4.2
393CAGE	4,332,255	4,328,953	(3,301)	Ref. 8.10.11	403GP	4.51%	(149)	CAGE	Ref. 6.4.1 - 6.4.2
393CAGW	747,485	747,907	421	Ref. 8.10.11	403GP	4.74%	20	CAGW	Ref. 6.4.1 - 6.4.2
393IDU	495,387	494,983	(403)	Ref. 8.10.11	403GP	3.79%	(15)	ID	Ref. 6.4.1 - 6.4.2
393JBG	718,485	876,394	157,909	Ref. 8.10.11	403GP	4.89%	7,719	JBG	Ref. 6.4.1 - 6.4.2
393OR	2,875,764	2,879,201	3,437	Ref. 8.10.11	403GP	4.50%	155	OR	Ref. 6.4.1 - 6.4.2
393SO	255,371	255,085	(286)	Ref. 8.10.11	403GP	5.79%	(17)	SO	Ref. 6.4.1 - 6.4.2
393UT	3,180,592	3,194,405	13,813	Ref. 8.10.11	403GP	4.16%	575	UT	Ref. 6.4.1 - 6.4.2
393WA	737,380	735,616	(1,763)	Ref. 8.10.11	403GP	4.28%	(76)	WA	Ref. 6.4.1 - 6.4.2
393WYP	994,364	1,118,917	124,553	Ref. 8.10.11	403GP	4.77%	5,938	WY-ALL	Ref. 6.4.1 - 6.4.2
393WYU	19,815	19,815	-	Ref. 8.10.11	403GP	4.07%	-	WY-ALL	Ref. 6.4.1 - 6.4.2

Ref Page 8.10.7 to 8.10.13

Indicator	Dec 2018 AMA	Dec 2018 EOP	Total Co. Plant Adj	Ref Page #	Depr Expense Account	Composite Depr. Rate	Total Co. Expense Adj	WCA Factor	Reference
394CA	752,450	756,294	3,845	Ref. 8.10.11	403GP	4.05%	156	CA	Ref. 6.4.1 - 6.4.2
394CAEE	110,229	109,044	(1,185)	Ref. 8.10.11	403GP	3.91%	(46)	CAEE	Ref. 6.4.1 - 6.4.2
394CAGE	18,443,825	18,734,189	290,364	Ref. 8.10.11	403GP	4.51%	13,092	CAGE	Ref. 6.4.1 - 6.4.2
394CAGW	2,798,441	2,808,618	10,177	Ref. 8.10.11	403GP	4.74%	483	CAGW	Ref. 6.4.1 - 6.4.2
394IDU	2,084,061	2,111,434	27,373	Ref. 8.10.11	403GP	3.79%	1,037	ID	Ref. 6.4.1 - 6.4.2
394JBG	2,946,323	3,122,178	175,855	Ref. 8.10.11	403GP	4.89%	8,596	JBG	Ref. 6.4.1 - 6.4.2
394OR	10,438,525	10,732,041	293,516	Ref. 8.10.11	403GP	4.50%	13,198	OR	Ref. 6.4.1 - 6.4.2
394SO	3,021,639	3,025,323	3,684	Ref. 8.10.11	403GP	5.79%	213	SO	Ref. 6.4.1 - 6.4.2
394UT	13,933,623	14,554,639	621,016	Ref. 8.10.11	403GP	4.16%	25,830	UT	Ref. 6.4.1 - 6.4.2
394WA	2,812,560	2,857,619	45,059	Ref. 8.10.11	403GP	4.28%	1,930	WA	Ref. 6.4.1 - 6.4.2
394WYP	3,707,127	3,845,936	138,809	Ref. 8.10.11	403GP	4.77%	6,618	WY-ALL	Ref. 6.4.1 - 6.4.2
394WYU	405,974	405,038	(936)	Ref. 8.10.11	403GP	4.07%	(38)	WY-ALL	Ref. 6.4.1 - 6.4.2
395CA	294,639	299,142	4,503	Ref. 8.10.11	403GP	4.05%	182	CA	Ref. 6.4.1 - 6.4.2
395CAEE	1,195,298	1,197,975	2,676	Ref. 8.10.11	403GP	3.91%	105	CAEE	Ref. 6.4.1 - 6.4.2
395CAGE	4,683,086	4,884,528	201,442	Ref. 8.10.11	403GP	4.51%	9,083	CAGE	Ref. 6.4.1 - 6.4.2
395CAGW	1,338,964	1,339,850	886	Ref. 8.10.12	403GP	4.74%	42	CAGW	Ref. 6.4.1 - 6.4.2
395IDU	1,343,677	1,342,196	(1,480)	Ref. 8.10.12	403GP	3.79%	(56)	ID	Ref. 6.4.1 - 6.4.2
395JBG	277,548	341,274	63,726	Ref. 8.10.12	403GP	4.89%	3,115	JBG	Ref. 6.4.1 - 6.4.2
395OR	7,491,418	8,030,383	538,964	Ref. 8.10.12	403GP	4.50%	24,234	OR	Ref. 6.4.1 - 6.4.2
395SO	4,683,719	4,742,137	58,419	Ref. 8.10.12	403GP	5.79%	3,384	SO	Ref. 6.4.1 - 6.4.2
395UT	7,659,727	8,207,343	547,616	Ref. 8.10.12	403GP	4.16%	22,777	UT	Ref. 6.4.1 - 6.4.2
395WA	1,296,797	1,298,388	1,591	Ref. 8.10.12	403GP	4.28%	68	WA	Ref. 6.4.1 - 6.4.2
395WYP	2,489,503	2,504,091	14,588	Ref. 8.10.12	403GP	4.77%	696	WY-ALL	Ref. 6.4.1 - 6.4.2
395WYU	177,047	174,697	(2,350)	Ref. 8.10.12	403GP	4.07%	(96)	WY-ALL	Ref. 6.4.1 - 6.4.2
396CA	4,488,855	4,726,964	238,109	Ref. 8.10.12	403GP	4.05%	9,638	CA	Ref. 6.4.1 - 6.4.2
396CAEE	403,876	403,876	-	Ref. 8.10.12	403GP	3.91%	-	CAEE	Ref. 6.4.1 - 6.4.2
396CAGE	32,229,987	32,713,859	483,872	Ref. 8.10.12	403GP	4.51%	21,818	CAGE	Ref. 6.4.1 - 6.4.2
396CAGW	3,297,664	3,943,024	645,360	Ref. 8.10.12	403GP	4.74%	30,622	CAGW	Ref. 6.4.1 - 6.4.2
396IDU	9,628,002	10,363,634	735,632	Ref. 8.10.12	403GP	3.79%	27,881	ID	Ref. 6.4.1 - 6.4.2
396JBG	9,972,928	10,061,529	88,601	Ref. 8.10.12	403GP	4.89%	4,331	JBG	Ref. 6.4.1 - 6.4.2
396OR	38,164,901	40,683,475	2,518,575	Ref. 8.10.12	403GP	4.50%	113,247	OR	Ref. 6.4.1 - 6.4.2
396SO	5,014,547	7,138,270	2,123,723	Ref. 8.10.12	403GP	5.79%	123,011	SO	Ref. 6.4.1 - 6.4.2
396UT	49,590,962	50,790,243	1,199,281	Ref. 8.10.12	403GP	4.16%	49,882	UT	Ref. 6.4.1 - 6.4.2
396WA	8,812,620	9,258,282	445,662	Ref. 8.10.12	403GP	4.28%	19,089	WA	Ref. 6.4.1 - 6.4.2
396WYP	16,129,661	17,529,238	1,399,577	Ref. 8.10.12	403GP	4.77%	66,729	WY-ALL	Ref. 6.4.1 - 6.4.2
396WYU	3,735,914	3,790,738	54,824	Ref. 8.10.12	403GP	4.07%	2,229	WY-ALL	Ref. 6.4.1 - 6.4.2
397CA	6,033,086	6,580,982	547,896	Ref. 8.10.12	403GP	4.05%	22,178	CA	Ref. 6.4.1 - 6.4.2
397CAEE	341,558	341,558	-	Ref. 8.10.12	403GP	3.91%	-	CAEE	Ref. 6.4.1 - 6.4.2
397CAGE	119,739,541	121,440,704	1,701,162	Ref. 8.10.12	403GP	4.51%	76,705	CAGE	Ref. 6.4.1 - 6.4.2
397CAGW	50,697,528	51,065,574	368,046	Ref. 8.10.12	403GP	4.74%	17,464	CAGW	Ref. 6.4.1 - 6.4.2
397CN	3,848,470	3,848,526	56	Ref. 8.10.12	403GP	5.56%	3	CN	Ref. 6.4.1 - 6.4.2
397IDU	11,218,063	11,265,675	47,612	Ref. 8.10.12	403GP	3.79%	1,805	ID	Ref. 6.4.1 - 6.4.2
397JBG	4,790,809	4,791,637	828	Ref. 8.10.12	403GP	4.89%	40	JBG	Ref. 6.4.1 - 6.4.2
397OR	68,341,144	75,542,261	7,201,117	Ref. 8.10.12	403GP	4.50%	323,795	OR	Ref. 6.4.1 - 6.4.2
397SG	138,684	138,684	-	Ref. 8.10.12	403GP	4.30%	-	SG	Ref. 6.4.1 - 6.4.2
397SO	89,800,901	92,499,611	2,698,710	Ref. 8.10.12	403GP	5.79%	156,316	SO	Ref. 6.4.1 - 6.4.2
397UT	62,156,883	62,577,359	420,477	Ref. 8.10.12	403GP	4.16%	17,489	UT	Ref. 6.4.1 - 6.4.2
397WA	13,677,876	13,511,558	(166,318)	Ref. 8.10.12	403GP	4.28%	(7,124)	WA	Ref. 6.4.1 - 6.4.2
397WYP	24,700,518	24,453,699	(246,819)	Ref. 8.10.12	403GP	4.77%	(11,768)	WY-ALL	Ref. 6.4.1 - 6.4.2
397WYU	5,979,390	6,058,309	78,920	Ref. 8.10.12	403GP	4.07%	3,209	WY-ALL	Ref. 6.4.1 - 6.4.2
398CA	49,840	50,393	553	Ref. 8.10.12	403GP	4.05%	22	CA	Ref. 6.4.1 - 6.4.2
398CAEE	4,527	4,527	-	Ref. 8.10.12	403GP	3.91%	-	CAEE	Ref. 6.4.1 - 6.4.2
398CAGE	2,026,372	2,040,761	14,390	Ref. 8.10.12	403GP	4.51%	649	CAGE	Ref. 6.4.1 - 6.4.2
398CAGW	402,790	410,346	7,556	Ref. 8.10.12	403GP	4.74%	359	CAGW	Ref. 6.4.1 - 6.4.2
398CN	79,740	73,408	(6,332)	Ref. 8.10.12	403GP	5.56%	(352)	CN	Ref. 6.4.1 - 6.4.2
398IDU	85,799	85,740	(59)	Ref. 8.10.12	403GP	3.79%	(2)	ID	Ref. 6.4.1 - 6.4.2
398JBG	156,101	176,092	19,991	Ref. 8.10.12	403GP	4.89%	977	JBG	Ref. 6.4.1 - 6.4.2
398OR	1,115,322	1,124,129	8,807	Ref. 8.10.12	403GP	4.50%	396	OR	Ref. 6.4.1 - 6.4.2
398SO	2,432,958	2,437,962	5,004	Ref. 8.10.12	403GP	5.79%	290	SO	Ref. 6.4.1 - 6.4.2
398UT	1,203,524	1,327,937	124,413	Ref. 8.10.12	403GP	4.16%	5,175	UT	Ref. 6.4.1 - 6.4.2
398WA	183,955	183,867	(88)	Ref. 8.10.12	403GP	4.28%	(4)	WA	Ref. 6.4.1 - 6.4.2
398WYP	182,878	191,415	8,537	Ref. 8.10.12	403GP	4.77%	407	WY-ALL	Ref. 6.4.1 - 6.4.2
398WYU	15,788	15,788	-	Ref. 8.10.12	403GP	4.07%	-	WY-ALL	Ref. 6.4.1 - 6.4.2
399CAEE	1,854,828	1,854,828	-	Ref. 8.10.12	403MP	3.91%	-	CAEE	Ref. 6.4.2
DPCA	2,810,947	5,810,738	2,999,790	Ref. 8.10.12	-	0.00%	-	CA	
DPIDU	3,474,262	2,033,504	(1,440,759)	Ref. 8.10.12	-	0.00%	-	ID	
DPOR	18,090,721	21,863,603	3,772,882	Ref. 8.10.13	-	0.00%	-	OR	
DPSNPD	-	-	-	Ref. 8.10.13	-	0.00%	-	SNPD	
DPUT	21,573,071	19,148,193	(2,424,879)	Ref. 8.10.13	-	0.00%	-	UT	
DPWA	7,840,168	11,603,187	3,763,018	Ref. 8.10.13	-	0.00%	-	WA	
DPWYU	3,975,740	7,585,389	3,609,649	Ref. 8.10.13	-	0.00%	-	WY-ALL	
GPCAGE	88,995	-	(88,995)	Ref. 8.10.13	-	0.00%	-	CAGE	
GPCAGW	-	-	-	Ref. 8.10.13	-	0.00%	-	CAGW	
GPSG	(88,995)	-	88,995	Ref. 8.10.13	-	0.00%	-	SG	
GPSO	19,312,830	42,983,494	23,670,664	Ref. 8.10.13	-	0.00%	-	SO	
IPSO	-	-	-	Ref. 8.10.13	-	0.00%	-	SO	
OPCAGE	-	-	-	Ref. 8.10.13	-	0.00%	-	CAGE	
OPCAGW	(553,173)	(553,173)	-	Ref. 8.10.13	-	0.00%	-	CAGW	
OPSG	-	-	-	Ref. 8.10.13	-	0.00%	-	SG	
SPCAGE	(11,414,396)	(10,874,727)	539,669	Ref. 8.10.13	-	0.00%	-	CAGE	

Ref Page 8.10.7 to 8.10.13

Indicator	Dec 2018 AMA	Dec 2018 EOP	Total Co. Plant Adj	Ref Page #	Depr Expense	Composite	Total Co.	WCA Factor	Reference
					Account	Depr. Rate	Expense Adj		
SPCAGW	553,173	553,173	-	Ref. 8.10.13	-	0.00%	-	CAGW	
SPSG	49,055,765	64,792,273	15,736,508	Ref. 8.10.13	-	0.00%	-	SG	
TPCAEE	-	-	-	Ref. 8.10.13	-	0.00%	-	CAEE	
TPCAGE	60,683,177	55,376,576	(5,306,601)	Ref. 8.10.13	-	0.00%	-	CAGE	
TPCAGW	31,841,130	56,288,545	24,447,415	Ref. 8.10.13	-	0.00%	-	CAGW	
TPSG	(8,978,582)	(8,978,582)	-	Ref. 8.10.13	-	0.00%	-	SG	
TPSO	-	-	-	Ref. 8.10.13	-	0.00%	-	SO	
Total	27,627,752,047	27,966,721,937	338,969,889				7,838,632		
			Ref. 8.13				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	(666,526)	CAGW	22.008%	(146,688)	6.5.1
Depreciation Reserve	108HP	PRO	307,204	CAGE	0.000%	-	6.5.1
			<u>(359,322)</u>			<u>(146,688)</u>	6.5.1

Adjustment to Tax							
Schedule M Deduction	SCHMAT	3	666,526	CAGW	22.008%	146,688	6.5.2
Deferred Income Tax Exp.	41110	3	(237,904)	CAGW	22.008%	(52,357)	6.5.2
ADIT YE Balance	282	3	1,569,475	CAGW	22.008%	345,407	6.5.2

Adjustment to December 2019 Year-End Balance for Projected Spend / Accrual Detail:

December 2018 Year End Reserve Balance	(5,577,304)	6.5.1
December 2019 Year End Reserve Balance	<u>(5,936,626)</u>	6.5.1
Total Adjustment to Reserve	<u>(359,322)</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 December 2019. Reserves do not include funds for Powerdale, which was reclassified to unrecovered plant.

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

West Side	Spend	Accruals	Balance
December-17	52,907	(173,152)	(2,769,769)
January-18	10,733	(173,152)	(2,932,188)
February-18	5,366	(173,152)	(3,099,974)
March-18	(47,297)	(173,152)	(3,320,422)
April-18	703	(173,152)	(3,492,871)
May-18	2,488	(173,152)	(3,663,535)
June-18	986	(173,152)	(3,835,701)
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)

East Side	Spend	Accruals	Balance
December-17	-	25,600	(1,070,954)
January-18	-	25,600	(1,045,354)
February-18	-	25,600	(1,019,754)
March-18	-	25,600	(994,153)
April-18	-	25,600	(968,553)
May-18	-	25,600	(942,953)
June-18	-	25,600	(917,352)
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)

Total Resources	Spend	Accruals	Balance
December-17	52,907	(147,551)	(3,840,723)
January-18	10,733	(147,551)	(3,977,542)
February-18	5,366	(147,551)	(4,119,727)
March-18	(47,297)	(147,551)	(4,314,576)
April-18	703	(147,551)	(4,461,424)
May-18	2,488	(147,551)	(4,606,488)
June-18	986	(147,551)	(4,753,053)
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)

Ref 6.5

West Side	Spend	Accruals	Balance
January-19	3,228	(173,152)	(4,983,478)
February-19	1,616	(173,152)	(5,155,013)
March-19	1,000	(173,152)	(5,327,165)
April-19	1,000	(173,152)	(5,499,317)
May-19	1,000	(173,152)	(5,671,469)
June-19	1,000	(173,152)	(5,843,620)
July-19	1,000	(173,152)	(6,015,772)
August-19	1,000	(173,152)	(6,187,924)
September-19	1,400,451	(173,152)	(4,960,625)
October-19	-	(173,152)	(5,133,776)
November-19	-	(173,152)	(5,306,928)
December-19	-	(173,152)	(5,480,080)
Adjustment to Reserve			(666,526)

Ref 6.5

East Side	Spend	Accruals	Balance
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)
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)
Adjustment to Reserve			307,204

Ref 6.5

Total Resources	Spend	Accruals	Balance
January-19	3,228	(147,551)	(5,721,628)
February-19	1,616	(147,551)	(5,867,563)
March-19	1,000	(147,551)	(6,014,114)
April-19	1,000	(147,551)	(6,160,666)
May-19	1,000	(147,551)	(6,307,217)
June-19	1,000	(147,551)	(6,453,769)
July-19	1,000	(147,551)	(6,600,320)
August-19	1,000	(147,551)	(6,746,871)
September-19	1,400,451	(147,551)	(5,493,972)
October-19	-	(147,551)	(5,641,523)
November-19	-	(147,551)	(5,789,075)
December-19	-	(147,551)	(5,936,626)
Adjustment to Reserve			(359,322)

Ref 6.5

Ref 6.5

PacifiCorp
Results of Operations - December 2018
Hydro Decommissioning
Tax Summary

	Tax Depreciation	Book Depreciation	Book-Tax Difference	Deferred Income Tax Expense	Accumulated Deferred Income Tax	Accumulated Deferred Income Tax (AMA)
12/31/2018	-	-	-	-	1,553,656	
1/31/2019	(3,228)	173,152	169,924	(41,779)	1,595,435	
2/28/2019	(1,616)	173,152	171,535	(42,175)	1,637,610	
3/31/2019	(1,000)	173,152	172,152	(42,326)	1,679,936	
4/30/2019	(1,000)	173,152	172,152	(42,326)	1,722,262	
5/31/2019	(1,000)	173,152	172,152	(42,326)	1,764,588	
6/30/2019	(1,000)	173,152	172,152	(42,326)	1,806,914	
7/31/2019	(1,000)	173,152	172,152	(42,326)	1,849,240	
8/31/2019	(1,000)	173,152	172,152	(42,326)	1,891,566	
9/30/2019	(1,400,451)	173,152	(1,227,299)	301,751	1,589,815	
10/31/2019	-	173,152	173,152	(42,572)	1,632,387	
11/30/2019	-	173,152	173,152	(42,572)	1,674,959	
12/31/2019	-	173,152	173,152	(42,572)	1,717,531	
TOTAL	(1,411,295)	2,077,821	666,526	(163,875)		1,706,692
				YE Bal -	1,717,531	
			Excess DIT	(74,028)	(148,056)	
				<u>(237,903)</u>	<u>1,569,475</u>	

Ref 6.5

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

Tax Depreciation	1,411,295	SCHMDT
Book Depreciation	2,077,821	SCHMAT
Net Schedule M Adjustment	(666,526)	Ref 6.5
Deferred Tax Expense	(237,904)	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	(92,078)	-	(38,037)	-	-	-	-
23 Income Taxes: Federal	(3,632,383)	(354,803)	7,988	(820,931)	(2,476,857)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	3,258,178	-	-	-	2,899,881	-	311,572
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(466,282)	(354,803)	(30,049)	(820,931)	423,024	-	311,572
29							
30 Operating Rev For Return:	466,282	354,803	30,049	820,931	(423,024)	-	(311,572)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	11,975,999	-	-	-	13,571,374	(1,392,342)	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	11,975,999	-	-	-	13,571,374	(1,392,342)	-
56							
57 Total Rate Base:	11,975,999	-	-	-	13,571,374	(1,392,342)	-
58							
59							
60 Estimated ROE impact	-0.093%	0.091%	0.008%	0.211%	-0.345%	0.025%	-0.080%
61 Estimated Price Change	542,083	(471,443)	(39,927)	(1,090,807)	1,878,492	(135,055)	414,000
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	92,078	-	38,037	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	(4,154)	-	-	-	-	-	-
69 Interest	1,689,540	1,689,540	-	-	-	-	-
70 Schedule "M" Additions	(11,794,559)	-	-	-	(11,794,559)	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(13,387,868)	(1,689,540)	38,037	-	(11,794,559)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(13,387,868)	(1,689,540)	38,037	-	(11,794,559)	-	-
77							
78 Federal Income Tax - Calculated	(2,811,452)	(354,803)	7,988	-	(2,476,857)	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	(820,931)	-	-	(820,931)	-	-	-
81 Federal Income Taxes	(3,632,383)	(354,803)	7,988	(820,931)	(2,476,857)	-	-

	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	-	205,568	-	(259,609)	-	-	-
23 Income Taxes: Federal	-	(43,169)	872	54,518	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	46,725	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	46,725	162,399	872	(205,091)	-	-	-
29							
30 Operating Rev For Return:	(46,725)	(162,399)	(872)	205,091	-	-	-
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	(203,033)	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(203,033)	-	-	-	-	-	-
56							
57 Total Rate Base:	(203,033)	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.008%	-0.042%	0.000%	0.053%	0.000%	0.000%	0.000%
61 Estimated Price Change	42,392	215,786	1,159	(272,514)	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	(205,568)	-	259,609	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	(4,154)	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	(205,568)	4,154	259,609	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	(205,568)	4,154	259,609	-	-	-
77							
78 Federal Income Tax - Calculated	-	(43,169)	872	54,518	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	(43,169)	872	54,518	-	-	-

	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	205,568	-	-	-	-	-	-
23 Income Taxes: Federal	(2,211,769)	307,386	-	-	(2,476,857)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	3,211,453	-	-	-	2,899,881	-	311,572
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,205,253	307,386	-	-	423,024	-	311,572
29							
30 Operating Rev For Return:	(1,205,253)	(307,386)	-	-	(423,024)	-	(311,572)
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	12,179,032	-	-	-	13,571,374	(1,392,342)	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	12,179,032	-	-	-	13,571,374	(1,392,342)	-
56							
57 Total Rate Base:	12,179,032	-	-	-	13,571,374	(1,392,342)	-
58							
59							
60 Estimated ROE impact	-0.519%	-0.079%	0.000%	0.000%	-0.345%	0.025%	-0.080%
61 Estimated Price Change	2,782,820	408,437	-	-	1,878,492	(135,055)	414,000
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(205,568)	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	(4,154)	-	-	-	-	-	-
69 Interest	(1,463,742)	(1,463,742)	-	-	-	-	-
70 Schedule "M" Additions	(11,794,559)	-	-	-	(11,794,559)	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(10,532,231)	1,463,742	-	-	(11,794,559)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(10,532,231)	1,463,742	-	-	(11,794,559)	-	-
77							
78 Federal Income Tax - Calculated	(2,211,769)	307,386	-	-	(2,476,857)	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	(2,211,769)	307,386	-	-	(2,476,857)	-	-

	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	-	205,568	-	-	-	-	-
23 Income Taxes: Federal	-	(43,169)	872	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	162,399	872	-	-	-	-
29							
30 Operating Rev For Return:	-	(162,399)	(872)	-	-	-	-
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%	-0.042%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	215,786	1,159	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	(205,568)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	(4,154)	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	(205,568)	4,154	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	(205,568)	4,154	-	-	-	-
77							
78 Federal Income Tax - Calculated	-	(43,169)	872	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	(43,169)	872	-	-	-	-

	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	(297,646)	-	(38,037)	-	-	-	-
23 Income Taxes: Federal	(1,420,614)	(662,189)	7,988	(820,931)	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	46,725	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,671,535)	(662,189)	(30,049)	(820,931)	-	-	-
29							
30 Operating Rev For Return:	1,671,535	662,189	30,049	820,931	-	-	-
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	(203,033)	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(203,033)	-	-	-	-	-	-
56							
57 Total Rate Base:	(203,033)	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.434%	0.170%	0.008%	0.211%	0.000%	0.000%	0.000%
61 Estimated Price Change	(2,240,737)	(879,880)	(39,927)	(1,090,807)	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	297,646	-	38,037	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	3,153,282	3,153,282	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(2,855,636)	(3,153,282)	38,037	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(2,855,636)	(3,153,282)	38,037	-	-	-	-
77							
78 Federal Income Tax - Calculated	(599,684)	(662,189)	7,988	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	(820,931)	-	-	(820,931)	-	-	-
81 Federal Income Taxes	(1,420,614)	(662,189)	7,988	(820,931)	-	-	-

	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	-	-	-	(259,609)	-	-	-
23 Income Taxes: Federal	-	-	-	54,518	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	46,725	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	46,725	-	-	(205,091)	-	-	-
29							
30 Operating Rev For Return:	(46,725)	-	-	205,091	-	-	-
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	(203,033)	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(203,033)	-	-	-	-	-	-
56							
57 Total Rate Base:	(203,033)	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.008%	0.000%	0.000%	0.053%	0.000%	0.000%	0.000%
61 Estimated Price Change	42,392	-	-	(272,514)	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	259,609	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	259,609	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	259,609	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	-	54,518	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	-	54,518	-	-	-

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Other Interest Expense - Restating	427	RES	(1,463,742)	WA	Situs	(1,463,742)	Below
Other Interest Expense - Pro forma	427	PRO	<u>3,153,282</u>	WA	Situs	<u>3,153,282</u>	Below
			<u>1,689,540</u>			<u>1,689,540</u>	2.20
Adjustment Detail:							
Restating:							
Jurisdiction Specific Adjusted Rate Base						792,129,287	1.0
Weighted Cost of Debt:						<u>2.634%</u>	2.1
Trued-up Interest Expense						<u>20,865,462</u>	1.0
Unadjusted Interest Expense						<u>22,329,204</u>	2.20
Restating Interest True-up Adjustment						<u>(1,463,742)</u>	1.0
Pro forma:							
Jurisdiction Specific Adjusted Rate Base						911,839,406	2.2
Weighted Cost of Debt:						<u>2.634%</u>	2.1
Trued-up Interest Expense						<u>24,018,744</u>	2.20
Restated Interest Expense						<u>20,865,462</u>	1.0
Total Pro forma Interest True-up Adjustment						<u>3,153,282</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	(562,518)	GPS	6.7618%	(38,037)	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 - December 2018
Estimated Property Tax Expense for December 2019
Property Tax Adjustment Summary

FERC Account	G/L Account Factor	Total	Ref
408.15	579000 GPS	151,139,518	
Total Accrued Property Tax - 12 Months Ending December 2018	12/31/2018	<u>151,139,518</u>	
Forecasted Property Tax Exp. for the Twelve Months Ending December 2019		150,577,000	
Less: Accrued Property Tax - 12 Months Ended December 31, 2018		(151,139,518)	
Incremental Adjustment to Property Taxes		<u><u>(562,518)</u></u>	Ref 7.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
FED Renewable Energy Tax Credit	40910	PRO	(6,059,905)	CAGW	22.008%	(1,333,653)	7.3.1
Remove from Base Period							
FED Renewable Energy Tax Credit	40910	PRO	2,329,728	CAGW	22.008%	512,722	7.3.1

Description of Adjustment

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

Base Period - December 2018

Description	FED Amount	Expiration Date	Repowering Date	Available kWh	Repowering Available kWh	Total Available kWh	Factor (inflated tax per unit)	Federal Income Tax Credit
Wind/Geothermal								
Goodnoe KWh	-	12/17/2017	10/1/2019	-	-	-	0.024	-
Leaning Juniper 1 KWh	-	9/13/2016	10/1/2019	-	-	-	0.024	-
Leaning Juniper Indemnity	-	9/13/2016	10/1/2019	-	-	-	0.024	-
Marengo I KWh	-	8/2/2017	11/1/2019	-	-	-	0.024	-
Marengo II KWh	97,072,000	6/25/2018	11/1/2019	97,072,000	-	97,072,000	0.024	2,329,728
Total KWh Production	97,072,000			97,072,000	-	97,072,000		2,329,728
Total Federal Renewable Energy Tax Credit								2,329,728

Pro Forma Period - December 2019

Description	FED Amount	Repower In-Svc Date	Repowering Date	Available kWh	Repowering Available kWh	Total Available kWh	Factor (inflated tax per unit)	Federal Income Tax Credit
Wind/Geothermal								
Goodnoe KWh	233,343,221	10/1/2019	10/1/2019	-	62,660,202	62,660,202	0.025	1,566,505
Leaning Juniper 1 KWh	244,950,381	10/1/2019	10/1/2019	-	62,133,008	62,133,008	0.025	1,553,325
Leaning Juniper Indemnity	-		10/1/2019	-	-	-	0.025	-
Marengo I KWh	373,897,030	11/1/2019	11/1/2019	-	79,445,998	79,445,998	0.025	1,986,150
Marengo II KWh	175,982,592	11/1/2019	11/1/2019	-	38,156,997	38,156,997	0.025	953,925
Total KWh Production	1,028,173,224			-	242,396,205	242,396,205		6,059,905
Total Federal Renewable Energy Tax Credit								6,059,905

Difference

Description	FED Amount	Expiration Date	Repowering Date	Available kWh	Repowering Available kWh	Total Available kWh	Factor (inflated tax per unit)	Federal Income Tax Credit
Wind/Geothermal								
Goodnoe KWh	233,343,221	12/17/2017	10/1/2019	-	62,660,202	62,660,202		1,566,505
Leaning Juniper 1 KWh	244,950,381	9/13/2016	10/1/2019	-	62,133,008	62,133,008		1,553,325
Leaning Juniper Indemnity	-	9/13/2016	10/1/2019	-	-	-		-
Marengo I KWh	373,897,030	8/2/2017	11/1/2019	-	79,445,998	79,445,998		1,986,150
Marengo II KWh	78,910,592	6/25/2018	11/1/2019	(97,072,000)	38,156,997	(58,915,003)		(1,375,803)
Total KWh Production	931,101,224			(97,072,000)	242,396,205	145,324,205		3,730,177
Total Federal Renewable Energy Tax Credit								3,730,177

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
<i>Remove AMA Balances:</i>							
California	282	RES	96,791,560	CA	Situs	-	
Idaho	282	RES	252,350,634	ID	Situs	-	
Other	282	RES	77,380,751	OTHER	0.0000%	-	
Oregon	282	RES	1,163,829,338	OR	Situs	-	
Utah	282	RES	1,990,248,101	UT	Situs	-	
Washington	282	RES	277,083,730	WA	Situs	277,083,730	
Wyoming	282	RES	636,692,336	WY-ALL	Situs	-	
PP&E Adjustment - SNP	282	RES	6,571,938	SNP	6.1552%	404,513	
PP&E Adjustment - CIAC	282	RES	(75,246)	CIAC	6.4903%	(4,884)	
PP&E Adjustment - SG	282	RES	(14,548,215)	SG	8.0012%	(1,164,033)	
PP&E Adjustment - JBG	282	RES	(5,825)	JBG	22.0078%	(1,282)	
PP&E Adjustment - SNPD	282	RES	751,476	SNPD	6.4903%	48,773	
PP&E Adjustment - SO	282	RES	852,895	SO	6.7618%	57,671	
PP&E Adjustment - OTHER	282	RES	313,302	OTHER	0.0000%	-	
PP&E Adjustment - NUTIL	282	RES	83,629	NUTIL	0.0000%	-	
<i>Add End of Period Balances:</i>							
California	282	RES	(90,602,770)	CA	Situs	-	
Idaho	282	RES	(243,462,605)	ID	Situs	-	
Other	282	RES	(76,701,595)	OTHER	0.000%	-	
Oregon	282	RES	(1,068,526,133)	OR	Situs	-	
Utah	282	RES	(1,938,542,542)	UT	Situs	-	
Washington	282	RES	(274,280,484)	WA	Situs	(274,280,484)	
Wyoming	282	RES	(489,189,154)	WY-ALL	Situs	-	
Remove State Deferred Balance	282	RES	9,803,549	WA	Situs	9,803,549	
PP&E Adjustment - DITBAL	282	RES	(383,923)	DITBAL	6.2045%	(23,821)	
PP&E Adjustment - SNP	282	RES	7,256,486	SNP	6.1552%	446,648	
PP&E Adjustment - SG	282	RES	15,120,819	SG	8.0012%	1,209,848	
PP&E Adjustment - SNPD	282	RES	(136,440)	SNPD	6.4903%	(8,855)	
PP&E Adjustment - OTHER	282	RES	(10,871,056)	OTHER	0.0000%	-	
PP&E Adjustment - NUTIL	282	RES	(148,244)	NUTIL	0.0000%	-	
			<u>327,656,312</u>			<u>13,571,374</u>	7.4.1
Schedule M Adjustment	SCHMAT	RES	(173,684,144)	SCHMDEXP	6.7908%	(11,794,559)	
Schedule M Adjustment	SCHMAT	RES	173,684,144	UT	Situs	-	
Deferred Income Tax Expense	41110	RES	42,703,026	SCHMDEXP	6.7908%	2,899,881	
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 Description	#	Total Company			STATE Allocation
		Unadjusted - AMA	Adjustment	Adjusted Utility - YE	WCA Factor
Accumulated Deferred Income Taxes (CA) - YE	**	0	(97,549,845)	(97,549,845)	CA
Accumulated Deferred Income Taxes (IDU) - YE	**	0	(253,834,407)	(253,834,407)	IDU
Accumulated Deferred Income Taxes (OTHER) - YE	**	0	(76,701,595)	(76,701,595)	OTHER
Accumulated Deferred Income Taxes (OR) - YE	**	0	(1,164,393,528)	(1,164,393,528)	OR
Accumulated Deferred Income Taxes (UT) - YE	**	0	(2,002,957,079)	(2,002,957,079)	UT
Accumulated Deferred Income Taxes (WA) - YE	**	0	(279,428,786)	(279,428,786)	WA
Accumulated Deferred Income Taxes (WY) - YE	**	0	(638,399,854)	(638,399,854)	WYP
Remove State Deferred Balance	**	0	9,803,549	9,803,549	WA
Tax Reform and additional flow-through-CA	**	0	6,947,075	6,947,075	CA
Tax Reform and additional flow-through-IDU	**	0	10,371,802	10,371,802	IDU
Tax Reform and additional flow-through-OR	**	0	95,867,395	95,867,395	OR
Tax Reform and additional flow-through-UT	**	0	24,665,544	24,665,544	UT
Tax Reform and additional flow-through-FERC	**	0	39,748,993	39,748,993	FERC
Tax Reform and additional flow-through-WA	**	0	5,148,302	5,148,302	WA
Tax Reform and additional flow-through-WYP	**	0	149,210,700	149,210,700	WYP
PP&E Adjustment - YE - CAEE	**	0	0	0	CAEE
PP&E Adjustment - YE - CAGW	**	0	0	0	CAGW
PP&E Adjustment - YE - SNP	**	0	7,256,486	7,256,486	SNP
PP&E Adjustment - YE - CIAC	**	0	0	0	CIAC
PP&E Adjustment - YE - SG	**	0	15,120,819	15,120,819	SG
PP&E Adjustment - YE - JBG	**	0	0	0	JBG
PP&E Adjustment - YE - SNPD	**	0	(136,440)	(136,440)	SNPD
PP&E Adjustment - YE - OTHER	**	0	(10,871,056)	(10,871,056)	OTHER
PP&E Adjustment - YE - NUTIL	**	0	(148,244)	(148,244)	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	**	(97,081,021)	97,081,021	0	CA
Accumulated Deferred Income Taxes (IDU) - AMA	**	(252,782,793)	252,782,793	0	IDU
Accumulated Deferred Income Taxes (OTHER) - AMA	**	(77,380,751)	77,380,751	0	OTHER
Accumulated Deferred Income Taxes (OR) - AMA	**	(1,167,823,813)	1,167,823,813	0	OR
Accumulated Deferred Income Taxes (UT) - AMA	**	(1,996,679,726)	1,996,679,726	0	UT
Accumulated Deferred Income Taxes (WA) - AMA	**	(278,111,461)	278,111,461	0	WA
Accumulated Deferred Income Taxes (WY) - AMA	**	(638,348,544)	638,348,544	0	WYP
Tax Reform and additional flow-through-CA		289,461	(289,461)	0	CA
Tax Reform and additional flow-through-IDU		432,159	(432,159)	0	IDU
Tax Reform and additional flow-through-OR		3,994,475	(3,994,475)	0	OR
Tax Reform and additional flow-through-UT		6,217,113	(6,217,113)	0	UT
Tax Reform and additional flow-through-FERC		214,512	(214,512)	0	FERC
Tax Reform and additional flow-through-WA		1,027,731	(1,027,731)	0	WA
Tax Reform and additional flow-through-WYP		1,656,208	(1,656,208)	0	WYP
PP&E Adjustment - AMA - CAEE	**	0	0	0	CAEE
PP&E Adjustment - AMA - SNP	**	(6,571,938)	6,571,938	0	SNP
PP&E Adjustment - AMA - CIAC	**	75,246	(75,246)	0	CIAC
PP&E Adjustment - AMA - SG	**	14,548,215	(14,548,215)	0	SG
PP&E Adjustment - AMA - JBG	**	5,825	(5,825)	0	JBG
PP&E Adjustment - AMA - SNPD	**	(751,476)	751,476	0	SNPD
PP&E Adjustment - AMA - OTHER	**	(313,302)	313,302	0	OTHER
PP&E Adjustment - AMA - NUTIL	**	(83,629)	83,629	0	NUTIL
PP&E Adjustment - AMA - SO	**	(852,895)	852,895	0	SO
		(4,488,320,404)	327,656,312	(4,160,664,092)	
			Ref. 7.4		
Repair Deduction	***	0	0	0	SG
			Ref. 7.4		
		(4,488,320,404)	327,656,312	(4,160,664,092)	

**Derived from jurisdictional reports from the Company's tax fixed asset system.

***Out-of-system calculation, reversing over four years pursuant to the Internal Revenue Code

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Accum Def Inc Tax Balance	190	RES	(2,588,173)	BADDEBT	14.8333%	(383,912)	
Accum Def Inc Tax Balance	190	RES	(31,905,098)	CAEE	0.0000%	-	
Accum Def Inc Tax Balance	190	RES	(20,648,486)	CAGE	0.0000%	-	
Accum Def Inc Tax Balance	190	RES	(161,451)	CAGW	22.0078%	(35,532)	
Accum Def Inc Tax Balance	190	RES	(436,768)	JBE	22.7755%	(99,476)	
Accum Def Inc Tax Balance	190	RES	(7,658,178)	SG	8.0012%	(612,747)	
Accum Def Inc Tax Balance	190	RES	(1,361,724)	SNPD	6.4903%	(88,380)	
Accum Def Inc Tax Balance	190	RES	(26,629,437)	SO	6.7618%	(1,800,642)	
Accum Def Inc Tax Balance	190	RES	(272,236)	CA	Situs	-	
Accum Def Inc Tax Balance	190	RES	(4,309)	FERC	Situs	-	
Accum Def Inc Tax Balance	190	RES	(5,841,072)	OR	Situs	-	
Accum Def Inc Tax Balance	190	RES	(579,469)	ID	Situs	-	
Accum Def Inc Tax Balance	190	RES	(27,468,910)	OTHER	0.0000%	-	
Accum Def Inc Tax Balance	190	RES	(8,482,976)	UT	Situs	-	
Accum Def Inc Tax Balance	190	RES	(3,093,625)	WY-ALL	Situs	-	
Accum Def Inc Tax Balance	190	RES	(401,028)	WA	Situs	(401,028)	
Total Account 190			<u>(137,532,940)</u>			<u>(3,421,717)</u>	7.5.2
Accum Def Inc Tax Balance	282	RES	(158,447)	CAEE	0.0000%	-	
Accum Def Inc Tax Balance	282	RES	306,766	ID	Situs	-	
Accum Def Inc Tax Balance	282	RES	1,091,502	CAGE	0.0000%	-	
Accum Def Inc Tax Balance	282	RES	4,190,137	OTHER	0.0000%	-	
Accum Def Inc Tax Balance	282	RES	2,219,066	UT	Situs	-	
Accum Def Inc Tax Balance	282	RES	328,985	WY-ALL	Situs	-	
Accum Def Inc Tax Balance	282	RES	979,967	SO	6.7618%	66,264	
Total Account 282			<u>8,957,976</u>			<u>66,264</u>	7.5.3
Accum Def Inc Tax Balance	283	RES	46,447,388	CAEE	0.0000%	-	
Accum Def Inc Tax Balance	283	RES	1,021,077	CAGE	0.0000%	-	
Accum Def Inc Tax Balance	283	RES	763,362	CAGW	22.0078%	167,999	
Accum Def Inc Tax Balance	283	RES	3,389,213	GPS	6.7618%	229,173	
Accum Def Inc Tax Balance	283	RES	3,740	JBE	22.7755%	852	
Accum Def Inc Tax Balance	283	RES	-	SE	7.4827%	-	
Accum Def Inc Tax Balance	283	RES	5,275	SG	8.0012%	422	
Accum Def Inc Tax Balance	283	RES	1,191,794	SNP	6.1552%	73,357	
Accum Def Inc Tax Balance	283	RES	21,564,405	SO	6.7618%	1,458,153	
Accum Def Inc Tax Balance	283	RES	(627,422)	CA	Situs	-	
Accum Def Inc Tax Balance	283	RES	441,381	ID	Situs	-	
Accum Def Inc Tax Balance	283	RES	4,725	OR	Situs	-	
Accum Def Inc Tax Balance	283	RES	15,921,619	OTHER	0.0000%	-	
Accum Def Inc Tax Balance	283	RES	4,929,074	UT	Situs	-	
Accum Def Inc Tax Balance	283	RES	33,155	WA	Situs	33,155	
Accum Def Inc Tax Balance	283	RES	3,093,918	WY-ALL	Situs	-	
			<u>98,182,704</u>			<u>1,963,111</u>	7.5.3
Net Change to Rate Base Tax Accounts			<u>(30,392,260)</u>			<u>(1,392,342)</u>	

Description of Adjustment

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

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Deferred Income Tax Expense	41010	RES	-	CN	6.9689%	-	
Deferred Income Tax Expense	41010	RES	(1,733,078)	CAEE	0.0000%	-	
Deferred Income Tax Expense	41010	RES	7,683	CAGE	0.0000%	-	
Deferred Income Tax Expense	41010	RES	1,333,830	JBE	22.7755%	303,787	
Deferred Income Tax Expense	41010	RES	1,766,282	SO	6.7618%	119,433	
Deferred Income Tax Expense	41010	RES	(611,511)	CA	Situs	-	
Deferred Income Tax Expense	41010	RES	1,215,547	ID	Situs	-	
Deferred Income Tax Expense	41010	RES	101,992	OR	Situs	-	
Deferred Income Tax Expense	41010	RES	(12,801,599)	OTHER	0.0000%	-	
Deferred Income Tax Expense	41010	RES	464,029	SG	8.0012%	37,128	
Deferred Income Tax Expense	41010	RES	(8,660)	SNPD	6.4903%	(562)	
Deferred Income Tax Expense	41010	RES	253,168	UT	Situs	-	
Deferred Income Tax Expense	41010	RES	-	WA	Situs	-	
Deferred Income Tax Expense	41010	RES	133,090	WY-ALL	Situs	-	
Deferred Income Tax Expense	41010	RES	-	WY-ALL	Situs	-	
Total 41010			<u>(9,879,227)</u>			<u>459,786</u>	7.5.4
Deferred Income Tax Expense	41110	RES	(520,743)	BADDEBT	14.8333%	(77,243)	
Deferred Income Tax Expense	41110	RES	6,023,308	CAEE	0.0000%	-	
Deferred Income Tax Expense	41110	RES	3,805	CAGE	0.0000%	-	
Deferred Income Tax Expense	41110	RES	(16,140)	CAGW	22.0078%	(3,552)	
Deferred Income Tax Expense	41110	RES	(48,538)	GPS	6.7618%	(3,282)	
Deferred Income Tax Expense	41110	RES	289,501	JBE	22.7755%	65,935	
Deferred Income Tax Expense	41110	RES	150	SG	8.0012%	12	
Deferred Income Tax Expense	41110	RES	143,812	SNP	6.1552%	8,852	
Deferred Income Tax Expense	41110	RES	933,672	SO	6.7618%	63,133	
Deferred Income Tax Expense	41110	RES	-	CA	Situs	-	
Deferred Income Tax Expense	41110	RES	34,306	ID	Situs	-	
Deferred Income Tax Expense	41110	RES	1,015,136	OR	Situs	-	
Deferred Income Tax Expense	41110	RES	27,075,982	OTHER	0.0000%	-	
Deferred Income Tax Expense	41110	RES	(71,621)	UT	Situs	-	
Deferred Income Tax Expense	41110	RES	(202,069)	WA	Situs	(202,069)	
Deferred Income Tax Expense	41110	RES	7,070	WY-ALL	Situs	-	
Total 41110			<u>34,667,631</u>			<u>(148,214)</u>	7.5.4
Net Deferred Tax Expense Change			<u>24,788,404</u>			<u>311,572</u>	7.5.4

Description of Adjustment

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

	Factor		Total Company			Ref
			Unadjusted	Adj for Flow-Thru	Reporting Period	
190	CA	190CA	281,308	(272,236)	9,072	
	FERC	190FERC	4,309	(4,309)	0	
	IDU	190IDU	606,089	(579,469)	26,620	
	OR	190OR	5,948,071	(5,841,072)	106,999	
	OTHER	190OTHER	46,875,062	(27,468,910)	19,406,152	
	UT	190UT	8,669,364	(8,482,976)	186,388	
	WA	190WA	5,525,386	(401,028)	5,124,358	
	WYP	190WYP	206,189	(146,590)	59,599	
	WYU	190WYU	2,947,035	(2,947,035)	0	
	S	S	71,062,813	(46,143,625)	24,919,188	
	BADDEBT	190BADDEBT	2,588,173	(2,588,173)	0	
	CAEE	190CAEE	31,905,098	(31,905,098)	0	
	CAGE	190CAGE	20,648,486	(20,648,486)	0	
	CAGW	190CAGW	161,451	(161,451)	0	
	DITBAL	190DITBAL	0	0	0	
	GPS	190GPS	0	0	0	
	JBE	190JBE	(14,594,341)	(436,768)	(15,031,109)	
	SCHMDEXP	190SCHMDEXP	0	0	0	
	SE	190SE	0	0	0	
	SG	190SG	7,658,178	(7,658,178)	0	
	SNP	190SNP	0	0	0	
	SNPD	190SNPD	1,361,724	(1,361,724)	0	
	SO	190SO	26,629,437	(26,629,437)	0	
TAXDEPR	190TAXDEPR	0	0	0		
TROJD	190TROJD	0	0	0		
			850,657,475	(137,532,940)	9,888,079	7.5
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	
	BADDEBT	281BADDEBT	0	0	0	
	CIAC	281CIAC	0	0	0	
	CN	281CN	0	0	0	
	DITBAL	281DITBAL	0	0	0	
	GPS	281GPS	0	0	0	
	NREG	281NREG	0	0	0	
	SCHMDEXP	281SCHMDEXP	0	0	0	
	SE	281SE	0	0	0	
	SG	281SG	(183,613,279)	0	(183,613,279)	
	SGCT	281SGCT	0	0	0	
	SNP	281SNP	0	0	0	
	SNPD	281SNPD	0	0	0	
	SO	281SO	0	0	0	
SSGCH	281SSGCH	0	0	0		
TAXDEPR	281TAXDEPR	0	0	0		
TROJD	281TROJD	0	0	0		
			(183,613,279)	0	(183,613,279)	

	Factor		Total Company			Ref
			Unadjusted	Adj for Flow-Thru	Reporting Period	
282	CA	282CA	(281,200)	0	(281,200)	
	FERC	282FERC	(157,024)	0	(157,024)	
	IDU	282IDU	(723,824)	306,766	(417,058)	
	OR	282OR	(3,886,663)	0	(3,886,663)	
	OTHER	282OTHER	4,490,598	4,190,137	8,680,735	
	UT	282UT	(2,219,066)	2,219,066	0	
	WA	282WA	(869,402)	0	(869,402)	
	WYP	282WYP	(1,932,788)	328,985	(1,603,803)	
	WYU	282WYU	0	0	0	
	S	S	(5,579,369)	7,044,954	1,465,585	
	BADDEBT	282BADDEBT	0	0	0	
	CAEE	282CAEE	158,447	(158,447)	0	
	CAGE	282CAGE	(1,091,502)	1,091,502	0	
	CAGW	282CAGW	0	0	0	
	CIAC	282CIAC	0	0	0	
	CN	282CN	0	0	0	
	DITBAL	282DITBAL	(4,322,869,688)	0	(4,322,869,688)	
	GPS	282GPS	0	0	0	
	JBE	282JBE	(9,148,345)	0	(9,148,345)	
	JBG	282JBG	0	0	0	
	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	(979,967)	979,967	0	
	TAXDEPR	282TAXDEPR	0	0	0	
	TROJD	282TROJD	0	0	0	
			(4,339,510,424)	8,957,976	(4,330,552,448)	7.5
283	CA	283CA	627,422	(627,422)	0	
	FERC	283FERC	0	0	0	
	IDU	283IDU	(441,381)	441,381	0	
	OR	283OR	(4,725)	4,725	0	
	OTHER	283OTHER	(15,921,619)	15,921,619	0	
	UT	283UT	(4,929,074)	4,929,074	0	
	WA	283WA	454,771	33,155	487,926	
	WYP	283WYP	(2,989,733)	2,989,733	0	
	WYU	283WYU	(104,185)	104,185	0	
	S	S	(23,308,524)	23,796,450	487,926	
	BADDEBT	283BADDEBT	0	0	0	
	CAEE	283CAEE	(46,447,388)	46,447,388	0	
	CAGE	283CAGE	(1,021,077)	1,021,077	0	
	CAGW	283CAGW	(763,362)	763,362	0	
	GPS	283GPS	(3,389,213)	3,389,213	0	
	JBE	283JBE	(3,740)	3,740	0	
	SCHMDEXP	283SCHMDEXP	0	0	0	
	SE	283SE	0	0	0	
	SG	283SG	(5,275)	5,275	0	
	SNP	283SNP	(1,191,794)	1,191,794	0	
SNPD	283SNPD	0	0	0		
SO	283SO	(21,564,405)	21,564,405	0		
TAXDEPR	283TAXDEPR	0	0	0		
TROJD	283TROJD	0	0	0		
		(97,694,778)	98,182,704	487,926	7.5	
		(3,770,161,006)	(30,392,260)	(4,503,789,722)		
255	ITC84	255ITC84	0	0	0	
	ITC85	255ITC85	0	0	0	
	ITC86	255ITC86	0	0	0	
	ITC88	255ITC88	0	0	0	
	ITC89	255ITC89	(2,069)	0	(2,069)	
	ITC90	255ITC90	(71,310)	0	(71,310)	
	IDU	255IDU	(44,180)	0	(44,180)	
	SG	255SG	(228,223)	0	(228,223)	
NREG	255NREG	(13,957,441)	0	(13,957,441)		
		(14,303,223)	0	(14,303,223)		

Factor		Total Company			Ref	
		Unadjusted	Adj for Flow-Thru	Reporting Period		
Debits	CA	41010CA	611,511	(611,511)	0	7.5.1
	FERC	41010FERC	0	0	0	
	IDU	41010IDU	(1,215,547)	1,215,547	0	
	OR	41010OR	(101,992)	101,992	0	
	OTHER	41010OTHER	12,801,599	(12,801,599)	0	
	UT	41010UT	(253,168)	253,168	0	
	WA	41010WA	0	0	0	
	WYP	41010WYP	(133,090)	133,090	0	
	WYU	41010WYU	0	0	0	
	S	S	11,709,313	(11,709,313)	0	
	BADDEBT	41010BADDEBT	0	0	0	
	CAEE	41010CAEE	1,733,078	(1,733,078)	0	
	CAGE	41010CAGE	70,634	7,683	78,317	
	CAGW	41010CAGW	(58,353)	0	(58,353)	
	CIAC	41010CIAC	0	0	0	
	CN	41010CN	0	0	0	
	GPS	41010GPS	12,697,257	0	12,697,257	
	JBE	41010JBE	228,899	1,333,830	1,562,729	
	SCHMDEXP	41010SCHMDEXP	0	0	0	
	SE	41010SE	0	0	0	
	SG	41010SG	39,164,498	464,029	39,628,527	
	SGCT	41010SGCT	0	0	0	
	SNP	41010SNP	13,052,442	0	13,052,442	
	SNPD	41010SNPD	8,660	(8,660)	0	
	SO	41010SO	(296,702)	1,766,282	1,469,580	
	TAXDEPR	41010TAXDEPR	138,388,062	0	138,388,062	
	TROJD	41010TROJD	0	0	0	
		216,697,788	(9,879,227)	206,818,561		
Credits	CA	41110CA	(220,120)	0	(220,120)	
	FERC	41110FERC	(283,318)	0	(283,318)	
	IDU	41110IDU	95,951	34,306	130,257	
	OR	41110OR	(1,516,982)	1,015,136	(501,846)	
	OTHER	41110OTHER	(27,183,047)	27,075,982	(107,065)	
	UT	41110UT	(126,224,215)	(71,621)	(126,295,836)	
	WA	41110WA	(1,887,383)	(202,069)	(2,089,452)	
	WYP	41110WYP	1,023,046	7,070	1,030,116	
	WYU	41110WYU	(800,439)	0	(800,439)	
	S	S	(156,996,507)	27,858,804	(129,137,703)	
	BADDEBT	41110BADDEBT	520,743	(520,743)	0	
	CAEE	41110CAEE	(6,023,308)	6,023,308	0	
	CAGE	41110CAGE	(352,587)	3,805	(348,782)	
	CAGW	41110CAGW	17,578	(16,140)	1,438	
	CIAC	41110CIAC	(26,469,361)	0	(26,469,361)	
	CN	41110CN	0	0	0	
	GPS	41110GPS	48,538	(48,538)	0	
	JBE	41110JBE	(4,376,003)	289,501	(4,086,502)	
	SCHMDEXP	41110SCHMDEXP	(237,942,890)	0	(237,942,890)	
	SE	41110SE	0	0	0	
SG	41110SG	(150)	150	0		
SGCT	41110SGCT	0	0	0		
SNP	41110SNP	(7,485,854)	143,812	(7,342,042)		
SNPD	41110SNPD	(516,039)	0	(516,039)		
SO	41110SO	(2,140,173)	933,672	(1,206,501)		
TAXDEPR	41110TAXDEPR	0	0	0		
TROJD	41110TROJD	0	0	0		
		(441,716,013)	34,667,631	(407,048,382)		
		(225,018,225)	24,788,404	(200,229,821)		

	<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	46,725	WA	Situs	46,725	7.6.1
ADIT Balance	190	PRO	(248,128)	WA	Situs	(248,128)	7.6.2
ADIT Balance	282	PRO	45,095	WA	Situs	45,095	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 - December 2018
Remove Deferred State Tax Expense & Balance

Description	Tax Rates	Def Inc Tax Expense	ADIT State Balance
Total Deferred Income Tax Expense Allocated to Washington before removal of State Tax portion		(320,304)	
Total Deferred Income Tax Balance Allocated to Washington before removal of State Tax portion			1,391,805
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		(46,725)	
Adjustment to remove the State portion of Def Inc Tax Exp & ADIT		46,725	(203,033)
		Ref. 7.6	Ref. 7.6.2

Description	FERC Account	Dec-18 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	(3,423,416)			14.5876%	(499,394)	499,394	WA
SO2 Emission Allowance Sales	190	7			14.5876%	1	(1)	WA
DTA 705.350 DTA - WA Protected PP&E ARAM	190	27,901			14.5876%	4,070	(4,070)	WA
WA Accelerated Depreciation	190	5,096,457			14.5876%	743,451	(743,451)	WA
Total Account 190		<u>1,700,949</u>				<u>248,128</u>	<u>(248,128)</u>	Ref to 7.6
Non-Protected PP&E EDIT - WA	282	(869,402)			14.5876%	(126,825)	126,825	WA
PP&E Adjustment - SNP	282	446,647			14.5876%	65,155	(65,155)	WA
PP&E Adjustment - DITBAL	282	(23,821)			14.5876%	(3,475)	3,475	WA
PP&E Adjustment - SG	282	1,209,044			14.5876%	176,371	(176,371)	WA
PP&E Adjustment - SNPD	282	(8,855)			14.5876%	(1,292)	1,292	WA
Removal of Colstrip #3	282	1,937,853			14.5876%	282,686	(282,686)	WA
Idaho Power Asset Exchange - CAGW	282	(1,164,691)			14.5876%	(169,900)	169,900	WA
Idaho Power Asset Exchange - JBG	282	(399,845)			14.5876%	(58,328)	58,328	WA
Idaho Power Asset Exchange - SG	282	(5,170)			14.5876%	(754)	754	WA
Hydro Decommissioning	282	345,407			14.5876%	50,387	(50,387)	WA
Adjust Major Plant Balances - JBG	282	(5,083)			14.5876%	(741)	741	WA
Adjust Major Plant Balances - CAGW	282	(4,040,880)			14.5876%	(589,467)	589,467	WA
Adjust Major Plant Balances - WA	282	(12,971)			14.5876%	(1,892)	1,892	WA
Adjust Major Plant Balances - SO	282	(98,723)			14.5876%	(14,401)	14,401	WA
Removal of Bridger SCR	282	2,267,018			14.5876%	330,704	(330,704)	WA
Annualized Depreciation Adjustment - CAGW	282	36,676			14.5876%	5,350	(5,350)	WA
Annualized Depreciation Adjustment - CN	282	3,590			14.5876%	524	(524)	WA
Annualized Depreciation Adjustment - JBG	282	13,492			14.5876%	1,968	(1,968)	WA
Annualized Depreciation Adjustment - SO	282	8,132			14.5876%	1,186	(1,186)	WA
Annualized Depreciation Adjustment - WA	282	52,438			14.5876%	7,649	(7,649)	WA
Total Account 282		<u>(309,144)</u>				<u>(45,095)</u>	<u>45,095</u>	Ref to 7.6
		<u>1,391,805</u>	3.587%	24.587%	14.5876%	<u>203,033</u>	<u>(203,033)</u>	Ref to 7.6.1

	<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 Expense:							
Taxes - Other	408	RES	205,568	WA	Situs	205,568	Below

Calculation:

Normalized Temperature and Effective Price Change	\$5,307,172
WA Public Utility Tax Rate	3.87340%
Normalized Incremental WA Public Utility Tax	<u><u>205,568</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	(67,484)	SNP	6.1552%	(4,154)	

Description of Adjustment

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

	<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	(259,609)	WA	Situs	(259,609)	7.9.1

Description of Adjustment

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

<u>Description of Tax Credit</u>	<u>Period Used</u>	<u>Ref #</u>
Credit Available for Pro Forma fiscal year ended June 2019	259,609	7.9.2
FY June 2019 Credit Available for CY ended December 2018	<u>259,609</u>	7.9
 <u>Accrued to date before adjustment:</u>		
Pro Forma level of FY June 2019 Credit to include in Results for 12ME Dec 2018	-	
Additional Credit for Pro Forma adjustment	<u>259,609</u>	



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

July 31, 2018

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

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

Dear PACIFICORP,

Your Public Utility Tax Credit Application has been approved

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

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

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

How to use this credit

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

If you have questions

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

Sincerely,

Handwritten signature of Sheri Ruffner.

Excise Tax Examiner
Taxpayer Account Administration

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

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	387,695	-	387,695	-	-	-
19 Total O&M Expenses	387,695	-	387,695	-	-	-
20 Depreciation	154,605	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(3,681,632)	-	(82,772)	-	(3,551,156)	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	4,157,877	-	11,873	-	4,157,658	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	52,311	-	-	-	-	-
28 Total Operating Expenses:	1,070,856	-	316,796	-	606,502	-
29						
30 Operating Rev For Return:	(1,070,856)	-	(316,796)	-	(606,502)	-
31						
32 Rate Base:						
33 Electric Plant In Service	190,752,310	69,482,702	-	-	127,642,847	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(3,664,233)	337,891	-	-	-	(4,002,123)
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	(2,135,860)	-	-	-	(1,916,177)	(219,683)
39 Fuel Stock	(6,339,981)	-	-	-	(6,339,981)	-
40 Material & Supplies	(8,340,747)	-	-	-	(8,340,747)	-
41 Working Capital	28,348,680	-	-	-	(3,169,604)	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	198,620,170	69,820,593	-	-	127,642,847	(4,221,806)
45						
46 Deductions:						
47 Accum Prov For Deprec	(57,772,920)	(54,595,927)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(3,948,275)	-	(487,926)	-	(4,157,658)	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(1,254,887)	-	-	(1,254,887)	-	-
52 Customer Service Deposits	(2,915,832)	-	-	-	-	-
53 Miscellaneous Deductions	739,567	-	-	-	-	739,567
54						
55 Total Deductions:	(65,152,346)	(54,595,927)	(487,926)	(1,254,887)	(4,157,658)	739,567
56						
57 Total Rate Base:	133,467,824	15,224,666	(487,926)	(1,254,887)	123,485,189	(3,482,239)
58						
59						
60 Estimated ROE impact	-2.274%	-0.267%	-0.073%	0.022%	-2.042%	0.362%
61 Estimated Price Change	14,369,055	1,476,768	373,613	(121,722)	12,783,748	(1,917,319)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(594,611)	-	(387,695)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	3,421,631	-	(264,867)	-	3,686,498	-
71 Schedule "M" Deductions	20,358,599	-	(258,409)	-	20,596,765	-
72 Income Before Tax	(17,531,579)	-	(394,152)	-	(16,910,267)	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(17,531,579)	-	(394,152)	-	(16,910,267)	-
77						
78 Federal Income Taxes	(3,681,632)	-	(82,772)	-	(3,551,156)	-

	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	-	(10,985)	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	52,311	-	-	-	-	-
28 Total Operating Expenses:	(20,244)	41,326	-	-	-	-	-
29							
30 Operating Rev For Return:	20,244	(41,326)	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(274,584)	-	-	(49,110,876)	3,251,660	5,827,426	5,361,247
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	-	-	31,518,284	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(274,584)	-	31,518,284	(49,110,876)	3,251,660	5,827,426	5,361,247
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	3,544,201	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	2,267,018	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	(2,915,832)	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	(2,915,832)	-	5,811,219	-	-	-
56							
57 Total Rate Base:	(274,584)	(2,915,832)	31,518,284	(43,299,657)	3,251,660	5,827,426	5,361,247
58							
59							
60 Estimated ROE impact	0.010%	0.042%	-0.541%	0.817%	-0.058%	-0.103%	-0.095%
61 Estimated Price Change	(53,533)	(227,920)	3,057,222	(4,199,996)	315,406	565,251	520,032
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	20,244	(52,311)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	20,244	-	-	-	-	-	-
72 Income Before Tax	-	(52,311)	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	(52,311)	-	-	-	-	-
77							
78 Federal Income Taxes	-	(10,985)	-	-	-	-	-

	8.10.3 (cont. 3) End-of- Period Plant Balances	8.10.4 (cont. 4) End-of- Period Plant Balances	8.10.5 (cont. 5) End-of- Period Plant Balances	8.10.6 (cont. 6) End-of- Period Plant Balances	8.11 Idaho Asset Exchange	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	174,849	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	(36,718)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	(11,654)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	126,477	-	-
29							
30 Operating Rev For Return:	-	-	-	-	(126,477)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	1,556,178	504,114	873,777	12,010,166	13,627,653	-	-
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:	1,556,178	504,114	873,777	12,010,166	13,627,653	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	(6,721,194)	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	(1,569,709)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	(8,290,903)	-	-
56							
57 Total Rate Base:	1,556,178	504,114	873,777	12,010,166	5,336,750	-	-
58							
59							
60 Estimated ROE impact	-0.028%	-0.009%	-0.016%	-0.211%	-0.127%	0.000%	0.000%
61 Estimated Price Change	150,947	48,898	84,755	1,164,967	685,711	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	(174,849)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	(174,849)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	(174,849)	-	-
77							
78 Federal Income Taxes	-	-	-	-	(36,718)	-	-

	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	387,694	-	387,694	-	-	-
19 Total O&M Expenses	387,694	-	387,694	-	-	-
20 Depreciation	154,605	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(130,476)	-	(82,772)	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	215	-	11,873	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	52,311	-	-	-	-	-
28 Total Operating Expenses:	464,350	-	316,795	-	-	-
29						
30 Operating Rev For Return:	(464,350)	-	(316,795)	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	61,519,494	67,893,577	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(3,618,606)	382,841	-	-	-	(4,001,447)
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	(2,135,799)	-	-	-	(1,916,116)	(219,683)
39 Fuel Stock	(6,339,981)	-	-	-	(6,339,981)	-
40 Material & Supplies	(8,340,723)	-	-	-	(8,340,723)	-
41 Working Capital	28,348,671	-	-	-	(3,169,613)	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	69,433,057	68,276,418	-	-	(19,766,432)	(4,221,130)
45						
46 Deductions:						
47 Accum Prov For Deprec	(53,400,086)	(50,223,093)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	209,387	-	(487,926)	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(1,254,269)	-	-	(1,254,269)	-	-
52 Customer Service Deposits	(2,915,832)	-	-	-	-	-
53 Miscellaneous Deductions	739,566	-	-	-	-	739,566
54						
55 Total Deductions:	(56,621,233)	(50,223,093)	(487,926)	(1,254,269)	-	739,566
56						
57 Total Rate Base:	12,811,823	18,053,325	(487,926)	(1,254,269)	-	(3,481,564)
58						
59						
60 Estimated ROE impact	-0.342%	-0.315%	-0.073%	0.022%	0.000%	0.362%
61 Estimated Price Change	1,868,241	1,763,137	373,288	(122,495)	-	(1,930,444)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(594,610)	-	(387,694)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(264,867)	-	(264,867)	-	-	-
71 Schedule "M" Deductions	(238,165)	-	(258,409)	-	-	-
72 Income Before Tax	(621,312)	-	(394,152)	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(621,312)	-	(394,152)	-	-	-
77						
78 Federal Income Taxes	(130,476)	-	(82,772)	-	-	-

	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	-	(10,985)	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	52,311	-	-	-	-	-
28 Total Operating Expenses:	(20,244)	41,326	-	-	-	-	-
29							
30 Operating Rev For Return:	20,244	(41,326)	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(274,584)	-	-	(49,110,876)	3,251,660	5,827,426	5,361,247
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	-	-	31,518,284	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(274,584)	-	31,518,284	(49,110,876)	3,251,660	5,827,426	5,361,247
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	3,544,201	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	2,267,018	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	(2,915,832)	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	(2,915,832)	-	5,811,219	-	-	-
56							
57 Total Rate Base:	(274,584)	(2,915,832)	31,518,284	(43,299,657)	3,251,660	5,827,426	5,361,247
58							
59							
60 Estimated ROE impact	0.010%	0.042%	-0.541%	0.817%	-0.058%	-0.103%	-0.095%
61 Estimated Price Change	(53,533)	(227,920)	3,057,222	(4,199,996)	315,406	565,251	520,032
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	20,244	(52,311)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	20,244	-	-	-	-	-	-
72 Income Before Tax	-	(52,311)	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	(52,311)	-	-	-	-	-
77							
78 Federal Income Taxes	-	(10,985)	-	-	-	-	-

	8.10.3 (cont. 3) End-of- Period Plant Balances	8.10.4 (cont. 4) End-of- Period Plant Balances	8.10.5 (cont. 5) End-of- Period Plant Balances	8.10.6 (cont. 6) End-of- Period Plant Balances	8.11 Idaho Asset Exchange	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	174,849	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	(36,718)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	(11,654)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	126,477	-	-
29							
30 Operating Rev For Return:	-	-	-	-	(126,477)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	1,556,178	504,114	873,777	12,010,166	13,627,653	-	-
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:	1,556,178	504,114	873,777	12,010,166	13,627,653	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	(6,721,194)	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	(1,569,709)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	(8,290,903)	-	-
56							
57 Total Rate Base:	1,556,178	504,114	873,777	12,010,166	5,336,750	-	-
58							
59							
60 Estimated ROE impact	-0.028%	-0.009%	-0.016%	-0.211%	-0.127%	0.000%	0.000%
61 Estimated Price Change	150,947	48,898	84,755	1,164,967	685,711	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	(174,849)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	(174,849)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	(174,849)	-	-
77							
78 Federal Income Taxes	-	-	-	-	(36,718)	-	-

	8.1	8.2	8.3	8.4	8.5	8.5.1
	Jim Bridger Mine	Environmental	Customer	Pro Forma Major	Miscellaneous	(cont.) Miscellaneous
	Rate Base	Remediation	Advances for	Plant Additions	Rate Base	Rate Base
	Total Normalized		Construction			
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	(3,551,156)	-	-	(3,551,156)	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	4,157,658	-	-	4,157,658	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	606,502	-	-	606,502	-	-
29						
30 Operating Rev For Return:	(606,502)	-	-	(606,502)	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	129,231,972	1,589,125	-	127,642,847	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(44,950)	(44,950)	-	-	-	-
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:	129,187,022	1,544,175	-	127,642,847	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(4,372,834)	(4,372,834)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(4,157,658)	-	-	(4,157,658)	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(8,530,492)	(4,372,834)	-	(4,157,658)	-	-
56						
57 Total Rate Base:	120,656,530	(2,828,659)	-	123,485,189	-	-
58						
59						
60 Estimated ROE impact	-2.332%	0.060%	0.000%	0.000%	-2.377%	0.000%
61 Estimated Price Change	12,509,372	(274,375)	-	-	12,783,748	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	3,686,498	-	-	3,686,498	-	-
71 Schedule "M" Deductions	20,596,765	-	-	20,596,765	-	-
72 Income Before Tax	(16,910,267)	-	-	(16,910,267)	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(16,910,267)	-	-	(16,910,267)	-	-
77						
78 Federal Income Taxes	(3,551,156)	-	-	(3,551,156)	-	-

	8.6	8.7	8.8	8.9	8.10	8.10.1	8.10.2
	Removal of Colstrip #4 AFUDC	Customer Service Deposits	Investor Supplied Working Capital	Removal of Bridger SCR	End-of-Period Plant Balances	(cont.) End-of- Period Plant Balances	(cont. 2) End-of- Period Plant Balances
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	8.10.3 (cont. 3) End-of- Period Plant Balances	8.10.4 (cont. 4) End-of- Period Plant Balances	8.10.5 (cont. 5) End-of- Period Plant Balances	8.10.6 (cont. 6) End-of- Period Plant Balances	8.11 Idaho Asset Exchange	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Coal Mine	399	RES	311,183,783	JBE	22.776%	70,873,787	
Misc. Deferred Debits	186M	RES	1,009,790	JBE	22.776%	229,985	
Mining Plant Accumulated Deprec.	108MP	RES	(225,739,524)	JBE	22.776%	(51,413,396)	
December 2018 AMA Balance			<u>86,454,049</u>			<u>19,690,377</u>	8.1.1
<i>Adjustment to December 2018 YE Balance</i>							
Coal Mine	399	RES	(13,085,133)	JBE	22.776%	(2,980,210)	
Misc. Deferred Debits	186M	RES	671,139	JBE	22.776%	152,856	
Mining Plant Accumulated Deprec.	108MP	RES	5,226,233	JBE	22.776%	1,190,303	
			<u>(7,187,761)</u>			<u>(1,637,051)</u>	
<i>Adjustment to December 2019 YE Balance</i>							
Coal Mine	399	PRO	6,977,333	JBE	22.776%	1,589,125	
Misc. Deferred Debits	186M	PRO	(197,362)	JBE	22.776%	(44,950)	
Mining Plant Accumulated Deprec.	108MP	PRO	(19,199,694)	JBE	22.776%	(4,372,834)	
			<u>(12,419,722)</u>			<u>(2,828,659)</u>	
December 2018 YE Balance							
Coal Mine			298,098,650				
Misc. Deferred Debits			1,680,930				
Mining Plant Accumulated Depreciation			(220,513,291)				
			<u>79,266,288</u>				8.1.1
December 2019 YE Balance							
Coal Mine			305,075,983				
Misc. Deferred Debits			1,483,568				
Mining Plant Accumulated Depreciation			(239,712,985)				
			<u>66,846,566</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 - December 2018
Bridger Mine Rate Base
(000's)

Bridger Total		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
Description	FERC Account	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	AMA Balance	
Structure, Equipment, Mine Dev.	399	486,536	487,309	488,217	488,729	485,959	481,808	450,708	451,262	451,775	450,784	451,137	446,778	447,148	466,776	
Deferred Long Wall Costs	186M	2,060	2,277	2,289	2,255	1,815	1,532	1,527	1,387	1,048	777	602	376	2,521	1,515	
Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accumulated Depreciation	108MP	(347,202)	(349,341)	(351,807)	(354,271)	(353,778)	(351,712)	(322,901)	(324,943)	(327,332)	(328,598)	(330,580)	(329,063)	(330,770)	(338,609)	
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL RATE BASE		141,394	140,245	138,700	136,713	133,996	131,628	129,334	127,706	125,491	122,963	121,160	118,090	118,899	129,681	
PacifiCorp Share (66.67%)																
		94,263	93,497	92,467	91,142	89,330	87,752	86,223	85,137	83,661	81,976	80,773	78,726	79,266	86,454	

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	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	AMA Balance	
Structure, Equipment, Mine Dev.	399	447,148	447,201	447,244	447,324	447,555	447,627	448,091	448,261	451,465	456,002	457,383	457,541	457,614	450,673	
Deferred Long Wall Costs	186M	2,521	2,215	1,913	1,586	1,297	1,010	695	431	91	179	2,707	2,470	2,225	1,414	
Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accumulated Depreciation	108MP	(330,770)	(333,265)	(335,708)	(338,176)	(340,577)	(342,944)	(345,370)	(347,709)	(350,207)	(352,640)	(354,742)	(357,176)	(359,569)	(345,307)	
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL RATE BASE		118,899	116,152	113,449	110,733	108,275	105,693	103,416	100,983	101,349	103,541	105,348	102,835	100,270	106,780	
PacifiCorp Share (66.67%)																
		79,266	77,435	75,633	73,822	72,183	70,462	68,944	67,322	67,566	69,027	70,232	68,557	66,847	71,187	

Ref 8.1

December 2018 AMA Balance	86,454	Ref 8.1
December 2018 YE Balance	79,266	Ref 8.1
December 2019 YE Balance	66,847	Ref 8.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Add Remediation Projects Cost	925	RES	5,733,560	SO	6.762%	387,695	8.2.1
Adjustment to Tax							
Schedule M Adjustment	SCHMDT	RES	(3,821,579)	SO	6.762%	(258,409)	8.2.2
Schedule M Adjustment	SCHMAT	RES	(3,202,927)	SO	6.762%	(216,577)	8.2.2
Schedule M Adjustment	SCHMAT	RES	(48,290)	WA	Situs	(48,290)	8.2.2
Def Inc Tax Expense	41110	RES	11,873	WA	Situs	11,873	8.2.2
ADIT Balance	283	RES	(487,926)	WA	Situs	(487,926)	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 December 2018.

Non-PERCO														12 ME Dec-18
Total Environmental Expense	Internal Order	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	
Detail By Project:														
Astoria Youngs Bay Cleanup	405762	3,199	-	-	150	-	-	-	-	270	5,756	-	4,759	14,133
Silver Bell Tailings Cost Increase	406192	187,652	29,121	19,987	56,517	31,341	76,608	134,525	136,228	192,452	115,563	130,410	494,374	1,604,779
**spill cleanup -- Pacific Power	406240	88,784	(74)	58,379	106,793	76,439	44,085	76,814	46,392	46,758	134,345	53,152	68,038	799,905
**spill cleanup -- Rocky Mountain	406241	13,015	7,678	49,492	11,486	42,916	3,974	56,862	183,366	38,733	46,396	46,380	61,985	562,284
Utah Metals East	406560	-	200	-	-	-	-	-	-	-	-	-	-	200
American Barrel	407502	9,521	1,500	12,680	14,245	12,220	6,353	7,436	12,757	6,957	-	29,299	(142)	112,826
Astoria/Unocal	407503	35,659	9,082	3,778	28,804	6	12,216	16,105	21,222	1,784	5,616	6,256	106,578	247,104
Big Fork Hydro Plant	407504	3,237	1,900	15,033	1,703	15,520	5,903	20,728	-	1,324	52	13,375	110	78,884
Bridger Coal Fuel Oil Spill	407505	10,515	520	4,418	7,281	20,730	7,338	11,856	10,016	20,057	8,092	9,738	25,907	136,469
Bridger FGD Pond 1 Closure	407506	2,162	739	4,716	1,382	7,631	4,596	16,468	33,552	45,611	31,185	27,113	21,954	197,109
Bridger Plant Oil Spills	407507	6,242	512	4,569	4,922	3,188	4,396	15,103	2,784	6,623	7,330	5,380	29,155	90,202
Cedar Steam Plant	407508	-	-	-	262	-	-	-	-	-	-	-	-	262
Dave Johnston Oil Spill	407509	15,810	800	5,558	5,707	3,250	-	9,222	2,643	1,707	2,787	2,803	11,735	62,020
Eugene MGP	407510	309	258	885	219	-	1,921	129	39	721	219	206	2,903	7,807
Everett MGP	407511	69	-	1,879	17	-	17	17	17	-	17	-	7	2,041
Hunter Fuel Oil Spills	407512	-	-	-	-	-	-	-	-	-	-	-	-	-
Huntington Ash Landfill	407513	3,805	252	6,181	3,206	-	13,478	1,180	268	310	7,779	1,234	25,809	63,501
Idaho Falls Pole Yard	407514	376	7,962	26,540	18,320	4,607	25,918	(211)	15,676	18,803	8,689	31,438	42,325	200,444
Jordan Plant Substation	407515	792	-	-	-	-	-	-	-	1,286	1,400	-	-	3,478
Little Mountain Gas Plant	407516	-	-	-	-	-	-	-	-	-	-	-	-	-
Montage Ranch	407517	1,082	77	-	26	-	26	-	26	-	-	-	-	1,236
Naughton FGD Pond Closure	407518	252	840	2,320	215	-	3,061	14,573	3,331	3,654	683	4,834	84	33,847
Ogden MGP	407519	47,546	-	16,213	29,499	29,714	19,030	13,420	7,497	24,984	4,880	16,115	53,730	262,626
Olympia MGP	407520	52	-	865	26	-	26	26	26	-	-	-	10	1,029
Portland Harbor Source Control	407521	50,969	41,131	39,580	26,994	25,642	54,908	44,420	78,884	71,447	40,974	24,354	122,742	622,045
Powerdale Hydro Plant	407522	-	-	-	-	-	-	-	-	-	-	-	-	-
Tacoma A St.	407523	1,963	122	26	84	-	2,885	3,100	1,947	129	1,098	758	415	12,528
Wyodak Fuel Oil Spill	407540	403	67	269	1,949	269	1,352	2,218	6,075	1,456	-	202	-	14,259
Cline Falls MGP	407720	-	-	-	-	-	-	-	-	-	-	-	-	-
Geneva Rock BLDG - Hunter Plant	407842	-	-	-	-	-	-	-	-	-	-	-	-	-
Alturas Service Center (CA)	408030	-	-	-	-	-	-	-	-	-	-	-	-	-
Pendleton Service Center (OR)	408031	-	-	-	-	-	-	-	-	-	-	-	-	-
Sunnyside Service Center (WA)	408032	-	-	-	-	-	-	-	-	-	-	-	-	-
Freeport Substation	408303	-	-	-	-	-	-	-	-	-	-	-	-	-
Bors Property	408380	1,843	232	155	129	-	438	10,572	26	258	26	489	62	14,228
Carbon Ash Spill (UT)	408383	65,899	12,513	(5,401)	8,503	9,912	4,920	5,773	41,133	17,788	18,940	14,125	42,465	236,571
Naughton Oil Spills	408460	-	-	-	-	-	-	-	-	-	-	-	-	-
Ririe Substation	408542	-	-	-	-	-	-	-	-	-	-	-	-	-
Bridger Plant - FGD Pond 1	408590	-	-	-	-	-	-	-	267	-	-	-	4,123	4,389
Bridger Plant-FGD Pond Closure	408591	-	-	-	-	-	-	-	200	467	-	-	-	667
Dave Johnston-Pond 4A&4B	408592	-	-	-	-	-	9,222	(9,222)	300	500	-	-	33,498	34,298
Naughton Plant-FGD Pond 1	408593	-	-	-	-	-	-	-	300	400	-	-	20,000	20,700
Hunter Plant-	408594	-	-	-	-	-	138	1,113	769	400	684	-	25,436	28,540
Hunter Plant-Ash Landfill	408597	-	-	-	-	-	-	-	-	169	-	1,609	22,316	24,095
Colstrip Pond	408598	-	-	-	-	-	-	-	-	-	-	-	-	-
Cholla Ash-Flyash Pond	408599	-	-	-	-	-	-	-	-	-	-	-	-	-
Naughton South Ash Pond	408625	-	-	-	-	-	-	-	-	-	-	800	20,510	21,310
Hayden Ash Landfill	408762	-	-	-	-	-	-	-	-	-	-	-	-	-
NTO Parking Asbestos	408822	-	-	-	-	-	-	-	-	-	-	700	217,040	217,740
Total		551,156	115,432	268,119	328,437	283,386	302,805	452,227	605,740	505,048	442,510	420,769	1,457,930	5,733,560

** 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 - December 2018
Environmental Remediation
Adjustment to Taxes

<u>Account</u>	<u>Secondary</u>	<u>Description</u>	Unadjusted Dec-18	Book <u>Amortization</u>	Adjusted Amount	Incremental Adjustment	WCA Factor	
4099300	415300	Hazardous Waste Clean-up Costs	3,821,579		-	(3,821,579)	SO	Ref. 8.2
4098300	415301	Environmental Costs WA	48,290		-	(48,290)	WA	Ref. 8.2
4098300	605301	Environmental Regulated	3,202,927		-	(3,202,927)	SO	Ref. 8.2
			<u>570,362</u>		<u>-</u>	<u>(570,362)</u>		
41010	415300	Hazardous Waste Clean-up Costs	939,596		-	(939,596)	SO	NOTE 1
41110	415301	Environmental Costs WA	(11,873)		-	11,873	WA	Ref. 8.2
41110	605301	Environmental Regulated	(787,491)		-	787,491	SO	NOTE 1
			<u>140,232</u>		<u>-</u>	<u>(140,232)</u>		
AMA Balances:								
283	287634	DTL 415.300 Environmental Clean-up Accrual	(20,664,448)		-	20,664,448	SO	NOTE 1
283	287591	DTL 415.301 Environmental Clean-up Accrual	487,926		-	(487,926)	WA	Ref. 8.2
190	287240	DTA 605.301 Environmental Regulated	13,688,479		-	(13,688,479)	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	(103,187)	CA	Situs	-	8.3.1
Customer Advances	252	RES	(983,795)	OR	Situs	-	8.3.1
Customer Advances	252	RES	(324,156)	WA	Situs	(324,156)	8.3.1
Customer Advances	252	RES	(356,523)	ID	Situs	-	8.3.1
Customer Advances	252	RES	(8,832,626)	UT	Situs	-	8.3.1
Customer Advances	252	RES	(463,085)	WY-ALL	Situs	-	8.3.1
Customer Advances	252	RES	(11,632,384)	SG	8.001%	(930,731)	8.3.1
Customer Advances	252	RES	-	CAGW	22.008%	-	8.3.1
Customer Advances	252	RES	22,695,756	CAGE	0.000%	-	8.3.1
			-			(1,254,887)	

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 - December 2018
Customer Advances for Construction

AMA Basis:

Account	AMA Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	-	(103,187)	(103,187)	Page 8.3
252OR	(883,368)	(1,867,163)	(983,795)	Page 8.3
252WA	(8,809)	(332,965)	(324,156)	Page 8.3
252IDU	-	(356,523)	(356,523)	Page 8.3
252UT	(668,152)	(9,500,778)	(8,832,626)	Page 8.3
252WYP	-	(463,085)	(463,085)	Page 8.3
252WYU	-	-	-	Page 8.3
252SG	322,409	(11,309,975)	(11,632,384)	Page 8.3
252CAGW	-	-	-	Page 8.3
252CAGE	(40,897,694)	(18,201,937)	22,695,756	Page 8.3
Total	(42,135,614)	(42,135,613)	-	

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Steam Production	312	PRO	4,573,361	JBG	22.008%	1,006,497	8.4.1
Other Production	343	PRO	420,615,984	CAGW	22.008%	92,568,396	8.4.1
Transmission	355	PRO	123,634,895	CAGW	22.008%	27,209,341	8.4.1
Distribution	364	PRO	5,372,459	WA	Situs	5,372,459	8.4.1
General Plant	397	PRO	2,542,500	SO	6.762%	171,920	8.4.1
Intangible Plant	303	PRO	19,436,000	SO	6.762%	1,314,233	8.4.1
			<u>576,175,199</u>			<u>127,642,847</u>	
Adjustment to Tax:							
Schedule M Additions	SCHMAT	PRO	127,496	JBG	22.008%	28,059	8.4.3
Schedule M Additions	SCHMAT	PRO	15,625,592	CAGW	22.008%	3,438,852	8.4.3
Schedule M Additions	SCHMAT	PRO	148,703	WA	Situs	148,703	8.4.3
Schedule M Additions	SCHMAT	PRO	1,048,293	SO	6.762%	70,884	8.4.3
			<u>16,950,084</u>			<u>3,686,498</u>	
Schedule M Deductions	SCHMDT	PRO	221,436	JBG	22.008%	48,733	8.4.3
Schedule M Deductions	SCHMDT	PRO	90,304,942	CAGW	22.008%	19,874,146	8.4.3
Schedule M Deductions	SCHMDT	PRO	201,467	WA	Situs	201,467	8.4.3
Schedule M Deductions	SCHMDT	PRO	6,986,519	SO	6.762%	472,418	8.4.3
			<u>97,714,364</u>			<u>20,596,765</u>	
Deferred Tax Expense	41010	PRO	23,097	JBG	22.008%	5,083	8.4.3
Deferred Tax Expense	41010	PRO	18,361,113	CAGW	22.008%	4,040,880	8.4.3
Deferred Tax Expense	41010	PRO	12,971	WA	Situs	12,971	8.4.3
Deferred Tax Expense	41010	PRO	1,460,008	SO	6.762%	98,724	8.4.3
			<u>19,857,189</u>			<u>4,157,658</u>	
Accum Def Inc Tax Bal	282	PRO	(23,097)	JBG	22.008%	(5,083)	8.4.3
Accum Def Inc Tax Bal	282	PRO	(18,361,113)	CAGW	22.008%	(4,040,880)	8.4.3
Accum Def Inc Tax Bal	282	PRO	(12,971)	WA	Situs	(12,971)	8.4.3
Accum Def Inc Tax Bal	282	PRO	(1,460,008)	SO	6.762%	(98,724)	8.4.3
			<u>(19,857,189)</u>			<u>(4,157,658)</u>	

Description of Adjustment

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

PacifiCorp
Results of Operations - December 2018
Major Plant Addition Summary

Description	Factor	Jan19 to Dec19 Plant Additions	Ref#
Steam Production Plant:			
Various	JBG	4,573,361	
Total Steam Plant		4,573,361	8.4.2
Other Production Plant:			
Various	CAGW	420,615,984	
Total Other Plant		420,615,984	8.4.2
Transmission Plant:			
Various	CAGW	123,634,895	
Total Transmission Plant		123,634,895	8.4.2
Distribution Plant:			
Washington	WA	5,372,459	
Total Distribution Plant		5,372,459	8.4.2
General Plant:			
Washington	WA	-	
General	SO	2,542,500	
General	CN	-	
General	CAGW	-	
Total General Plant		2,542,500	8.4.2
Intangible Plant:			
General	SO	19,436,000	
General	CN	-	
General	CAGW	-	
Total Intangible Plant		19,436,000	8.4.2
Total Electric Plant in Service		576,175,199	
		Ref 8.4	

PacifiCorp
 Results of Operations - December 2018
 Major Plant Addition Detail - January 2019 - December 2019

Project Description	Account	Factor	In-Service Date	Jan 19 - Dec 19 Plant Additions
Steam Production				
Jim Bridger U3 SCR Catalyst Replacement 19	312	JBG	Jun-19	2,452,871
Jim Bridger U3 Reheater Bottom Bend Replacement 19	312	JBG	Jun-19	2,120,490
Steam Production Total				4,573,361
Other Production				
Goodnoe Hills Repowering	343	CAGW	Oct-19	104,050,350
Leaning Juniper Repowering	343	CAGW	Aug-19	105,809,433
Marengo 1 Repowering	343	CAGW	Nov-19	140,398,920
Marengo 2 Repowering	343	CAGW	Nov-19	70,357,281
Other Production Total				420,615,984
General				
Tier 1 Storage TOM	397	SO	Dec-19	2,542,500
General Total				2,542,500
Transmission				
Boise White Paper LLC Load Addition - T	355	CAGW	Aug-19	6,135,280
Vitesse - Facebook 60 MW Load Addition	355	CAGW	Dec-19	6,311,704
Wallula - McNary 230 kV Line	355	CAGW	Jan-19	34,723,150
Vantage - Pomona Heights - TPL002	355	CAGW	Oct-19	48,464,761
Delta Fire Lakehead	355	CAGW	Feb-19	28,000,000
Transmission Total				123,634,895
Distribution				
Boise White Paper LLC Load Addition	364	WA	Aug-19	2,000,000
Tieton Substation Increase Capacity	364	WA	Dec-19	3,372,459
Distribution Total				5,372,459
Intangible				
UII Revenue Module	303	SO	Dec-19	3,300,000
Mission 3	303	SO	Dec-19	9,536,000
Energizing Customer Tools (ECT)	303	SO	Jun-19	6,600,000
Intangible Total				19,436,000
				576,175,199
				Ref. 8.4.1

Description	Allocation Factor	CY 2019 Plt Adds	SCHMAT Book Depreciation	SCHMDT Tax Depreciation	41010 Deferred Tax Expense	Year End 282 Accum Def Income Tax Balance
Steam Plant in June 2019 - Pollution Control	JBG	2,452,871	68,381	141,918	18,081	(18,081)
Steam Plant in June 2019	JBG	2,120,490	59,115	79,518	5,016	(5,016)
Total Steam		<u>4,573,361</u>	<u>127,496</u>	<u>221,436</u>	<u>23,097</u>	<u>(23,097)</u>
Goodnoe Hills Repowering	CAGW	104,050,350	3,317,523	20,810,070	4,300,824	(4,300,824)
Leaning Juniper Repowering	CAGW	105,809,433	3,373,611	21,161,887	4,373,533	(4,373,533)
Marengo 1 Repowering	CAGW	140,398,920	4,476,456	28,079,784	5,803,256	(5,803,256)
Marengo 2 Repowering	CAGW	70,357,281	2,243,260	14,071,456	2,908,152	(2,908,152)
Total Other Production		<u>420,615,984</u>	<u>13,410,850</u>	<u>84,123,197</u>	<u>17,385,765</u>	<u>(17,385,765)</u>
Transmission Jan 2019	CAGW	34,723,150	622,020	1,736,158	273,924	(273,924)
Transmission Feb 2019	CAGW	28,000,000	501,577	1,400,000	220,892	(220,892)
Transmission Aug 2019	CAGW	6,135,280	109,904	306,764	48,401	(48,401)
Transmission October 2018	CAGW	48,464,761	868,176	2,423,238	382,338	(382,338)
Transmission December 2018	CAGW	6,311,704	113,065	315,585	49,793	(49,793)
Total Transmission		<u>123,634,895</u>	<u>2,214,742</u>	<u>6,181,745</u>	<u>975,348</u>	<u>(975,348)</u>
Distribution WA June 2019	WA	2,000,000	55,357	75,000	4,828	(4,828)
Distribution WA December 2019	WA	3,372,459	93,346	126,467	8,143	(8,143)
Total Distribution		<u>5,372,459</u>	<u>148,703</u>	<u>201,467</u>	<u>12,971</u>	<u>(12,971)</u>
Tier 1 Storage TOM - Dec 2019	SO	2,542,500	147,268	508,500	88,815	(88,815)
Intangible June 2019 - Energizing Customer Tools (ECT)	SO	6,600,000	305,967	2,199,780	465,624	(465,624)
Intangible December 2019 - UII Revenue Module	SO	3,300,000	152,983	1,099,890	232,812	(232,812)
Intangible December 2019 - Mission 3	SO	9,536,000	442,075	3,178,349	672,757	(672,757)
Total Intangible		<u>19,436,000</u>	<u>901,025</u>	<u>6,478,019</u>	<u>1,371,193</u>	<u>(1,371,193)</u>
Total Property in service		<u>576,175,199</u>	<u>16,950,084</u>	<u>97,714,364</u>	<u>19,857,189</u>	<u>(19,857,189)</u>
Total by Allocation Factor:						
JBG		4,573,361	127,496	221,436	23,097	(23,097)
CAGW		544,250,879	15,625,592	90,304,942	18,361,113	(18,361,113)
WA		5,372,459	148,703	201,467	12,971	(12,971)
SO		21,978,500	1,048,293	6,986,519	1,460,008	(1,460,008)
Total by Allocation Factor		<u>576,175,199</u>	<u>16,950,084</u>	<u>97,714,364</u>	<u>19,857,189</u>	<u>(19,857,189)</u>

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Current Assets:							
Other A/R	OWC143	RES	(54,237,624)	SO	6.762%	(3,667,466)	
Accounts Payable	OWC232	RES	7,072,063	SO	6.762%	478,202	
Accounts Payable	OWC232	RES	245,720	SG	8.001%	19,661	
Accounts Payable	OWC232	RES	3,048,556	CAEE	0.000%	-	
Accounts Payable	OWC232	RES	-	CAGE	0.000%	-	
Accounts Payable	OWC232	RES	-	OR	Situs	-	
Other Deferred Credit	OWC2533	RES	6,387,172	CAGE	0.000%	-	
ARO Reg Liability	OWC254105	RES	(19,803)	CAEE	0.000%	-	
ARO Reg Liability	OWC254105	RES	19,803	CAGE	0.000%	-	
			<u>(37,484,112)</u>			<u>(3,169,604)</u>	8.5.2
Fuel Stock:							
Fuel Stock	151	RES	(170,745,029)	CAEE	0.000%	-	
Fuel Stock	151	RES	(1,753,591)	CAEW	22.776%	(399,390)	
Fuel Stock	151	RES	(26,083,205)	JBE	22.776%	(5,940,591)	
			<u>(198,581,824)</u>			<u>(6,339,981)</u>	8.5.2
Materials & Supplies							
Materials & Supplies	154	RES	(119,469,722)	CAGE	0.000%	-	
Materials & Supplies	154	RES	(10,442,522)	WY-ALL	Situs	-	
Materials & Supplies	154	RES	(1,237,812)	WY-ALL	Situs	-	
Materials & Supplies	154	RES	(4,872,382)	JBG	22.008%	(1,072,305)	
Materials & Supplies	154	RES	(37,079,188)	OR	Situs	-	
Materials & Supplies	154	RES	(47,514,787)	UT	Situs	-	
Materials & Supplies	154	RES	(7,661,317)	CAGW	22.008%	(1,686,089)	
Materials & Supplies	154	RES	(1,710,892)	CA	Situs	-	
Materials & Supplies	154	RES	(5,652,493)	WA	Situs	(5,652,493)	
Materials & Supplies	154	RES	(5,585,116)	ID	Situs	-	
Materials & Supplies	154	RES	1,722,304	SNPD	6.490%	111,782	
Materials & Supplies	154	RES	(82,617)	SO	6.762%	(5,586)	
Materials & Supplies	154	RES	-	SNPPS	5.027%	-	
Materials & Supplies	154	RES	-	CAEE	0.000%	-	
Materials & Supplies	154	RES	(450,638)	SG	8.001%	(36,056)	
			<u>(240,037,181)</u>			<u>(8,340,747)</u>	8.5.2
Prepayments:							
Prepaid Insurance	165	RES	(5,115,675)	SO	6.762%	(345,914)	
Prepaid Taxes	165	RES	(5,022,230)	GPS	6.762%	(339,596)	
Prepaid Taxes	165	RES	(936,115)	SO	6.762%	(63,299)	
Prepayments - Coal	165	RES	-	CAEE	0.000%	-	
Prepayments - Other	165	RES	(15,923,262)	SO	6.762%	(1,076,707)	
Prepayments - Other	165	RES	(1,108,308)	SG	8.001%	(88,678)	
Prepayments - Other	165	RES	(29,333)	GPS	6.762%	(1,983)	
Prepayments - Other	165	RES	(3,402,804)	UT	Situs	-	
Prepayments - Other	165	RES	(244,250)	ID	Situs	-	
Prepayments - Other	165	RES	(2,302,775)	OR	Situs	-	
Prepayments - Other	165	RES	(146,513)	WY-ALL	Situs	-	
			<u>(34,231,265)</u>			<u>(1,916,177)</u>	8.5.2

Description of Adjustment

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Prepayments (cont.):							
Prepayments - Other	165	RES	(1,098,515)	CAGE	0.000%	-	
Prepayments - Other	165	RES	21,538	CAEE	0.000%	-	
Prepayments - Other	165	RES	(4,055)	CAEW	22.776%	(924)	
Prepayments - Other	165	RES	<u>(994,008)</u>	CAGW	22.008%	<u>(218,759)</u>	
			<u>(2,075,040)</u>			<u>(219,683)</u>	8.5.2
Miscellaneous Deferred Debits:							
Miscellaneous Deferred Debits	186M	RES	(12,729,529)	SG	8.001%	(1,018,516)	
Miscellaneous Deferred Debits	186M	RES	(263,083)	SO	6.762%	(17,789)	
Miscellaneous Deferred Debits	186M	RES	(1,819,933)	CAEE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(14,230,377)	CAGW	22.008%	(3,131,795)	
Miscellaneous Deferred Debits	186M	RES	(37,699,438)	CAGE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	<u>(2,038)</u>	JBE	22.776%	<u>(464)</u>	
			<u>(66,744,397)</u>			<u>(4,168,564)</u>	8.5.3
Miscellaneous Rate Base:							
Miscellaneous Rate Base	182M	RES	1,457,105	CA	Situs	-	
Miscellaneous Rate Base	182M	RES	2,461,475	SO	6.762%	166,441	
Miscellaneous Rate Base	182M	RES	(195,385,692)	CAEE	0.000%	-	
Miscellaneous Rate Base	182M	RES	(3,448,669)	CAGE	0.000%	-	
Miscellaneous Rate Base	182M	RES	(833,671)	ID	Situs	-	
Miscellaneous Rate Base	182M	RES	6,565,981	OR	Situs	-	
Miscellaneous Rate Base	182M	RES	-	SE	7.483%	-	
Miscellaneous Rate Base	182M	RES	(8,975,637)	UT	Situs	-	
Miscellaneous Rate Base	182M	RES	(11,752,336)	WY-ALL	Situs	-	
Miscellaneous Rate Base	182M	RES	4,718,502	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	92,019	WY-ALL	Situs	-	
Miscellaneous Rate Base	182W	RES	<u>-</u>	CAGE	0.000%	<u>-</u>	
			<u>(206,788,244)</u>			<u>166,441</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	8,421,092	SO	6.762%	569,422	
Pension and Benefits Provisions	2283	RES	<u>2,516,260</u>	SO	6.762%	<u>170,146</u>	
			<u>10,937,352</u>			<u>739,567</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 December 2018.

PacifiCorp
Washington Results of Operations - December 2018
Miscellaneous Rate Base

Description	Account	Factor	Per Books	
			December 2018 AMA Balance	Ref.
Current Assets:				
Other A/R	143	SO	54,237,624	
Accounts Payable	232	SO	(7,072,063)	
Accounts Payable	232	SG	(245,720)	
Accounts Payable	232	CAEE	(3,048,556)	
Accounts Payable	232	CAGE	-	
Accounts Payable	232	OR	-	
Other Msc. Df. Crd.	2533	CAEE	-	
Asset Retir. Oblig.	230	CAEE	-	
Other Deferred Credit	2533	CAGE	(6,387,172)	
ARO Reg Liability	254105	CAEE	19,803	
ARO Reg Liability	254105	CAGE	(19,803)	
Total Current Assets			37,484,112	Ref. 8.5
Materials and Supplies				
Fuel Stock	151	CAEE	170,745,029	
Fuel Stock	151	CAEW	1,753,591	
Fuel Stock	151	JBE	26,083,205	
			198,581,824	Ref. 8.5
Materials and Supplies	154	CAGE	119,469,722	
Materials and Supplies	154	WYP	10,442,522	
Materials and Supplies	154	WYU	1,237,812	
Materials and Supplies	154	JBG	4,872,382	
Materials and Supplies	154	OR	37,079,188	
Materials and Supplies	154	UT	47,514,787	
Materials and Supplies	154	CAGW	7,661,317	
Materials and Supplies	154	CA	1,710,892	
Materials and Supplies	154	WA	5,652,493	
Materials and Supplies	154	ID	5,585,116	
Materials and Supplies	154	SNPD	(1,722,304)	
Materials and Supplies	154	SO	82,617	
Materials and Supplies	154	SNPPS	-	
Materials and Supplies	154	CAEE	-	
Materials and Supplies	154	SG	450,638	
			240,037,181	Ref. 8.5
Prepayments:				
Prepaid Insurance	165	SO	5,115,675	
Prepaid Taxes	165	GPS	5,022,230	
Prepaid Taxes	165	SO	936,115	
Prepayments - Coal	165	CAEE	-	
Prepayments - Other	165	SO	15,923,262	
Prepayments - Other	165	SG	1,108,308	
Prepayments - Other	165	GPS	29,333	
Prepayments - Other	165	UT	3,402,804	
Prepayments - Other	165	ID	244,250	
Prepayments - Other	165	OR	2,302,775	
Prepayments - Other	165	WYP	146,513	
Prepayments - Other	165	CAGE	1,098,515	
Prepayments - Other	165	CAEE	(21,538)	
Prepayments - Other	165	CAEW	4,055	
Prepayments - Other	165	CAGW	994,008	
Total Prepayments			36,306,305	Ref. 8.5 & 8.5.1

PacifiCorp
Washington Results of Operations - December 2018
Miscellaneous Rate Base

Description	Account	Factor	Per Books	
			December 2018 AMA Balance	Ref.
Miscellaneous Deferred Debits:				
Miscellaneous Deferred Debits	186M	SG	12,729,529	
Miscellaneous Deferred Debits	186M	SO	263,083	
Miscellaneous Deferred Debits	186M	CAEE	1,819,933	
Miscellaneous Deferred Debits	186M	CAGW	14,230,377	
Miscellaneous Deferred Debits	186M	CAGE	37,699,438	
Miscellaneous Deferred Debits	186M	JBE	2,038	
Total Miscellaneous Deferred Debits			66,744,397	Ref. 8.5.1
Miscellaneous Rate Base:				
Miscellaneous Rate Base	182M	CA	(1,457,105)	
Miscellaneous Rate Base	182M	SO	(2,461,475)	
Miscellaneous Rate Base	182M	CAEE	195,385,692	
Miscellaneous Rate Base	182M	CAGE	3,448,669	
Miscellaneous Rate Base	182M	ID	833,671	
Miscellaneous Rate Base	182M	OR	(6,565,981)	
Miscellaneous Rate Base	182M	SE	-	
Miscellaneous Rate Base	182M	UT	8,975,637	
Miscellaneous Rate Base	182M	WYP	11,752,336	
Miscellaneous Rate Base	182M	WYU	(4,718,502)	
Miscellaneous Rate Base	182W	CA	0	
Miscellaneous Rate Base	182W	ID	1,687,321	
Miscellaneous Rate Base	182W	WYP	(92,019)	
Miscellaneous Rate Base	182W	CAGE	-	
Total Miscellaneous Rate Base			206,788,244	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	(274,584)	WA	Situs	(274,584)	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 - December 2018
 Depreciation Schedule - Colstrip #4 AFUDC

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

	Depr Rate	Depreciation	Balance	AMA Balance	Schedule M Deduction	12 Month Rolling Exp/Sch M.
Jan-18		(1,687)	(283,019)	(293,141)	(1,687)	(20,244)
Feb-18		(1,687)	(281,332)	(291,454)	(1,687)	(20,244)
Mar-18		(1,687)	(279,645)	(289,767)	(1,687)	(20,244)
Apr-18		(1,687)	(277,958)	(288,080)	(1,687)	(20,244)
May-18		(1,687)	(276,271)	(286,393)	(1,687)	(20,244)
Jun-18		(1,687)	(274,584)	(284,706)	(1,687)	(20,244)
Jul-18		(1,687)	(272,897)	(283,019)	(1,687)	(20,244)
Aug-18		(1,687)	(271,210)	(281,332)	(1,687)	(20,244)
Sep-18		(1,687)	(269,523)	(279,645)	(1,687)	(20,244)
Oct-18		(1,687)	(267,836)	(277,958)	(1,687)	(20,244)
Nov-18		(1,687)	(266,149)	(276,271)	(1,687)	(20,244)
Dec-18		(1,687)	(264,462)	(274,584)	(1,687)	(20,244)
				Page 8.6		Page 8.6

NOTE:

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
WA Customer Service Deposit Interest	4311	RES	52,311	WA	Situs	52,311	8.7.1
Adjustment to Rate Base:							
WA Customer Service Deposits	235	RES	(2,915,832)	WA	Situs	(2,915,832)	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 - December 2018
Customer Service Deposits
State of Washington

Customer Service Deposits - Interest Expense

GL 585100

Month	Amount	
Jan-18	16,859	
Feb-18	1,842	
Mar-18	2,204	
Apr-18	2,872	
May-18	2,675	
Jun-18	2,991	
Jul-18	3,299	
Aug-18	3,443	
Sep-18	4,110	
Oct-18	3,673	
Nov-18	4,316	
Dec-18	4,029	
Interest Expense	<u>52,311</u>	Ref. 8.7

Customer Service Deposits - Balances

GL Accounts 230140

Month	Balance	
Dec-17	2,940,611	
Jan-18	2,970,598	
Feb-18	2,965,491	
Mar-18	2,952,705	
Apr-18	2,953,417	
May-18	2,906,120	
Jun-18	2,886,385	
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	
AMA Balance	<u><u>2,915,832</u></u>	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	31,518,284	WA	Situs	31,518,284	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 - December 2018
 Investor Supplied Working Capital

Adjustments to working capital calculation

	Current Asset	Current Liability	Investments	Invested Capital	ISWC	WA Investment Allocation %	WA ISWC
UE - 130043 Approved Methodology:							
	1,658,739,623	1,099,545,359	14,073,328,275	14,632,237,172	558,908,897	5.64%	31,518,284

Ref. 8.8

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Steam Plant	312	RES	(223,151,963)	JBG	22.008%	(49,110,876)	8.9.1
Steam Plant	108SP	RES	16,104,283	JBG	22.008%	3,544,201	8.9.1
Adjustment to Tax							
Accum Def Income Tax	282	RES	10,300,968	JBG	22.008%	2,267,018	

Description of Adjustment

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

PacifiCorp
Results of Operations - December 2018
Removal of Bridger SCR

Depreciation Rates:

Steam JBG 2.788%
 General JBG 4.846%

	Capital Additions			Balance		Depreciation Expense			Depreciation Reserve		
	Steam	General	Total	Steam	General	Steam	General	Total	Steam	General	Total
Nov-15	100,220,454	-	100,220,454	100,220,454	-	116,419	-	116,419	(116,419)	-	(116,419)
Dec-15	1,313,113	6,941	1,320,054	101,533,567	6,941	234,363	14	234,377	(350,782)	(14)	(350,796)
Jan-16	885,720	335	886,055	102,419,287	7,276	236,917	29	236,946	(587,699)	(43)	(587,742)
Feb-16	910,802	63	910,865	103,330,089	7,339	239,004	30	239,034	(826,703)	(72)	(826,775)
Mar-16	366,401	(7,339)	359,062	103,696,490	-	240,488	(72)	240,416	(1,067,191)	(0)	(1,067,191)
Apr-16	13,071	-	13,071	103,709,561	-	240,929	-	240,929	(1,308,120)	(0)	(1,308,120)
May-16	(9,909)	-	(9,909)	103,699,653	-	240,932	-	240,932	(1,549,052)	(0)	(1,549,052)
Jun-16	11,326	-	11,326	103,710,979	-	240,934	-	240,934	(1,789,986)	(0)	(1,789,986)
Jul-16	(44,262)	-	(44,262)	103,666,717	-	240,896	-	240,896	(2,030,881)	(0)	(2,030,881)
Aug-16	4,493	-	4,493	103,671,209	-	240,849	-	240,849	(2,271,731)	(0)	(2,271,731)
Sep-16	-	-	-	103,671,209	-	240,855	-	240,855	(2,512,585)	(0)	(2,512,586)
Oct-16	3,962,373	-	3,962,373	107,633,582	-	245,457	-	245,457	(2,758,043)	(0)	(2,758,043)
Nov-16	114,351,365	-	114,351,365	221,984,947	-	382,894	-	382,894	(3,140,937)	(0)	(3,140,937)
Dec-16	921,773	-	921,773	222,906,721	-	516,798	-	516,798	(3,657,735)	(0)	(3,657,735)
Jan-17	586,749	-	586,749	223,493,470	-	518,551	-	518,551	(4,176,286)	(0)	(4,176,286)
Feb-17	25,519	-	25,519	223,518,989	-	519,262	-	519,262	(4,695,548)	(0)	(4,695,548)
Mar-17	(356,501)	-	(356,501)	223,162,488	-	518,877	-	518,877	(5,214,425)	(0)	(5,214,426)
Apr-17	18,450	-	18,450	223,180,938	-	518,485	-	518,485	(5,732,910)	(0)	(5,732,910)
May-17	64,048	-	64,048	223,244,986	-	518,581	-	518,581	(6,251,491)	(0)	(6,251,491)
Jun-17	64,805	-	64,805	223,309,791	-	518,730	-	518,730	(6,770,221)	(0)	(6,770,221)
Jul-17	11,506	-	11,506	223,321,297	-	518,819	-	518,819	(7,289,040)	(0)	(7,289,040)
Aug-17	6,854	-	6,854	223,328,151	-	518,840	-	518,840	(7,807,880)	(0)	(7,807,881)
Sep-17	(42,286)	-	(42,286)	223,285,865	-	518,799	-	518,799	(8,326,680)	(0)	(8,326,680)
Oct-17	4,625	-	4,625	223,290,490	-	518,755	-	518,755	(8,845,435)	(0)	(8,845,435)
Nov-17	(131,314)	-	(131,314)	223,159,176	-	518,608	-	518,608	(9,364,043)	(0)	(9,364,043)
Dec-17	885	-	885	223,160,061	-	518,457	-	518,457	(9,882,500)	(0)	(9,882,500)
Jan-18	15,474	-	15,474	223,175,536	-	518,476	-	518,476	(10,400,976)	(0)	(10,400,976)
Feb-18	8,759	-	8,759	223,184,295	-	518,504	-	518,504	(10,919,479)	(0)	(10,919,480)
Mar-18	-	-	-	223,184,295	-	518,514	-	518,514	(11,437,994)	(0)	(11,437,994)
Apr-18	-	-	-	223,184,295	-	518,514	-	518,514	(11,956,508)	(0)	(11,956,508)
May-18	-	-	-	223,184,295	-	518,514	-	518,514	(12,475,022)	(0)	(12,475,022)
Jun-18	-	-	-	223,184,295	-	518,514	-	518,514	(12,993,536)	(0)	(12,993,536)
Jul-18	-	-	-	223,184,295	-	518,514	-	518,514	(13,512,050)	(0)	(13,512,050)
Aug-18	(32,331)	-	(32,331)	223,151,963	-	518,476	-	518,476	(14,030,526)	(0)	(14,030,526)
Sep-18	-	-	-	223,151,963	-	518,439	-	518,439	(14,548,965)	(0)	(14,548,965)
Oct-18	349	-	349	223,152,312	-	518,439	-	518,439	(15,067,404)	(0)	(15,067,404)
Nov-18	(349)	-	(349)	223,151,963	-	518,439	-	518,439	(15,585,844)	(0)	(15,585,844)
Dec-18	-	-	-	223,151,963	-	518,439	-	518,439	(16,104,283)	(0)	(16,104,283)
	223,151,963	-	223,151,963			16,104,283	0	16,104,283	(16,104,283)	(0)	(16,104,283)
			Ref 8.9								Ref 8.9

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL	FACTOR	FACTOR %	WASHINGTON	REF#
			COMPANY			ALLOCATED	
	302	RES	682	CAGW	22.008%	150	8.10.7
	303	RES	1,031	CA	Situs	-	8.10.7
	303	RES	(14,043)	CAEE	0.000%	-	8.10.7
	303	RES	1,816,189	CAGE	0.000%	-	8.10.7
	303	RES	387,521	CAGW	22.008%	85,285	8.10.7
	303	RES	3,854,468	CN	6.969%	268,615	8.10.7
	303	RES	1,603	ID	Situs	-	8.10.7
	303	RES	(8,398)	JBG	22.008%	(1,848)	8.10.7
	303	RES	(908)	OR	Situs	-	8.10.7
	303	RES	456,096	SO	6.762%	30,841	8.10.7
	303	RES	1,391,478	UT	Situs	-	8.10.7
	303	RES	1,890	WA	Situs	1,890	8.10.7
	303	RES	2,312,517	WY-ALL	Situs	-	8.10.7
	310	RES	-	CAGE	0.000%	-	8.10.7
	311	RES	2,166,827	CAGE	0.000%	-	8.10.7
	311	RES	50,457	CAGW	22.008%	11,105	8.10.7
	311	RES	538,113	JBG	22.008%	118,427	8.10.7
	312	RES	15,508,780	CAGE	0.000%	-	8.10.7
	312	RES	14,875	CAGW	22.008%	3,274	8.10.7
	312	RES	6,777,572	JBG	22.008%	1,491,596	8.10.7
	314	RES	5,573,611	CAGE	0.000%	-	8.10.7
	314	RES	610	CAGW	22.008%	134	8.10.7
	314	RES	140,102	JBG	22.008%	30,833	8.10.7
	315	RES	(333,362)	CAGE	0.000%	-	8.10.7
	315	RES	42,778	CAGW	22.008%	9,415	8.10.7
	315	RES	36,877	JBG	22.008%	8,116	8.10.7
	316	RES	144,580	CAGE	0.000%	-	8.10.7
	316	RES	0	CAGW	22.008%	0	8.10.7
	316	RES	133,366	JBG	22.008%	29,351	8.10.7
	330	RES	16,021	CAGW	22.008%	3,526	8.10.7
	331	RES	461,929	CAGE	0.000%	-	8.10.7
	331	RES	387,303	CAGW	22.008%	85,237	8.10.7
	332	RES	570,274	CAGE	0.000%	-	8.10.7
	332	RES	2,894,929	CAGW	22.008%	637,111	8.10.7
	333	RES	2,901,036	CAGE	0.000%	-	8.10.7
	333	RES	1,020,757	CAGW	22.008%	224,646	8.10.7
	334	RES	502,753	CAGE	0.000%	-	8.10.7
	334	RES	640,264	CAGW	22.008%	140,908	8.10.7
	335	RES	781	CAGW	22.008%	172	8.10.7
	336	RES	401,383	CAGE	0.000%	-	8.10.7
	336	RES	331,144	CAGW	22.008%	72,878	8.10.7
			<u>51,123,888</u>			<u>3,251,660</u>	

Description of Adjustment

This adjustment walks forward December 2018 Average-of-Monthly-Average electric plant in-service balances to End-of-Period levels as of December 31, 2018.

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL			WASHINGTON		REF#
			COMPANY	FACTOR	FACTOR %	ALLOCATED		
	340	RES	(28,322)	CAGW	22.008%	(6,233)		8.10.7
	341	RES	192,909	CAGE	0.000%	-		8.10.8
	341	RES	201,083	CAGW	22.008%	44,254		8.10.8
	342	RES	120	CAGE	0.000%	-		8.10.8
	343	RES	1,071,684	CAGE	0.000%	-		8.10.8
	343	RES	250,194	CAGW	22.008%	55,062		8.10.8
	344	RES	109,199	CAGE	0.000%	-		8.10.8
	344	RES	7,723	CAGW	22.008%	1,700		8.10.8
	345	RES	27,769	CAGE	0.000%	-		8.10.8
	345	RES	244,044	CAGW	22.008%	53,709		8.10.8
	346	RES	(2)	CAGE	0.000%	-		8.10.8
	346	RES	13,522	CAGW	22.008%	2,976		8.10.8
	350	RES	2,816,503	CAGE	0.000%	-		8.10.8
	350	RES	146,868	CAGW	22.008%	32,322		8.10.8
	352	RES	4,111,684	CAGE	0.000%	-		8.10.8
	352	RES	4,339,761	CAGW	22.008%	955,087		8.10.8
	352	RES	(2,643)	JBG	22.008%	(582)		8.10.8
	353	RES	21,230,912	CAGE	0.000%	-		8.10.8
	353	RES	13,375,072	CAGW	22.008%	2,943,561		8.10.8
	353	RES	549,953	JBG	22.008%	121,033		8.10.8
	354	RES	372,123	CAGE	0.000%	-		8.10.8
	354	RES	126,963	CAGW	22.008%	27,942		8.10.8
	355	RES	5,902,797	CAGE	0.000%	-		8.10.8
	355	RES	4,613,004	CAGW	22.008%	1,015,222		8.10.8
	355	RES	398	JBG	22.008%	88		8.10.8
	355	RES	272	SG	8.001%	22		8.10.8
	356	RES	4,814,376	CAGE	0.000%	-		8.10.8
	356	RES	2,620,056	CAGW	22.008%	576,617		8.10.8
	356	RES	56	JBG	22.008%	12		8.10.8
	357	RES	582	CAGW	22.008%	128		8.10.8
	360	RES	1,880	CA	Situs	-		8.10.8
	360	RES	10,725	ID	Situs	-		8.10.8
	360	RES	57,722	OR	Situs	-		8.10.8
	360	RES	(26,570)	UT	Situs	-		8.10.8
	360	RES	4,507	WA	Situs	4,507		8.10.8
	360	RES	13,091	WY-ALL	Situs	-		8.10.8 - 8.10.9
	361	RES	21,595	CA	Situs	-		8.10.9
	361	RES	230,217	ID	Situs	-		8.10.9
			<u>67,421,825</u>			<u>5,827,426</u>		

Description of Adjustment

This adjustment walks forward December 2018 Average-of-Monthly-Average electric plant in-service balances to End-of-Period levels as of December 31, 2018.

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL	FACTOR	FACTOR %	WASHINGTON	REF#
			COMPANY			ALLOCATED	
	361	RES	489,453	OR	Situs	-	8.10.9
	361	RES	1,209,158	UT	Situs	-	8.10.9
	361	RES	41,262	WA	Situs	41,262	8.10.9
	361	RES	41,808	WY-ALL	Situs	-	8.10.9
	362	RES	477,988	CA	Situs	-	8.10.9
	362	RES	1,649,359	ID	Situs	-	8.10.9
	362	RES	4,691,065	OR	Situs	-	8.10.9
	362	RES	6,961,119	UT	Situs	-	8.10.9
	362	RES	638,671	WA	Situs	638,671	8.10.9
	362	RES	330,301	WY-ALL	Situs	-	8.10.9
	364	RES	462,977	CA	Situs	-	8.10.9
	364	RES	1,427,218	ID	Situs	-	8.10.9
	364	RES	5,319,292	OR	Situs	-	8.10.9
	364	RES	5,957,103	UT	Situs	-	8.10.9
	364	RES	1,353,386	WA	Situs	1,353,386	8.10.9
	364	RES	3,281,757	WY-ALL	Situs	-	8.10.9
	365	RES	37,207	CA	Situs	-	8.10.9
	365	RES	315,464	ID	Situs	-	8.10.9
	365	RES	2,423,302	OR	Situs	-	8.10.9
	365	RES	2,603,952	UT	Situs	-	8.10.9
	365	RES	1,149,103	WA	Situs	1,149,103	8.10.9
	365	RES	1,206,035	WY-ALL	Situs	-	8.10.9
	366	RES	70,065	CA	Situs	-	8.10.9
	366	RES	274,174	ID	Situs	-	8.10.9
	366	RES	1,424,411	OR	Situs	-	8.10.9
	366	RES	4,316,388	UT	Situs	-	8.10.9
	366	RES	249,394	WA	Situs	249,394	8.10.9
	366	RES	571,482	WY-ALL	Situs	-	8.10.9
	366	RES	57,468	WY-ALL	Situs	-	8.10.9
	367	RES	122,102	CA	Situs	-	8.10.9
	367	RES	546,210	ID	Situs	-	8.10.9
	367	RES	3,144,087	OR	Situs	-	8.10.9
	367	RES	10,663,859	UT	Situs	-	8.10.9
	367	RES	493,788	WA	Situs	493,788	8.10.9
	367	RES	788,084	WY-ALL	Situs	-	8.10.9
	367	RES	124,963	WY-ALL	Situs	-	8.10.9
	368	RES	446,863	CA	Situs	-	8.10.9
	368	RES	1,092,952	ID	Situs	-	8.10.9
	368	RES	5,557,479	OR	Situs	-	8.10.9
	368	RES	10,074,213	UT	Situs	-	8.10.9
	368	RES	1,435,644	WA	Situs	1,435,644	8.10.9
	368	RES	1,494,240	WY-ALL	Situs	-	8.10.9
	368	RES	74,362	WY-ALL	Situs	-	8.10.9
			<u>85,089,208</u>			<u>5,361,247</u>	

Description of Adjustment

This adjustment walks forward December 2018 Average-of-Monthly-Average electric plant in-service balances to End-of-Period levels as of December 31, 2018.

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL	FACTOR	FACTOR %	WASHINGTON	REF#
			COMPANY			ALLOCATED	
	369	RES	340,208	CA	Situs	-	8.10.9
	369	RES	1,032,276	ID	Situs	-	8.10.10
	369	RES	6,297,986	OR	Situs	-	8.10.10
	369	RES	10,056,561	UT	Situs	-	8.10.10
	369	RES	1,387,693	WA	Situs	1,387,693	8.10.10
	369	RES	782,996	WY-ALL	Situs	-	8.10.10
	369	RES	410,050	WY-ALL	Situs	-	8.10.10
	370	RES	2,736,371	CA	Situs	-	8.10.10
	370	RES	273,865	ID	Situs	-	8.10.10
	370	RES	9,817,711	OR	Situs	-	8.10.10
	370	RES	1,230,562	UT	Situs	-	8.10.10
	370	RES	154,443	WA	Situs	154,443	8.10.10
	370	RES	148,672	WY-ALL	Situs	-	8.10.10
	370	RES	41,013	WY-ALL	Situs	-	8.10.10
	371	RES	154	CA	Situs	-	8.10.10
	371	RES	-	ID	Situs	-	8.10.10
	371	RES	8,466	OR	Situs	-	8.10.10
	371	RES	(8,764)	UT	Situs	-	8.10.10
	371	RES	152	WA	Situs	152	8.10.10
	371	RES	295	WY-ALL	Situs	-	8.10.10
	373	RES	8,861	CA	Situs	-	8.10.10
	373	RES	7,085	ID	Situs	-	8.10.10
	373	RES	128,546	OR	Situs	-	8.10.10
	373	RES	(377,194)	UT	Situs	-	8.10.10
	373	RES	63,118	WA	Situs	63,118	8.10.10
	373	RES	9,168	WY-ALL	Situs	-	8.10.10
	373	RES	7,981	WY-ALL	Situs	-	8.10.10
	389	RES	(156)	ID	Situs	-	8.10.10
	389	RES	(144,146)	UT	Situs	-	8.10.10
	389	RES	1	WY-ALL	Situs	-	8.10.10
	390	RES	591,815	CA	Situs	-	8.10.10
	390	RES	163,834	CAEE	0.000%	-	8.10.10
	390	RES	4,143	CAGE	0.000%	-	8.10.10
	390	RES	53	CAGW	22.008%	12	8.10.10
	390	RES	37,697	CN	6.969%	2,627	8.10.10
	390	RES	21,011	ID	Situs	-	8.10.10
	390	RES	1,044,978	OR	Situs	-	8.10.10
	390	RES	(208,486)	SO	6.762%	(14,098)	8.10.10
	390	RES	(669,374)	UT	Situs	-	8.10.10
	390	RES	16,634	WA	Situs	16,634	8.10.10
	390	RES	573,560	WY-ALL	Situs	-	8.10.10
	391	RES	(56,941)	CA	Situs	-	8.10.10
	391	RES	(28,654)	CAEE	0.000%	-	8.10.11
	391	RES	511,889	CAGE	0.000%	-	8.10.11
	391	RES	34,556	CAGW	22.008%	7,605	8.10.11
	391	RES	(889,808)	CN	6.969%	(62,010)	8.10.11
			<u>35,560,883</u>			<u>1,556,178</u>	

Description of Adjustment

This adjustment walks forward December 2018 Average-of-Monthly-Average electric plant in-service balances to End-of-Period levels as of December 31, 2018.

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL	FACTOR	FACTOR %	WASHINGTON	REF#
			COMPANY			ALLOCATED	
	391	RES	(82,840)	ID	Situs	-	8.10.11
	391	RES	52,143	JBG	22.008%	11,475	8.10.11
	391	RES	(543,698)	OR	Situs	-	8.10.11
	391	RES	4,858,969	SO	6.762%	328,556	8.10.11
	391	RES	(207,269)	UT	Situs	-	8.10.11
	391	RES	(54,986)	WA	Situs	(54,986)	8.10.11
	391	RES	(88,161)	WY-ALL	Situs	-	8.10.11
	392	RES	58,689	CA	Situs	-	8.10.11
	392	RES	(14,015)	CAEE	0.000%	-	8.10.11
	392	RES	(54,609)	CAGE	0.000%	-	8.10.11
	392	RES	23,147	CAGW	22.008%	5,094	8.10.11
	392	RES	(48,880)	ID	Situs	-	8.10.11
	392	RES	21,323	JBG	22.008%	4,693	8.10.11
	392	RES	(215,305)	OR	Situs	-	8.10.11
	392	RES	(1,460,111)	SO	6.762%	(98,730)	8.10.11
	392	RES	1,261,630	UT	Situs	-	8.10.11
	392	RES	188,700	WA	Situs	188,700	8.10.11
	392	RES	490,971	WY-ALL	Situs	-	8.10.11
	392	RES	120,500	WY-ALL	Situs	-	8.10.11
	393	RES	318	CA	Situs	-	8.10.11
	393	RES	(3,301)	CAGE	0.000%	-	8.10.11
	393	RES	421	CAGW	22.008%	93	8.10.11
	393	RES	(403)	ID	Situs	-	8.10.11
	393	RES	157,909	JBG	22.008%	34,752	8.10.11
	393	RES	3,437	OR	Situs	-	8.10.11
	393	RES	(286)	SO	6.762%	(19)	8.10.11
	393	RES	13,813	UT	Situs	-	8.10.11
	393	RES	(1,763)	WA	Situs	(1,763)	8.10.11
	393	RES	124,553	WY-ALL	Situs	-	8.10.11
	394	RES	3,845	CA	Situs	-	8.10.11
	394	RES	(1,185)	CAEE	0.000%	-	8.10.11
	394	RES	290,364	CAGE	0.000%	-	8.10.11
	394	RES	10,177	CAGW	22.008%	2,240	8.10.11
	394	RES	27,373	ID	Situs	-	8.10.11
	394	RES	175,855	JBG	22.008%	38,702	8.10.11
	394	RES	293,516	OR	Situs	-	8.10.11
	394	RES	3,684	SO	6.762%	249	8.10.11
	394	RES	621,016	UT	Situs	-	8.10.11
	394	RES	45,059	WA	Situs	45,059	8.10.11
	394	RES	137,873	WY-ALL	Situs	-	8.10.11
	395	RES	4,503	CA	Situs	-	8.10.11
	395	RES	2,676	CAEE	0.000%	-	8.10.11
	395	RES	201,442	CAGE	0.000%	-	8.10.11
			<u>6,417,092</u>			<u>504,114</u>	

Description of Adjustment

This adjustment walks forward December 2018 Average-of-Monthly-Average electric plant in-service balances to End-of-Period levels as of December 31, 2018.

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL		WASHINGTON		REF#
			COMPANY	FACTOR	FACTOR %	ALLOCATED	
	395	RES	886	CAGW	22.008%	195	8.10.12
	395	RES	(1,480)	ID	Situs	-	8.10.12
	395	RES	63,726	JBG	22.008%	14,025	8.10.12
	395	RES	538,964	OR	Situs	-	8.10.12
	395	RES	58,419	SO	6.762%	3,950	8.10.12
	395	RES	547,616	UT	Situs	-	8.10.12
	395	RES	1,591	WA	Situs	1,591	8.10.12
	395	RES	14,588	WY-ALL	Situs	-	8.10.12
	395	RES	(2,350)	WY-ALL	Situs	-	8.10.12
	396	RES	238,109	CA	Situs	-	8.10.12
	396	RES	483,872	CAGE	0.000%	-	8.10.12
	396	RES	645,360	CAGW	22.008%	142,030	8.10.12
	396	RES	735,632	ID	Situs	-	8.10.12
	396	RES	88,601	JBG	22.008%	19,499	8.10.12
	396	RES	2,518,575	OR	Situs	-	8.10.12
	396	RES	2,123,723	SO	6.762%	143,603	8.10.12
	396	RES	1,199,281	UT	Situs	-	8.10.12
	396	RES	445,662	WA	Situs	445,662	8.10.12
	396	RES	1,399,577	WY-ALL	Situs	-	8.10.12
	396	RES	54,824	WY-ALL	Situs	-	8.10.12
	397	RES	547,896	CA	Situs	-	8.10.12
	397	RES	1,701,162	CAGE	0.000%	-	8.10.12
	397	RES	368,046	CAGW	22.008%	80,999	8.10.12
	397	RES	56	CN	6.969%	4	8.10.12
	397	RES	47,612	ID	Situs	-	8.10.12
	397	RES	828	JBG	22.008%	182	8.10.12
	397	RES	7,201,117	OR	Situs	-	8.10.12
	397	RES	2,698,710	SO	6.762%	182,483	8.10.12
	397	RES	420,477	UT	Situs	-	8.10.12
	397	RES	(166,318)	WA	Situs	(166,318)	8.10.12
	397	RES	(246,819)	WY-ALL	Situs	-	8.10.12
	397	RES	78,920	WY-ALL	Situs	-	8.10.12
	398	RES	553	CA	Situs	-	8.10.12
	398	RES	14,390	CAGE	0.000%	-	8.10.12
	398	RES	7,556	CAGW	22.008%	1,663	8.10.12
	398	RES	(6,332)	CN	6.969%	(441)	8.10.12
	398	RES	(59)	ID	Situs	-	8.10.12
	398	RES	19,991	JBG	22.008%	4,400	8.10.12
	398	RES	8,807	OR	Situs	-	8.10.12
	398	RES	5,004	SO	6.762%	338	8.10.12
	398	RES	124,413	UT	Situs	-	8.10.12
	398	RES	(88)	WA	Situs	(88)	8.10.12
	398	RES	8,537	WY-ALL	Situs	-	8.10.12
			<u>23,989,635</u>			<u>873,777</u>	

Description of Adjustment

This adjustment walks forward December 2018 Average-of-Monthly-Average electric plant in-service balances to End-of-Period levels as of December 31, 2018.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
	DP	RES	2,999,790	CA	Situs	-	8.10.12
	DP	RES	(1,440,759)	ID	Situs	-	8.10.12
	DP	RES	3,772,882	OR	Situs	-	8.10.13
	DP	RES	(2,424,879)	UT	Situs	-	8.10.13
	DP	RES	3,763,018	WA	Situs	3,763,018	8.10.13
	DP	RES	3,609,649	WY-ALL	Situs	-	8.10.13
	GP	RES	(88,995)	CAGE	0.000%	-	8.10.13
	GP	RES	88,995	SG	8.001%	7,121	8.10.13
	GP	RES	23,670,664	SO	6.762%	1,600,575	8.10.13
	SP	RES	539,669	CAGE	0.000%	-	8.10.13
	SP	RES	15,736,508	SG	8.001%	1,259,110	8.10.13
	TP	RES	(5,306,601)	CAGE	0.000%	-	8.10.13
	TP	RES	24,447,415	CAGW	22.008%	5,380,342	8.10.13
			<u>69,367,358</u>			<u>12,010,166</u>	
Adjustment Summary:							
			51,123,888			3,251,660	8.10
			67,421,825			5,827,426	8.10.1
			85,089,208			5,361,247	8.10.2
			35,560,883			1,556,178	8.10.3
			6,417,092			504,114	8.10.4
			23,989,635			873,777	8.10.5
			69,367,358			12,010,166	8.10.6
Total Adjustment			<u>338,969,889</u>			<u>29,384,568</u>	

Description of Adjustment

This adjustment walks forward December 2018 Average-of-Monthly-Average electric plant in-service balances to End-of-Period levels as of December 31, 2018.

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

Indicator	Account	Factor	Dec-18 AMA	Dec-18 EOP	Adjustment	Reference
302CAGE	302	CAGE	14,386,245	14,386,245	-	Ref. 8.10
302CAGW	302	CAGW	181,426,245	181,426,927	682	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	480,136	481,167	1,031	Ref. 8.10
303CAEE	303	CAEE	14,043	-	(14,043)	Ref. 8.10
303CAGE	303	CAGE	84,977,702	86,793,891	1,816,189	Ref. 8.10
303CAGW	303	CAGW	76,566,878	76,954,399	387,521	Ref. 8.10
303CN	303	CN	163,309,545	167,164,014	3,854,468	Ref. 8.10
303IDU	303	IDU	3,369,542	3,371,145	1,603	Ref. 8.10
303JBG	303	JBG	2,137,918	2,129,520	(8,398)	Ref. 8.10
303OR	303	OR	4,604,977	4,604,069	(908)	Ref. 8.10
303SG	303	SG	1,600,187	1,600,187	-	Ref. 8.10
303SO	303	SO	380,385,498	380,841,594	456,096	Ref. 8.10
303UT	303	UT	4,498,739	5,890,217	1,391,478	Ref. 8.10
303WA	303	WA	2,034,473	2,036,363	1,890	Ref. 8.10
303WYP	303	WYP	3,306,209	5,618,726	2,312,517	Ref. 8.10
310CAGE	310	CAGE	90,007,497	90,007,497	-	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	820,877,373	823,044,200	2,166,827	Ref. 8.10
311CAGW	311	CAGW	62,874,521	62,924,978	50,457	Ref. 8.10
311JBG	311	JBG	147,502,188	148,040,301	538,113	Ref. 8.10
312CAGE	312	CAGE	3,521,775,625	3,537,284,405	15,508,780	Ref. 8.10
312CAGW	312	CAGW	122,264,202	122,279,077	14,875	Ref. 8.10
312JBG	312	JBG	984,631,980	991,409,553	6,777,572	Ref. 8.10
314CAGE	314	CAGE	747,974,867	753,548,479	5,573,611	Ref. 8.10
314CAGW	314	CAGW	39,085,331	39,085,942	610	Ref. 8.10
314JBG	314	JBG	205,446,306	205,586,408	140,102	Ref. 8.10
315CAGE	315	CAGE	417,893,799	417,560,437	(333,362)	Ref. 8.10
315CAGW	315	CAGW	9,319,831	9,362,609	42,778	Ref. 8.10
315JBG	315	JBG	60,703,578	60,740,455	36,877	Ref. 8.10
316CAGE	316	CAGE	26,907,522	27,052,102	144,580	Ref. 8.10
316CAGW	316	CAGW	415,247	415,247	0	Ref. 8.10
316JBG	316	JBG	5,021,478	5,154,843	133,366	Ref. 8.10
330CAGE	330	CAGE	6,553,227	6,553,227	-	Ref. 8.10
330CAGW	330	CAGW	29,750,856	29,766,877	16,021	Ref. 8.10
331CAGE	331	CAGE	16,735,949	17,197,878	461,929	Ref. 8.10
331CAGW	331	CAGW	258,478,417	258,865,720	387,303	Ref. 8.10
332CAGE	332	CAGE	100,362,973	100,933,246	570,274	Ref. 8.10
332CAGW	332	CAGW	406,007,128	408,902,057	2,894,929	Ref. 8.10
333CAGE	333	CAGE	44,442,732	47,343,768	2,901,036	Ref. 8.10
333CAGW	333	CAGW	88,527,848	89,548,605	1,020,757	Ref. 8.10
334CAGE	334	CAGE	14,141,758	14,644,512	502,753	Ref. 8.10
334CAGW	334	CAGW	68,928,531	69,568,795	640,264	Ref. 8.10
335CAGE	335	CAGE	175,579	175,579	-	Ref. 8.10
335CAGW	335	CAGW	2,189,476	2,190,257	781	Ref. 8.10
336CAGE	336	CAGE	2,256,829	2,658,211	401,383	Ref. 8.10
336CAGW	336	CAGW	21,591,166	21,922,310	331,144	Ref. 8.10
340CAGE	340	CAGE	40,830,447	40,830,447	-	Ref. 8.10.1
340CAGW	340	CAGW	4,555,778	4,527,456	(28,322)	Ref. 8.10.1

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

Indicator	Account	Factor	Dec-18 AMA	Dec-18 EOP	Adjustment	Reference
340OR	340	OR	74,986	74,986	-	Ref. 8.10.1
341CAGE	341	CAGE	169,870,093	170,063,002	192,909	Ref. 8.10.1
341CAGW	341	CAGW	58,079,647	58,280,730	201,083	Ref. 8.10.1
342CAGE	342	CAGE	14,565,436	14,565,556	120	Ref. 8.10.1
342CAGW	342	CAGW	1,622,667	1,622,667	-	Ref. 8.10.1
343CAGE	343	CAGE	1,945,714,301	1,946,785,985	1,071,684	Ref. 8.10.1
343CAGW	343	CAGW	977,758,212	978,008,407	250,194	Ref. 8.10.1
344CAGE	344	CAGE	340,800,841	340,910,040	109,199	Ref. 8.10.1
344CAGW	344	CAGW	134,492,173	134,499,896	7,723	Ref. 8.10.1
345CAGE	345	CAGE	238,730,842	238,758,611	27,769	Ref. 8.10.1
345CAGW	345	CAGW	88,414,511	88,658,555	244,044	Ref. 8.10.1
346CAGE	346	CAGE	11,837,628	11,837,626	(2)	Ref. 8.10.1
346CAGW	346	CAGW	4,073,173	4,086,695	13,522	Ref. 8.10.1
350CAGE	350	CAGE	229,791,485	232,607,988	2,816,503	Ref. 8.10.1
350CAGW	350	CAGW	36,211,368	36,358,236	146,868	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	196,018,690	200,130,374	4,111,684	Ref. 8.10.1
352CAGW	352	CAGW	66,122,698	70,462,459	4,339,761	Ref. 8.10.1
352JBG	352	JBG	1,674,149	1,671,506	(2,643)	Ref. 8.10.1
352SG	352	SG	3,167	3,167	-	Ref. 8.10.1
353CAGE	353	CAGE	1,511,572,973	1,532,803,885	21,230,912	Ref. 8.10.1
353CAGW	353	CAGW	567,151,197	580,526,269	13,375,072	Ref. 8.10.1
353JBG	353	JBG	40,005,932	40,555,885	549,953	Ref. 8.10.1
353SG	353	SG	952,147	952,147	-	Ref. 8.10.1
354CAGE	354	CAGE	1,089,801,447	1,090,173,570	372,123	Ref. 8.10.1
354CAGW	354	CAGW	167,992,551	168,119,514	126,963	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	667,680,912	673,583,709	5,902,797	Ref. 8.10.1
355CAGW	355	CAGW	272,246,723	276,859,727	4,613,004	Ref. 8.10.1
355JBG	355	JBG	691,320	691,718	398	Ref. 8.10.1
355SG	355	SG	706,948	707,219	272	Ref. 8.10.1
356CAGE	356	CAGE	907,278,406	912,092,782	4,814,376	Ref. 8.10.1
356CAGW	356	CAGW	305,906,791	308,526,847	2,620,056	Ref. 8.10.1
356JBG	356	JBG	13,943,798	13,943,854	56	Ref. 8.10.1
356SG	356	SG	1,509,970	1,509,970	-	Ref. 8.10.1
357CAGE	357	CAGE	3,346,256	3,346,256	-	Ref. 8.10.1
357CAGW	357	CAGW	173,221	173,802	582	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	1,818,420	1,820,300	1,880	Ref. 8.10.1
360IDU	360	IDU	1,825,178	1,835,903	10,725	Ref. 8.10.1
360OR	360	OR	14,132,905	14,190,626	57,722	Ref. 8.10.1
360UT	360	UT	37,156,834	37,130,264	(26,570)	Ref. 8.10.1
360WA	360	WA	1,863,398	1,867,905	4,507	Ref. 8.10.1
360WYP	360	WYP	2,833,997	2,842,265	8,268	Ref. 8.10.1

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

Indicator	Account	Factor	Dec-18 AMA	Dec-18 EOP	Adjustment	Reference
360WYU	360	WYU	4,060,675	4,065,498	4,823	Ref. 8.10.1
361CA	361	CA	5,154,499	5,176,094	21,595	Ref. 8.10.1
361IDU	361	IDU	2,702,502	2,932,719	230,217	Ref. 8.10.1
361OR	361	OR	31,245,883	31,735,336	489,453	Ref. 8.10.2
361UT	361	UT	56,572,324	57,781,482	1,209,158	Ref. 8.10.2
361WA	361	WA	4,854,689	4,895,952	41,262	Ref. 8.10.2
361WYP	361	WYP	12,201,103	12,242,911	41,808	Ref. 8.10.2
361WYU	361	WYU	4,811,675	4,811,675	-	Ref. 8.10.2
362CA	362	CA	29,060,986	29,538,974	477,988	Ref. 8.10.2
362IDU	362	IDU	33,414,667	35,064,026	1,649,359	Ref. 8.10.2
362OR	362	OR	252,254,045	256,945,110	4,691,065	Ref. 8.10.2
362UT	362	UT	476,534,052	483,495,171	6,961,119	Ref. 8.10.2
362WA	362	WA	70,846,337	71,485,008	638,671	Ref. 8.10.2
362WYP	362	WYP	117,775,737	118,099,245	323,508	Ref. 8.10.2
362WYU	362	WYU	18,443,840	18,450,634	6,794	Ref. 8.10.2
364CA	364	CA	66,075,720	66,538,696	462,977	Ref. 8.10.2
364IDU	364	IDU	89,781,277	91,208,496	1,427,218	Ref. 8.10.2
364OR	364	OR	384,186,417	389,505,709	5,319,292	Ref. 8.10.2
364UT	364	UT	386,738,461	392,695,564	5,957,103	Ref. 8.10.2
364WA	364	WA	107,755,845	109,109,231	1,353,386	Ref. 8.10.2
364WYP	364	WYP	130,568,058	133,042,644	2,474,586	Ref. 8.10.2
364WYU	364	WYU	27,608,218	28,415,389	807,171	Ref. 8.10.2
365CA	365	CA	35,714,472	35,751,679	37,207	Ref. 8.10.2
365IDU	365	IDU	38,726,481	39,041,944	315,464	Ref. 8.10.2
365OR	365	OR	265,358,389	267,781,691	2,423,302	Ref. 8.10.2
365UT	365	UT	238,294,263	240,898,215	2,603,952	Ref. 8.10.2
365WA	365	WA	72,131,583	73,280,686	1,149,103	Ref. 8.10.2
365WYP	365	WYP	97,888,946	99,047,631	1,158,685	Ref. 8.10.2
365WYU	365	WYU	13,908,864	13,956,214	47,350	Ref. 8.10.2
366CA	366	CA	17,724,162	17,794,228	70,065	Ref. 8.10.2
366IDU	366	IDU	10,069,120	10,343,293	274,174	Ref. 8.10.2
366OR	366	OR	95,466,039	96,890,451	1,424,411	Ref. 8.10.2
366UT	366	UT	204,849,685	209,166,073	4,316,388	Ref. 8.10.2
366WA	366	WA	18,493,428	18,742,822	249,394	Ref. 8.10.2
366WYP	366	WYP	23,566,429	24,137,912	571,482	Ref. 8.10.2
366WYU	366	WYU	4,972,924	5,030,391	57,468	Ref. 8.10.2
367CA	367	CA	19,854,077	19,976,179	122,102	Ref. 8.10.2
367IDU	367	IDU	28,149,024	28,695,233	546,210	Ref. 8.10.2
367OR	367	OR	184,674,468	187,818,555	3,144,087	Ref. 8.10.2
367UT	367	UT	551,907,303	562,571,161	10,663,859	Ref. 8.10.2
367WA	367	WA	28,252,888	28,746,675	493,788	Ref. 8.10.2
367WYP	367	WYP	44,790,414	45,578,498	788,084	Ref. 8.10.2
367WYU	367	WYU	18,338,797	18,463,760	124,963	Ref. 8.10.2
368CA	368	CA	53,969,224	54,416,088	446,863	Ref. 8.10.2
368IDU	368	IDU	82,435,601	83,528,553	1,092,952	Ref. 8.10.2
368OR	368	OR	450,026,662	455,584,141	5,557,479	Ref. 8.10.2
368UT	368	UT	537,287,036	547,361,249	10,074,213	Ref. 8.10.2
368WA	368	WA	113,128,595	114,564,239	1,435,644	Ref. 8.10.2
368WYP	368	WYP	107,495,445	108,989,685	1,494,240	Ref. 8.10.2
368WYU	368	WYU	15,361,771	15,436,133	74,362	Ref. 8.10.2
369CA	369	CA	26,556,653	26,896,862	340,208	Ref. 8.10.3

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

Indicator	Account	Factor	Dec-18 AMA	Dec-18 EOP	Adjustment	Reference
369IDU	369	IDU	41,525,257	42,557,533	1,032,276	Ref. 8.10.3
369OR	369	OR	285,591,894	291,889,880	6,297,986	Ref. 8.10.3
369UT	369	UT	314,528,592	324,585,153	10,056,561	Ref. 8.10.3
369WA	369	WA	64,329,935	65,717,628	1,387,693	Ref. 8.10.3
369WYP	369	WYP	50,860,631	51,643,627	782,996	Ref. 8.10.3
369WYU	369	WYU	14,691,077	15,101,127	410,050	Ref. 8.10.3
370CA	370	CA	4,969,075	7,705,446	2,736,371	Ref. 8.10.3
370IDU	370	IDU	15,839,487	16,113,352	273,865	Ref. 8.10.3
370OR	370	OR	76,820,873	86,638,584	9,817,711	Ref. 8.10.3
370UT	370	UT	89,008,049	90,238,611	1,230,562	Ref. 8.10.3
370WA	370	WA	12,899,579	13,054,022	154,443	Ref. 8.10.3
370WYP	370	WYP	13,272,875	13,421,546	148,672	Ref. 8.10.3
370WYU	370	WYU	2,373,903	2,414,916	41,013	Ref. 8.10.3
371CA	371	CA	276,858	277,012	154	Ref. 8.10.3
371IDU	371	IDU	169,414	169,414	-	Ref. 8.10.3
371OR	371	OR	2,631,602	2,640,068	8,466	Ref. 8.10.3
371UT	371	UT	4,248,159	4,239,395	(8,764)	Ref. 8.10.3
371WA	371	WA	507,805	507,957	152	Ref. 8.10.3
371WYP	371	WYP	815,425	815,720	295	Ref. 8.10.3
371WYU	371	WYU	155,045	155,045	-	Ref. 8.10.3
373CA	373	CA	767,953	776,814	8,861	Ref. 8.10.3
373IDU	373	IDU	731,709	738,795	7,085	Ref. 8.10.3
373OR	373	OR	23,857,495	23,986,041	128,546	Ref. 8.10.3
373UT	373	UT	21,979,017	21,601,823	(377,194)	Ref. 8.10.3
373WA	373	WA	4,689,291	4,752,409	63,118	Ref. 8.10.3
373WYP	373	WYP	8,465,100	8,474,268	9,168	Ref. 8.10.3
373WYU	373	WYU	2,260,969	2,268,950	7,981	Ref. 8.10.3
389CA	389	CA	635,804	635,804	-	Ref. 8.10.3
389CAGE	389	CAGE	1,560	1,560	-	Ref. 8.10.3
389CN	389	CN	1,128,506	1,128,506	-	Ref. 8.10.3
389IDU	389	IDU	194,056	193,901	(156)	Ref. 8.10.3
389OR	389	OR	4,604,376	4,604,376	-	Ref. 8.10.3
389SO	389	SO	7,516,302	7,516,302	-	Ref. 8.10.3
389UT	389	UT	4,224,746	4,080,600	(144,146)	Ref. 8.10.3
389WA	389	WA	1,098,826	1,098,826	-	Ref. 8.10.3
389WYP	389	WYP	1,603,548	1,603,549	1	Ref. 8.10.3
389WYU	389	WYU	677,198	677,198	-	Ref. 8.10.3
390CA	390	CA	3,776,743	4,368,558	591,815	Ref. 8.10.3
390CAEE	390	CAEE	1,056,549	1,220,383	163,834	Ref. 8.10.3
390CAGE	390	CAGE	4,252,120	4,256,263	4,143	Ref. 8.10.3
390CAGW	390	CAGW	3,330,617	3,330,670	53	Ref. 8.10.3
390CN	390	CN	8,155,167	8,192,864	37,697	Ref. 8.10.3
390IDU	390	IDU	11,430,079	11,451,090	21,011	Ref. 8.10.3
390JBG	390	JBG	22,429	22,429	-	Ref. 8.10.3
390OR	390	OR	39,804,618	40,849,595	1,044,978	Ref. 8.10.3
390SO	390	SO	96,602,855	96,394,369	(208,486)	Ref. 8.10.3
390UT	390	UT	44,325,469	43,656,094	(669,374)	Ref. 8.10.3
390WA	390	WA	13,869,377	13,886,011	16,634	Ref. 8.10.3
390WYP	390	WYP	14,288,321	14,854,551	566,230	Ref. 8.10.3
390WYU	390	WYU	3,825,996	3,833,326	7,330	Ref. 8.10.3
391CA	391	CA	210,071	153,130	(56,941)	Ref. 8.10.3

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

Indicator	Account	Factor	Dec-18 AMA	Dec-18 EOP	Adjustment	Reference
391CAEE	391	CAEE	38,688	10,034	(28,654)	Ref. 8.10.3
391CAGE	391	CAGE	1,911,534	2,423,423	511,889	Ref. 8.10.3
391CAGW	391	CAGW	554,154	588,711	34,556	Ref. 8.10.3
391CN	391	CN	5,165,130	4,275,322	(889,808)	Ref. 8.10.3
391IDU	391	IDU	444,048	361,209	(82,840)	Ref. 8.10.4
391JBE	391	JBE	-	-	-	Ref. 8.10.4
391JBG	391	JBG	196,752	248,895	52,143	Ref. 8.10.4
391OR	391	OR	2,743,413	2,199,715	(543,698)	Ref. 8.10.4
391SO	391	SO	64,403,214	69,262,184	4,858,969	Ref. 8.10.4
391UT	391	UT	1,420,838	1,213,570	(207,269)	Ref. 8.10.4
391WA	391	WA	359,473	304,487	(54,986)	Ref. 8.10.4
391WYP	391	WYP	2,338,632	2,265,450	(73,183)	Ref. 8.10.4
391WYU	391	WYU	82,656	67,678	(14,978)	Ref. 8.10.4
392CA	392	CA	2,123,494	2,182,183	58,689	Ref. 8.10.4
392CAEE	392	CAEE	529,527	515,512	(14,015)	Ref. 8.10.4
392CAGE	392	CAGE	13,707,958	13,653,349	(54,609)	Ref. 8.10.4
392CAGW	392	CAGW	5,678,149	5,701,296	23,147	Ref. 8.10.4
392IDU	392	IDU	6,699,868	6,650,988	(48,880)	Ref. 8.10.4
392JBG	392	JBG	2,502,243	2,523,565	21,323	Ref. 8.10.4
392OR	392	OR	25,692,614	25,477,309	(215,305)	Ref. 8.10.4
392SO	392	SO	8,639,909	7,179,798	(1,460,111)	Ref. 8.10.4
392UT	392	UT	35,282,378	36,544,008	1,261,630	Ref. 8.10.4
392WA	392	WA	5,286,790	5,475,490	188,700	Ref. 8.10.4
392WYP	392	WYP	9,253,187	9,744,158	490,971	Ref. 8.10.4
392WYU	392	WYU	1,876,988	1,997,487	120,500	Ref. 8.10.4
393CA	393	CA	208,023	208,341	318	Ref. 8.10.4
393CAGE	393	CAGE	4,332,255	4,328,953	(3,301)	Ref. 8.10.4
393CAGW	393	CAGW	747,485	747,907	421	Ref. 8.10.4
393IDU	393	IDU	495,387	494,983	(403)	Ref. 8.10.4
393JBG	393	JBG	718,485	876,394	157,909	Ref. 8.10.4
393OR	393	OR	2,875,764	2,879,201	3,437	Ref. 8.10.4
393SO	393	SO	255,371	255,085	(286)	Ref. 8.10.4
393UT	393	UT	3,180,592	3,194,405	13,813	Ref. 8.10.4
393WA	393	WA	737,380	735,616	(1,763)	Ref. 8.10.4
393WYP	393	WYP	994,364	1,118,917	124,553	Ref. 8.10.4
393WYU	393	WYU	19,815	19,815	-	Ref. 8.10.4
394CA	394	CA	752,450	756,294	3,845	Ref. 8.10.4
394CAEE	394	CAEE	110,229	109,044	(1,185)	Ref. 8.10.4
394CAGE	394	CAGE	18,443,825	18,734,189	290,364	Ref. 8.10.4
394CAGW	394	CAGW	2,798,441	2,808,618	10,177	Ref. 8.10.4
394IDU	394	IDU	2,084,061	2,111,434	27,373	Ref. 8.10.4
394JBG	394	JBG	2,946,323	3,122,178	175,855	Ref. 8.10.4
394OR	394	OR	10,438,525	10,732,041	293,516	Ref. 8.10.4
394SO	394	SO	3,021,639	3,025,323	3,684	Ref. 8.10.4
394UT	394	UT	13,933,623	14,554,639	621,016	Ref. 8.10.4
394WA	394	WA	2,812,560	2,857,619	45,059	Ref. 8.10.4
394WYP	394	WYP	3,707,127	3,845,936	138,809	Ref. 8.10.4
394WYU	394	WYU	405,974	405,038	(936)	Ref. 8.10.4
395CA	395	CA	294,639	299,142	4,503	Ref. 8.10.4
395CAEE	395	CAEE	1,195,298	1,197,975	2,676	Ref. 8.10.4
395CAGE	395	CAGE	4,683,086	4,884,528	201,442	Ref. 8.10.4

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

Indicator	Account	Factor	Dec-18 AMA	Dec-18 EOP	Adjustment	Reference
395CAGW	395	CAGW	1,338,964	1,339,850	886	Ref. 8.10.5
395IDU	395	IDU	1,343,677	1,342,196	(1,480)	Ref. 8.10.5
395JBG	395	JBG	277,548	341,274	63,726	Ref. 8.10.5
395OR	395	OR	7,491,418	8,030,383	538,964	Ref. 8.10.5
395SO	395	SO	4,683,719	4,742,137	58,419	Ref. 8.10.5
395UT	395	UT	7,659,727	8,207,343	547,616	Ref. 8.10.5
395WA	395	WA	1,296,797	1,298,388	1,591	Ref. 8.10.5
395WYP	395	WYP	2,489,503	2,504,091	14,588	Ref. 8.10.5
395WYU	395	WYU	177,047	174,697	(2,350)	Ref. 8.10.5
396CA	396	CA	4,488,855	4,726,964	238,109	Ref. 8.10.5
396CAEE	396	CAEE	403,876	403,876	-	Ref. 8.10.5
396CAGE	396	CAGE	32,229,987	32,713,859	483,872	Ref. 8.10.5
396CAGW	396	CAGW	3,297,664	3,943,024	645,360	Ref. 8.10.5
396IDU	396	IDU	9,628,002	10,363,634	735,632	Ref. 8.10.5
396JBG	396	JBG	9,972,928	10,061,529	88,601	Ref. 8.10.5
396OR	396	OR	38,164,901	40,683,475	2,518,575	Ref. 8.10.5
396SO	396	SO	5,014,547	7,138,270	2,123,723	Ref. 8.10.5
396UT	396	UT	49,590,962	50,790,243	1,199,281	Ref. 8.10.5
396WA	396	WA	8,812,620	9,258,282	445,662	Ref. 8.10.5
396WYP	396	WYP	16,129,661	17,529,238	1,399,577	Ref. 8.10.5
396WYU	396	WYU	3,735,914	3,790,738	54,824	Ref. 8.10.5
397CA	397	CA	6,033,086	6,580,982	547,896	Ref. 8.10.5
397CAEE	397	CAEE	341,558	341,558	-	Ref. 8.10.5
397CAGE	397	CAGE	119,739,541	121,440,704	1,701,162	Ref. 8.10.5
397CAGW	397	CAGW	50,697,528	51,065,574	368,046	Ref. 8.10.5
397CN	397	CN	3,848,470	3,848,526	56	Ref. 8.10.5
397IDU	397	IDU	11,218,063	11,265,675	47,612	Ref. 8.10.5
397JBG	397	JBG	4,790,809	4,791,637	828	Ref. 8.10.5
397OR	397	OR	68,341,144	75,542,261	7,201,117	Ref. 8.10.5
397SG	397	SG	138,684	138,684	-	Ref. 8.10.5
397SO	397	SO	89,800,901	92,499,611	2,698,710	Ref. 8.10.5
397UT	397	UT	62,156,883	62,577,359	420,477	Ref. 8.10.5
397WA	397	WA	13,677,876	13,511,558	(166,318)	Ref. 8.10.5
397WYP	397	WYP	24,700,518	24,453,699	(246,819)	Ref. 8.10.5
397WYU	397	WYU	5,979,390	6,058,309	78,920	Ref. 8.10.5
398CA	398	CA	49,840	50,393	553	Ref. 8.10.5
398CAEE	398	CAEE	4,527	4,527	-	Ref. 8.10.5
398CAGE	398	CAGE	2,026,372	2,040,761	14,390	Ref. 8.10.5
398CAGW	398	CAGW	402,790	410,346	7,556	Ref. 8.10.5
398CN	398	CN	79,740	73,408	(6,332)	Ref. 8.10.5
398IDU	398	IDU	85,799	85,740	(59)	Ref. 8.10.5
398JBG	398	JBG	156,101	176,092	19,991	Ref. 8.10.5
398OR	398	OR	1,115,322	1,124,129	8,807	Ref. 8.10.5
398SO	398	SO	2,432,958	2,437,962	5,004	Ref. 8.10.5
398UT	398	UT	1,203,524	1,327,937	124,413	Ref. 8.10.5
398WA	398	WA	183,955	183,867	(88)	Ref. 8.10.5
398WYP	398	WYP	182,878	191,415	8,537	Ref. 8.10.5
398WYU	398	WYU	15,788	15,788	-	Ref. 8.10.5
399CAEE	399	CAEE	1,854,828	1,854,828	-	Ref. 8.10.5
DPCA	DP	CA	2,810,947	5,810,738	2,999,790	Ref. 8.10.6
DPIDU	DP	IDU	3,474,262	2,033,504	(1,440,759)	Ref. 8.10.6

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

Indicator	Account	Factor	Dec-18 AMA	Dec-18 EOP	Adjustment	Reference
DPOR	DP	OR	18,090,721	21,863,603	3,772,882	Ref. 8.10.6
DPSNPD	DP	SNPD	-	-	-	Ref. 8.10.6
DPUT	DP	UT	21,573,071	19,148,193	(2,424,879)	Ref. 8.10.6
DPWA	DP	WA	7,840,168	11,603,187	3,763,018	Ref. 8.10.6
DPWYU	DP	WYU	3,975,740	7,585,389	3,609,649	Ref. 8.10.6
GPCAGE	GP	CAGE	88,995	-	(88,995)	Ref. 8.10.6
GPCAGW	GP	CAGW	-	-	-	Ref. 8.10.6
GPSG	GP	SG	(88,995)	-	88,995	Ref. 8.10.6
GPSO	GP	SO	19,312,830	42,983,494	23,670,664	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	(11,414,396)	(10,874,727)	539,669	Ref. 8.10.6
SPCAGW	SP	CAGW	553,173	553,173	-	Ref. 8.10.6
SPSG	SP	SG	49,055,765	64,792,273	15,736,508	Ref. 8.10.6
TPCAEE	TP	CAEE	-	-	-	Ref. 8.10.6
TPCAGE	TP	CAGE	60,683,177	55,376,576	(5,306,601)	Ref. 8.10.6
TPCAGW	TP	CAGW	31,841,130	56,288,545	24,447,415	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>27,627,752,047</u>	<u>27,966,721,937</u>	<u>338,969,889</u>	

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Add Back Assets Exchanged to Idaho Power							
	352	RES	7,213	CAGE	0.000%	-	
	353	RES	7,625,294	CAGE	0.000%	-	
	355	RES	1,217,320	CAGE	0.000%	-	
	356	RES	1,457,038	CAGE	0.000%	-	
	352	RES	91,008	CAGW	22.008%	20,029	
	353	RES	6,067,277	CAGW	22.008%	1,335,275	
	397	RES	42,594	CAGW	22.008%	9,374	
	398	RES	219	CAGW	22.008%	48	
	354	RES	1,388,562	CAGE	0.000%	-	
	362	RES	12,030	ID	Situs	-	
	397	RES	80,122	CAGE	0.000%	-	
	353	RES	366,555	JBG	22.008%	80,671	
	397	RES	41,363	JBG	22.008%	9,103	
	354	RES	7,603,314	JBG	22.008%	1,673,323	
	355	RES	283,511	JBG	22.008%	62,395	
	356	RES	5,480,989	JBG	22.008%	1,206,246	
	356	RES	15,775,462	CAGW	22.008%	3,471,835	
	354	RES	22,236,628	CAGW	22.008%	4,893,796	
	355	RES	3,932,955	CAGW	22.008%	865,557	
			<u>73,709,455</u>			<u>13,627,653</u>	8.11.1
Add Back Reserves on Assets Exchanged							
	108TP	RES	(3,155,009)	CAGE	0.000%	-	
	108TP	RES	(22,782,483)	CAGW	22.008%	(5,013,927)	
	108GP	RES	(52,481)	CAGW	22.008%	(11,550)	
	108GP	RES	(127,735)	CAGE	0.000%	-	
	108TP	RES	(7,646,459)	JBG	22.008%	(1,682,819)	
	108GP	RES	(58,609)	JBG	22.008%	(12,898)	
	108362	RES	(4,422)	ID	Situs	-	
			<u>(33,827,197)</u>			<u>(6,721,194)</u>	8.11.1
Net Adjustment to Rate Base			<u>39,882,258</u>			<u>6,906,459</u>	
Adjustment to Expense							
Add Back Depreciation Expense on Assets Exchanged							
	403TP	RES	146,902	CAGE	0.000%	-	
	403TP	RES	612,281	CAGW	22.008%	134,750	
	403GP	RES	7,398	CAGW	22.008%	1,628	
	403GP	RES	16,627	CAGE	0.000%	-	
	403TP	RES	168,905	JBG	22.008%	37,172	
	403GP	RES	5,903	JBG	22.008%	1,299	
	403362	RES	154	ID	Situs	-	
			<u>958,170</u>			<u>174,849</u>	8.11.2
Adjustment to Tax							
	Deferred Income Tax Expense	41110	RES	(52,238)	CAGW	22.008%	(11,496)
	Deferred Income Tax Expense	41110	RES	(24,224)	JBG	22.008%	(5,331)
	Deferred Income Tax Expense	41010	RES	64,659	SG	8.001%	5,173
	Accum. Def. Income Tax Balance	282	RES	(1,871,211)	CAGE	0.000%	-
	Accum. Def. Income Tax Balance	282	RES	(5,292,169)	CAGW	22.008%	(1,164,691)
	Accum. Def. Income Tax Balance	282	RES	(1,816,830)	JBG	22.008%	(399,845)
	Accum. Def. Income Tax Balance	282	RES	(2,766)	ID	Situs	-
	Accum. Def. Income Tax Balance	282	RES	(64,659)	SG	8.001%	(5,173)
			<u>(9,059,438)</u>			<u>(1,581,363)</u>	
Description of Adjustment							
Consistent with Order 12 in Docket No. UE-152253, this adjustment reverses the impact of the Idaho Asset Exchange transaction from Washington's rate base by adding back the calculated Dec-18 end-of-period net book value of assets exchanged to Idaho Power in the transaction. Assets received from Idaho Power in the transaction are excluded from Washington's unadjusted rate base. This adjustment also adds back depreciation expense on exchanged assets year-to-date for calendar year 2018.							

Location Description	FERC Account	WCA Factor	Sum of Gross Plant Dec-18	Accum. Depr. Dec-18
Antelope Substation	352	CAGE	5,946	(3,268)
	353	CAGE	580,441	(227,489)
Antelope-Scoville 138 kV Line	355	CAGE	182	105
	356	CAGE	12,355	(1,263)
Big Grassy (Sandune) 161/69 kV Sub	353	CAGE	1,224,428	(279,721)
Bridger-Goshen Loop-Threemile Knoll 345kV	354	CAGE	176,470	(27,181)
	356	CAGE	204,311	(33,095)
Burns Reactive Station 500kV	352	CAGW	8,832	(3,881)
	353	CAGW	3,465,548	(1,236,887)
	397	CAGW	1,408	(2,115)
	398	CAGW	219	(780)
Goshen - Antelope 161 kV Line	355	CAGE	667,466	(123,181)
	356	CAGE	117,169	(46,322)
Goshen - Kinport 345 kV Line	354	CAGE	230,876	(143,474)
	356	CAGE	284,083	(150,195)
Goshen Substation and Maint Shop	352	CAGE	1,178	(580)
	353	CAGE	1,973,161	(445,104)
	362	IDU	12,030	(4,422)
	397	CAGE	8,184	(17,608)
Goshen-Anaconda 161 kV Line (Leased)	355	CAGE	437,135	(74,734)
	356	CAGE	51,223	(8,653)
Hemingway Substation(Joint Owned)	352	CAGW	81,644	(8,644)
	353	CAGW	1,892,039	(237,601)
	397	CAGW	40,695	(47,902)
Hurricane 230 & 69kV Sub	353	CAGW	75,447	(31,096)
Jefferson 161/69 kV Substation	353	CAGE	339,061	(141,098)
Jim Bridger Substation, 230 kV Non-Shared	353	JBG	366,555	(65,276)
	397	JBG	41,363	(58,609)
Jim Bridger-Populus #1 345kV ID	354	JBG	1,553,031	(810,213)
	355	JBG	1,150	(128)
	356	JBG	947,868	(549,586)
Jim Bridger-Populus #1 345kV WY	354	JBG	2,289,356	(1,374,637)
	355	JBG	145,861	(28,347)
	356	JBG	1,711,938	(1,023,930)
Jim Bridger-Populus #2 345kV ID	354	JBG	1,642,325	(866,432)
	356	JBG	1,099,549	(605,953)
Jim Bridger-Populus #2 345kV WY	354	JBG	2,118,603	(1,279,395)
	355	JBG	136,500	(14,042)
	356	JBG	1,721,634	(1,028,520)
Mid-Point-Malin 500 kV	354	CAGW	7,304,137	(3,801,762)
	356	CAGW	4,517,297	(2,364,112)
Mid-Point-Malin 500kV Ln80	354	CAGW	13,454,351	(7,115,029)
	355	CAGW	173,196	(63,575)
	356	CAGW	8,807,410	(4,646,043)
Populus Substation(Non-Shared)	353	CAGE	1,220,971	(153,200)
Populus-Borah #1 Id 345kV	354	CAGW	762,381	(449,881)
	355	CAGW	23,808	(2,647)
	356	CAGW	627,463	(375,003)
Populus-Kinport Id 345kV	354	CAGE	981,216	(526,734)
	355	CAGE	39,108	(4,348)
	356	CAGE	765,197	(400,398)
Summer Lake Switchyard (BPA) 500kV	353	CAGW	106,332	(27,674)
	397	CAGW	491	(1,684)
Threemile Knoll Substation	353	CAGE	2,287,233	(335,342)
	397	CAGE	71,937	(110,127)
Walla Walla 230kV Substation	352	CAGW	532	(313)
	353	CAGW	527,911	(200,575)
Walla Walla-Hells Canyon 230kV	355	CAGW	201,277	(98,622)
	356	CAGW	95,323	(57,041)
Walla Walla-Hells Cyn 230kV	354	CAGW	715,758	(123,113)
	355	CAGW	3,534,674	(1,079,395)
	356	CAGW	1,727,969	(859,589)
Wheelon - American Falls 138 kV Line - Idaho	352	CAGE	89	(62)
	355	CAGE	73,429	(22,050)
	356	CAGE	22,701	(7,622)
Grand Total			73,709,455	(33,827,197)

Location Description	FERC Account	WCA Factor	Gross EPIS Dec-18	Depr Exp. Dec-17 to Dec-18
Antelope Substation	352	CAGE	5,946	58
	353	CAGE	580,441	5,687
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	14,330
Bridger-Goshen Loop-Threemile Knoll 345kV	354	CAGE	176,470	2,583
	356	CAGE	204,311	3,091
Burns Reactive Station 500kV	352	CAGW	8,832	94
	353	CAGW	3,465,548	34,396
	397	CAGW	1,408	258
	398	CAGW	219	13
Goshen - Antelope 161 kV Line	355	CAGE	667,466	9,342
	356	CAGE	117,169	1,501
Goshen - Kinport 345 kV Line	354	CAGE	230,876	2,801
	356	CAGE	284,083	3,447
Goshen Substation and Maint Shop	352	CAGE	1,178	12
	353	CAGE	1,973,161	23,818
	362	IDU	12,030	154
	397	CAGE	8,184	2,292
Goshen-Anaconda 161 kV Line (Leased)	355	CAGE	437,135	6,237
	356	CAGE	51,223	776
Hemingway Substation(Joint Owned)	352	CAGW	81,644	1,000
	353	CAGW	1,892,039	25,748
	397	CAGW	40,695	6,922
Hurricane 230 & 69kV Sub	353	CAGW	75,447	697
Jefferson 161/69 kV Substation	353	CAGE	339,061	3,292
Jim Bridger Substation, 230 kV Non-Shared	353	JBG	366,555	4,589
	397	JBG	41,363	5,903
Jim Bridger-Populus #1 345kV ID	354	JBG	1,553,031	19,774
	355	JBG	1,150	17
	356	JBG	947,868	11,294
Jim Bridger-Populus #1 345kV WY	354	JBG	2,289,356	28,276
	355	JBG	145,861	2,037
	356	JBG	1,711,938	20,172
Jim Bridger-Populus #2 345kV ID	354	JBG	1,642,325	20,870
	356	JBG	1,099,549	13,437
Jim Bridger-Populus #2 345kV WY	354	JBG	2,118,603	26,148
	355	JBG	136,500	1,991
	356	JBG	1,721,634	20,299
Mid-Point-Malin 500 kV	354	CAGW	7,304,137	96,692
	356	CAGW	4,517,297	57,431
Mid-Point-Malin 500kV Ln80	354	CAGW	13,454,351	177,813
	355	CAGW	173,196	2,206
	356	CAGW	8,807,410	111,723
Populus Substation(Non-Shared)	353	CAGE	1,220,971	16,618
Populus-Borah #1 Id 345kV	354	CAGW	762,381	9,473
	355	CAGW	23,808	346
	356	CAGW	627,463	7,394
Populus-Kinport Id 345kV	354	CAGE	981,216	12,425
	355	CAGE	39,108	569
	356	CAGE	765,197	9,566
Summer Lake Switchyard (BPA) 500kV	353	CAGW	106,332	1,167
	397	CAGW	491	205
Threemile Knoll Substation	353	CAGE	2,287,233	29,285
	397	CAGE	71,937	14,335
Walla Walla 230kV Substation	352	CAGW	532	5
	353	CAGW	527,911	5,047
Walla Walla-Hells Canyon 230kV	355	CAGW	201,277	2,239
	356	CAGW	95,323	1,083
Walla Walla-Hells Cyn 230kV	354	CAGW	715,758	10,453
	355	CAGW	3,534,674	45,966
	356	CAGW	1,727,969	21,306
Wheelon - American Falls 138 kV Line - Idaho	352	CAGE	89	1
	355	CAGE	73,429	974
	356	CAGE	22,701	301
Grand Total			73,709,455	958,170

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10.ALLOCATION FACTORS

PacifiCorp
Washington Results of Operations - December 2018
Historical Factors

PacifiCorp

Washington Results of Operations - December 2018

DESCRIPTION	West Control Area	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO-UPL	WY-UP&L	WYOMING-PPL	WYOMING	FERC	OTHER	NON-UTILITY	Ref #
	FACTOR												
Situs	S	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
System Generation	SG	1.4358%	25.6033%	8.0012%	43.9779%	6.0134%	2.4796%	12.4554%	14.9350%	0.0334%	0.0000%	0.0000%	10.7
System Capacity	SC	1.4405%	26.1545%	8.1740%	44.0104%	5.8272%	2.3677%	11.9923%	14.3600%	0.0334%	0.0000%	0.0000%	10.7
System Energy	SE	1.4215%	23.9500%	7.4827%	43.8805%	6.5719%	2.8155%	13.8445%	16.6599%	0.0334%	0.0000%	0.0000%	10.9
Control Area Energy - West	CAEW	4.3267%	72.8978%	22.7755%	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%	65.3511%	9.7876%	4.1930%	20.6186%	24.8116%	0.0497%	0.0000%	0.0000%	10.9
System Overhead	SO	1.9323%	24.3065%	6.7618%	46.1717%	6.2233%	2.4173%	12.1617%	14.5789%	0.0255%	0.0000%	0.0000%	10.11
Gross Plant-System	GPS	1.9323%	24.3065%	6.7618%	46.1717%	6.2233%	2.4173%	12.1617%	14.5789%	0.0255%	0.0000%	0.0000%	10.11
System Net Plant	SNP	1.6511%	21.9563%	6.1552%	48.7799%	6.3940%	2.4788%	12.5423%	15.0217%	0.0271%	0.0148%	0.0000%	10.11
Division Net Plant Distributor	SNPD	3.1643%	26.2137%	6.4903%	48.5268%	5.0123%	1.8317%	8.7609%	10.5927%	0.0000%	0.0000%	0.0000%	10.11
Control Area Generation - West	CAGW	4.0884%	73.9038%	22.0078%	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%	67.9080%	9.3733%	3.6980%	18.9701%	22.6681%	0.0507%	0.0000%	0.0000%	10.10
Jim Bridger Generation	JBG	4.0884%	73.9038%	22.0078%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.12
Jim Bridger Energy	JBE	4.3267%	72.8978%	22.7755%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.12
Wheeling Revenue - Generator	WRG	0.8809%	15.9243%	4.7421%	53.2756%	7.3536%	2.9012%	14.8825%	17.7837%	0.0397%	0.0000%	0.0000%	10.12
Wheeling Revenue - Energy	WRE	0.9323%	15.7076%	4.9075%	51.2696%	7.6786%	3.2896%	16.1758%	19.4653%	0.0390%	0.0000%	0.0000%	10.12
Customer - System	CN	2.4035%	31.2953%	6.9689%	47.6658%	4.1871%	0.8290%	6.6503%	7.4793%	0.0000%	0.0000%	0.0000%	10.12
CIAC	CIAC	3.1643%	26.2137%	6.4903%	48.5268%	5.0123%	1.8317%	8.7609%	10.5927%	0.0000%	0.0000%	0.0000%	10.12
Bad Debt Expense	BADDEBT	4.9010%	39.4355%	14.8333%	30.8378%	3.7167%	0.0024%	6.2733%	6.2756%	0.0000%	0.0000%	0.0000%	10.13
Accumulated Investment Tax Credit 1984	ITC84	3.2870%	70.9760%	14.1800%	0.0000%	0.0000%	0.0000%	10.9460%	10.9460%	0.0000%	0.0000%	0.6110%	Fixed
Accumulated Investment Tax Credit 1985	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 1986	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 1987	ITC87	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 1988	ITC88	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 1989	ITC89	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	0.8809%	15.9241%	4.7423%	53.2755%	7.3535%	2.9012%	14.8826%	17.7839%	0.0397%	0.0000%	0.0000%	10.12
Trojan Plant Allocator	TROJP	4.1246%	73.7510%	22.1244%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.13
Trojan Decommissioning Allocato	TROJD	4.1310%	73.7240%	22.1450%	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	2.1639%	25.8418%	6.2045%	44.2017%	5.6339%	2.4665%	11.7029%	14.1694%	0.2482%	0.0000%	1.5367%	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	2.0076%	23.7563%	6.7908%	45.5862%	6.2588%	2.6179%	12.9547%	15.5726%	0.0277%	0.0000%	0.0000%	10.15

PacifiCorp

Washington Results of Operations - December 2018

CP ALLOCATION FACTOR

75.00% Demand Percentage

25.00% Energy Percentage

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
Jan-18	134.1	2,371.6	852.3	-	1,049.9	3,410.6	480.2	207.9	2.7	8,509.26
Feb-18	146.6	2,467.7	728.7	-	1,009.3	3,205.5	436.5	210.1	2.6	8,206.93
Mar-18	133.4	2,276.0	682.6	-	1,011.1	3,103.0	454.8	205.8	2.7	7,869.33
Apr-18	125.5	2,209.1	600.1	-	979.5	2,942.9	439.2	199.9	2.5	7,498.56
May-18	96.1	1,800.3	619.9	-	961.3	3,600.0	455.9	183.4	2.3	7,719.35
Jun-18	124.8	1,892.2	639.0	-	1,023.5	4,507.4	619.8	198.1	3.6	9,008.38
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	1,458.2	26,474.7	8,274.1	-	12,139.2	44,549.3	5,898.5	2,396.7	33.8	101,224.55
System Capacity Factor	1.4405%	26.1545%	8.1740%	0.0000%	11.9923%	44.0104%	5.8272%	2.3677%	0.0334%	100.0000%

PacifiCorp

Washington Results of Operations - December 2018

ENERGY ALLOCATION NOTE

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
Jan-18	80,268	1,370,568	457,714	-	722,477	2,190,684	314,061	151,392	1,748	5,288,912
Feb-18	66,179	1,159,462	363,293	-	648,286	1,907,762	254,976	132,135	1,503	4,533,597
Mar-18	72,006	1,216,456	357,113	-	694,245	2,011,669	294,486	147,209	1,567	4,794,751
Apr-18	63,111	1,087,084	321,272	-	641,851	1,883,647	277,899	133,895	1,414	4,410,173
May-18	68,429	1,076,125	297,290	-	658,792	1,994,531	310,371	139,648	1,458	4,546,644
Jun-18	68,221	1,080,158	340,986	-	656,754	2,255,624	405,666	134,335	1,662	4,943,405
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	840,902	14,167,816	4,426,469	-	8,189,833	25,957,908	3,887,688	1,665,506	19,758	59,155,880
System Energy Factor	1.4215%	23.9500%	7.4827%	0.0000%	13.8445%	43.8805%	6.5719%	2.8155%	0.0334%	100.0000%
System Generation (75% SC, 25% SE)	1.4358%	25.6033%	8.0012%	0.0000%	12.4554%	43.9779%	6.0134%	2.4796%	0.0334%	100.0000%
Control Area Factors										
Control Area Energy - West	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
CAEW	4.3267%	72.8978%	22.7755%	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%	20.6186%	65.3511%	9.7876%	4.1930%	0.0497%	100.0000%

PacifiCorp

Washington Results of Operations - December 2018

COINCIDENT PEAKS (Normalized)

75.00% Demand Percentage

25.00% Energy Percentage

MONTH	CALIFORNIA	OREGON	WASHINGTON	WCA	WYOMING-PPL	UTAH	IDAHO	WYOMING-UPL	FERC	ECA
Total	1,486	27,515	8,062	37,063	12,446	46,459	6,240	2,387	34	67,567
Total Coin. Peak	1,486	27,515	8,062	37,063	12,446	46,459	6,240	2,387	34	67,567
West. Contrl CP Factor	4.0090%	74.2391%	21.7519%	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%	18.4206%	68.7603%	9.2352%	3.5330%	0.0510%	100.0000%
Control Area Generation Factors										
Control Area Generation - West CAGW	4.0884%	73.9038%	22.0078%	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%	18.9701%	67.9080%	9.3733%	3.6980%	0.0507%	100.0000%

**PacifiCorp
Washington Results of Operations - December 2018
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	2,204	728	1,036	3,403	464	206	3	3,400	8,164
Feb-18	23	8	155	2,608	784	1,032	3,210	433	212	3	3,208	8,436
Mar-18	6	8	138	2,339	649	1,002	3,082	457	205	3	3,079	7,872
Apr-18	3	8	123	2,196	584	991	2,914	437	201	2	2,912	7,446
May-18	24	18	96	1,784	619	965	3,638	443	184	2	3,635	7,727
Jun-18	27	17	125	1,914	640	1,032	4,931	744	198	4	4,927	9,584
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
			1,477	26,078	8,231	12,150	45,695	6,157	2,397	34	45,661	102,186

- (less)

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

Non-FERC											FERC	
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-18	2	18	-	-	-	-	(97)	-	-	-	(97)	(97)
Feb-18	23	8	-	-	-	-	-	-	-	-	-	-
Mar-18	6	8	-	-	-	-	-	-	-	-	-	-
Apr-18	3	8	-	-	-	-	-	-	-	-	-	-
May-18	24	18	-	-	-	-	-	-	-	-	-	-
Jun-18	27	17	-	-	-	-	(220)	(151)	-	-	(220)	(370)
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	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	(853)	(347)	-	-	(853)	(1,199)

= equals

COINCIDENT PEAK SERVED FROM COMPANY RESOURCES												
Non-FERC											FERC	
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-18	2	18	123	2,204	728	1,036	3,306	464	206	3	3,303	8,067
Feb-18	23	8	155	2,608	784	1,032	3,210	433	212	3	3,208	8,436
Mar-18	6	8	138	2,339	649	1,002	3,082	457	205	3	3,079	7,872
Apr-18	3	8	123	2,196	584	991	2,914	437	201	2	2,912	7,446
May-18	24	18	96	1,784	619	965	3,638	443	184	2	3,635	7,727
Jun-18	27	17	125	1,914	640	1,032	4,711	594	198	4	4,707	9,214
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
			1,477	26,078	8,231	12,150	44,843	5,810	2,397	34	44,809	100,986

+ plus

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

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	23	8	-	-	-	-	-	-	-	-	-	-
Mar-18	6	8	-	-	-	-	-	-	-	-	-	-
Apr-18	3	8	-	-	-	-	-	-	-	-	-	-
May-18	24	18	-	-	-	-	-	-	-	-	-	-
Jun-18	27	17	-	-	-	-	-	-	-	-	-	-
Jul-18	16	17	-	-	-	-	-	-	-	-	-	-
Aug-18	9	16	-	-	-	-	-	72	-	-	-	72
Sep-18	7	17	-	-	-	-	-	-	-	-	-	-
Oct-18	1	20	-	-	-	-	-	-	-	-	-	-
Nov-18	19	8	-	-	-	-	-	-	-	-	-	-
Dec-18	3	18	-	-	-	-	-	72	-	-	-	72
			-	-	-	-	-	72	-	-	-	72

PacifiCorp
 Washington Results of Operations - December 2018
 JAM INPUT TEMPLATE
 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			
Jan-18	2	18	123	2,204	728	1,036	3,306	464	206	3	3	3,303	8,067
Feb-18	23	8	155	2,608	784	1,032	3,210	433	212	3	3	3,208	8,436
Mar-18	6	8	138	2,339	649	1,002	3,082	457	205	3	3	3,079	7,872
Apr-18	3	8	123	2,196	584	991	2,914	437	201	2	2	2,912	7,446
May-18	24	18	96	1,784	619	965	3,638	443	184	2	2	3,635	7,727
Jun-18	27	17	125	1,914	640	1,032	4,711	594	198	4	4	4,707	9,214
Jul-18	16	17	126	2,526	790	1,082	4,847	601	212	3	3	4,844	10,185
Aug-18	9	16	133	2,491	840	1,078	4,749	583	195	4	4	4,745	10,069
Sep-18	7	17	103	1,934	694	987	4,322	531	194	3	3	4,320	8,766
Oct-18	1	20	97	1,656	547	953	3,359	439	198	2	2	3,357	7,250
Nov-18	19	8	126	2,191	705	981	3,126	445	185	3	3	3,124	7,760
Dec-18	3	18	131	2,236	650	1,011	3,578	455	207	3	3	3,575	8,267
			1,477	26,078	8,231	12,150	44,843	5,882	2,397		34	44,808.83	101,058

+ 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			
Jan-18	2	18	12	168	124	13	107	16	1	-	-	107	442
Feb-18	23	8	(8)	(140)	(56)	(23)	(2)	3	(2)	-	-	(2)	(229)
Mar-18	6	8	(4)	(63)	34	9	24	(2)	1	-	-	24	(2)
Apr-18	3	8	3	13	16	(11)	31	2	(1)	-	-	31	52
May-18	24	18	0	17	1	(3)	(35)	13	(0)	-	-	(35)	(8)
Jun-18	27	17	(0)	(22)	(1)	(8)	(200)	26	(0)	-	-	(200)	(205)
Jul-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
			(18)	397	43	(11)	(260)	16	(1)	-	-	(260)	166

= 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			
Jan-18	2	18	134	2,372	852	1,050	3,413	480	208	3	3	3,411	8,509
Feb-18	23	8	147	2,468	729	1,009	3,208	436	210	3	3	3,205	8,207
Mar-18	6	8	133	2,276	683	1,011	3,106	455	206	3	3	3,103	7,869
Apr-18	3	8	125	2,209	600	979	2,945	439	200	2	2	2,943	7,499
May-18	24	18	96	1,800	620	961	3,602	456	183	2	2	3,600	7,719
Jun-18	27	17	125	1,892	639	1,023	4,511	620	198	4	4	4,507	9,008
Jul-18	16	17	124	2,487	769	1,089	4,611	574	212	3	3	4,608	9,867
Aug-18	9	16	131	2,487	697	1,081	4,766	577	195	4	4	4,763	9,935
Sep-18	7	17	104	2,025	609	975	4,238	520	194	3	3	4,235	8,663
Oct-18	1	20	105	1,659	678	963	3,426	443	199	2	2	3,423	7,471
Nov-18	19	8	124	2,354	599	979	3,144	446	185	3	3	3,141	7,831
Dec-18	3	18	110	2,446	799	1,018	3,613	452	207	3	3	3,610	8,646
			1,458	26,475	8,274	12,139	44,583	5,899	2,397		34	44,549	101,225

SC Factor	1.4405%	26.1545%	8.1740%	11.9923%		5.8272%	2.3677%	0.0334%	44.0104%	100.0000%
SG Factor	1.4358%	25.6033%	8.0012%	12.4554%		6.0134%	2.4796%	0.0334%	43.9779%	100.0000%

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

		METERED LOADS (MWH)										
		Non-FERC							FERC			
Year	Month	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	Net UT	Total	
2018	1	75,613	1,297,036	416,626	716,900	2,131,074	304,232	150,811	1,748	2,129,326	5,092,293	
2018	2	69,394	1,190,219	358,564	657,266	1,882,049	251,275	133,067	1,503	1,880,546	4,541,834	
2018	3	73,387	1,233,277	352,032	694,713	2,001,820	294,938	147,264	1,567	2,000,253	4,797,431	
2018	4	62,320	1,074,497	313,248	641,976	1,881,625	275,124	133,896	1,414	1,880,211	4,382,685	
2018	5	67,754	1,056,175	314,366	657,093	2,017,536	309,974	139,363	1,458	2,016,078	4,562,261	
2018	6	68,259	1,079,091	337,310	658,944	2,353,079	400,420	134,348	1,662	2,351,417	5,031,452	
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	
		836,362	14,097,344	4,361,207	8,193,337	26,140,033	3,882,374	1,665,994	19,758	26,120,275	59,176,650	

- (less)

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

		Non-FERC							FERC			
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
2018	1	-	-	-	-	(8,526)	-	-	-	(8,526)	(8,526)	
2018	2	-	-	-	-	-	-	-	-	-	-	
2018	3	-	-	-	-	-	-	-	-	-	-	
2018	4	-	-	-	-	-	-	-	-	-	-	
2018	5	-	-	-	-	-	-	-	-	-	-	
2018	6	-	-	-	-	(5,350)	-	-	-	(5,350)	(5,350)	
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)	
		-	-	-	-	(35,479)	-	-	-	(35,479)	(35,479)	

= equals

LOADS SERVED FROM COMPANY RESOURCES (NPC)

		Non-FERC							FERC			
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total	
2018	1	75,613	1,297,036	416,626	716,900	2,122,548	304,232	150,811	1,748	2,120,800	5,083,766	
2018	2	69,394	1,190,219	358,564	657,266	1,882,049	251,275	133,067	1,503	1,880,546	4,541,834	
2018	3	73,387	1,233,277	352,032	694,713	2,001,820	294,938	147,264	1,567	2,000,253	4,797,431	
2018	4	62,320	1,074,497	313,248	641,976	1,881,625	275,124	133,896	1,414	1,880,211	4,382,685	
2018	5	67,754	1,056,175	314,366	657,093	2,017,536	309,974	139,363	1,458	2,016,078	4,562,261	
2018	6	68,259	1,079,091	337,310	658,944	2,347,728	400,420	134,348	1,662	2,346,067	5,026,101	
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	
		836,362	14,097,344	4,361,207	8,193,337	26,104,554	3,882,374	1,665,994	19,758	26,084,796	59,141,172	

+ plus

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

		Non-FERC							FERC			
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total	
2018	1	-	-	-	-	305	138	-	-	305	443	
2018	2	-	-	-	-	339	319	-	-	339	658	
2018	3	-	-	-	-	105	167	-	-	105	272	
2018	4	-	-	-	-	180	77	-	-	180	257	
2018	5	-	-	-	-	138	48	-	-	138	186	
2018	6	-	-	-	-	402	334	-	-	402	736	
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	
		-	-	-	-	2,136	10,780	-	-	2,136	12,916	

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

= equals

		NORMALIZED LOADS SERVED FROM COMPANY RESOURCES (NPC) - Prior to Temperature Adjustment									
		Non-FERC							FERC		Total
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2018	1	75,613	1,297,036	416,626	716,900	2,122,853	304,370	150,811	1,748	2,121,105	5,084,210
2018	2	69,394	1,190,219	358,564	657,266	1,882,388	251,594	133,067	1,503	1,880,885	4,542,492
2018	3	73,387	1,233,277	352,032	694,713	2,001,926	295,105	147,264	1,567	2,000,358	4,797,703
2018	4	62,320	1,074,497	313,248	641,976	1,881,805	275,200	133,896	1,414	1,880,391	4,382,942
2018	5	67,754	1,056,175	314,366	657,093	2,017,674	310,022	139,363	1,458	2,016,216	4,562,446
2018	6	68,259	1,079,091	337,310	658,944	2,348,130	400,754	134,348	1,662	2,346,469	5,026,837
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
		836,362	14,097,344	4,361,207	8,193,337	26,106,690	3,893,153	1,665,994	19,758	26,086,932	59,154,087

+ plus

		Temperature Adjustment for Energy									
		Non-FERC							FERC		Total
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2018	1	4,655	73,533	41,088	5,577	69,579	9,690	581		69,579	204,702
2018	2	(3,215)	(30,757)	4,729	(8,980)	26,878	3,382	(932)		26,878	(8,895)
2018	3	(1,382)	(16,820)	5,081	(468)	11,311	(619)	(55)		11,311	(2,952)
2018	4	791	12,587	8,024	(125)	3,255	2,699	(1)		3,255	27,231
2018	5	675	19,950	(17,075)	1,699	(21,685)	349	285		(21,685)	(15,803)
2018	6	(38)	1,066	3,676	(2,190)	(90,845)	4,911	(13)		(90,845)	(83,432)
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
		4,540	70,472	65,262	(3,504)	(129,024)	(5,465)	(488)	-	(129,024)	1,793

= equals

		NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH)									
		Non-FERC							FERC		Total
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2018	1	80,268	1,370,568	457,714	722,477	2,192,432	314,061	151,392	1,748	2,190,684	5,288,912
2018	2	66,179	1,159,462	363,293	648,286	1,909,265	254,976	132,135	1,503	1,907,762	4,533,597
2018	3	72,006	1,216,456	357,113	694,245	2,013,236	294,486	147,209	1,567	2,011,669	4,794,751
2018	4	63,111	1,087,084	321,272	641,851	1,885,060	277,899	133,895	1,414	1,883,647	4,410,173
2018	5	68,429	1,076,125	297,290	658,792	1,995,989	310,371	139,648	1,458	1,994,531	4,546,644
2018	6	68,221	1,080,158	340,986	656,754	2,257,285	405,666	134,335	1,662	2,255,624	4,943,405
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
		840,902	14,167,816	4,426,469	8,189,833	25,977,666	3,887,688	1,665,506	19,758	25,957,908	59,155,880

SE Factor	1.4215%	23.9500%	7.4827%	13.8445%		6.5719%	2.8155%	0.0334%	43.8805%	100.0000%
CAEW Factor	4.3267%	72.8978%	22.7755%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAEE Factor	0.0000%	0.0000%	0.0000%	20.6186%		9.7876%	4.1930%	0.0497%	65.3511%	100.0000%

PacifiCorp
 Washington Results of Operations - December 2018
 JAM INPUT TEMPLATE
 WEST CONTROL AREA COINCIDENT PEAKS

= equals												
LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment												
Month	Day	Time	Non-FERC						FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT		
Jan-18	2	18	123	2,204	728	1,055	3,443	465	207	3	3,440	8,225
Feb-18	23	8	155	2,608	784	1,060	3,348	462	210	3	3,345	8,627
Mar-18	6	8	138	2,339	649	1,032	3,270	452	208	3	3,267	8,087
Apr-18	3	8	123	2,196	584	969	2,958	430	201	2	2,955	7,460
May-18	22	18	106	1,877	616	999	3,629	466	182	2	3,626	7,877
Jun-18	20	16	114	2,124	697	1,095	4,786	745	199	3	4,783	9,760
Jul-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
			1,511	27,013	8,298	12,456	46,430	6,202	2,387	34	46,395.29	104,296
+ plus												
Adjustment for Coincident System Peaks Temperature Adjustment												
Month	Day	Time	Non-FERC						FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT		
Jan-18	2	18	12	168	124	12	113	14	1	-	113	444
Feb-18	23	8	(8)	(140)	(56)	(20)	(3)	(3)	(2)	-	(3)	(232)
Mar-18	6	8	(4)	(63)	34	17	12	2	2	-	12	(1)
Apr-18	3	8	3	13	16	1	39	5	0	-	39	78
May-18	22	18	0	67	(46)	(5)	(73)	21	(0)	-	(73)	(36)
Jun-18	20	16	0	(8)	34	(13)	(111)	33	(0)	-	(111)	(66)
Jul-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
			(25)	502	(236)	(9)	64	38	0	-	64	334
= equals												
NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)												
Month	Day	Time	Non-FERC						FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT		
Jan-18	2	18	134	2,372	852	1,067	3,556	479	209	2.85	3,554	8,669
Feb-18	23	8	147	2,468	729	1,040	3,344	459	208	3.01	3,341	8,394
Mar-18	6	8	133	2,276	683	1,049	3,282	454	209	2.61	3,279	8,086
Apr-18	3	8	125	2,209	600	971	2,997	435	201	2.50	2,994	7,538
May-18	22	18	107	1,944	571	994	3,555	487	182	2.35	3,553	7,841
Jun-18	20	16	115	2,116	731	1,082	4,675	778	199	3.49	4,672	9,695
Jul-18	16	18	130	2,497	765	1,100	5,083	658	189	3.66	5,079	10,422
Aug-18	9	17	132	2,522	705	1,056	5,081	625	187	3.40	5,078	10,309
Sep-18	5	17	110	2,109	607	975	4,337	520	194	2.59	4,335	8,851
Oct-18	30	8	104	1,996	488	957	3,514	440	195	2.10	3,512	7,694
Nov-18	19	8	124	2,354	599	1,048	3,462	451	201	2.91	3,459	8,240
Dec-18	7	8	125	2,653	732	1,108	3,607	452	213	2.95	3,604	8,891
			1,486	27,515	8,062	12,446	46,494	6,240	2,387	34.43	46,459	104,630
CACW			4.0090%	74.2391%	21.7519%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CACE			0.0000%	0.0000%	0.0000%	18.4206%		9.2352%	3.5330%	0.0510%	68.7603%	100.0000%
CAGW			4.0884%	73.9038%	22.0078%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAGE			0.0000%	0.0000%	0.0000%	18.9701%		9.3733%	3.6980%	0.0507%	67.9080%	100.0000%

PacifiCorp
Washington Results of Operations - December 2018

	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PP&L</u>	<u>Utah</u>	<u>Idaho-UP&L</u>	<u>Wyo-UP&L</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
TOTAL GROSS PLANT (LESS SO FACTOR)	26,945,682,305	520,660,499	6,549,541,803	1,822,026,466	3,277,041,163	12,441,289,611	1,676,897,713	651,347,978	6,877,071		
SO											
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	1.9323%	24.3065%	6.7618%	12.1617%	46.1717%	6.2233%	2.4173%	0.0255%		
GROSS PLANT:											
PRODUCTION PLANT	12,394,888,322	155,438,633	2,809,683,732	836,858,568	1,630,148,985	5,835,202,637	805,399,736	317,802,892	4,353,138		0
Washington Expedited Rate Filing - June 2015	6,208,584,434	62,692,843	1,133,284,333	337,459,907	886,873,242	3,174,805,079	438,218,575	172,882,199	2,368,255		0
DISTRIBUTION PLANT	6,887,702,463	264,753,047	2,084,337,392	507,593,542	610,534,158	2,940,676,846	348,843,980	130,963,498	0		0
GENERAL PLANT	1,244,569,707	28,541,848	347,195,484	89,721,283	152,966,176	511,448,590	82,591,207	31,923,322	181,797		0
INTANGIBLE PLANT	892,017,121	22,413,485	340,827,880	96,513,694	79,479,577	294,079,907	44,291,135	14,263,485	147,958		0
TOTAL GROSS PLANT	27,627,752,047	533,839,857	6,715,328,820	1,868,146,995	3,359,992,138	12,756,213,060	1,719,344,632	667,835,396	7,051,149		0
GPS											
GROSS PLANT-SYSTEM FACTOR	100.0000%	1.9323%	24.3065%	6.7618%	12.1617%	46.1717%	6.2233%	2.4173%	0.0255%	0.0000%	
ACCUMULATED DEPRECIATION AND AMORTIZATION											
PRODUCTION PLANT	(4,615,862,432)	(60,976,490)	(1,102,239,236)	(328,235,958)	(594,057,381)	(2,122,332,406)	(292,941,666)	(116,065,047)	(1,589,915)	2,575,667	
TRANSMISSION PLANT	(1,697,633,622)	(22,953,824)	(414,953,868)	(123,536,978)	(215,524,986)	(771,574,353)	(106,504,551)	(42,009,546)	(575,516)	0	
DISTRIBUTION PLANT	(2,821,580,782)	(136,087,624)	(1,018,458,260)	(243,691,447)	(254,304,868)	(967,519,929)	(145,035,931)	(56,482,722)	0	0	
GENERAL PLANT	(485,856,413)	(11,791,319)	(141,872,494)	(41,411,488)	(56,768,804)	(191,102,716)	(31,514,879)	(11,326,180)	(68,535)	0	
INTANGIBLE PLANT	(564,288,502)	(14,029,234)	(208,064,117)	(57,656,501)	(51,543,657)	(195,237,894)	(28,078,685)	(9,583,194)	(95,218)	0	
	(10,185,221,751)	(245,838,492)	(2,885,587,975)	(794,532,372)	(1,172,199,697)	(4,247,767,298)	(604,075,712)	(235,466,690)	(2,329,184)	2,575,667	
NET PLANT	17,442,530,296	288,001,365	3,829,740,845	1,073,614,623	2,187,792,441	8,508,445,762	1,115,268,920	432,368,706	4,721,965	2,575,667	
SNP											
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	1.6511%	21.9563%	6.1552%	12.5429%	48.7799%	6.3940%	2.4788%	0.0271%	0.0148%	
DISTRIBUTION:											
DISTRIBUTION PLANT - PACIFIC											
	S	3,467,218,139	264,753,047	2,084,337,392	507,593,542	610,534,158	0	0	0	0	
LESS ACCUMULATED DEPRECIATION											
	S	(1,652,542,199)	(136,087,624)	(1,018,458,260)	(243,691,447)	(254,304,868)	0	0	0	0	
		1,814,675,940	128,665,423	1,065,879,132	263,902,095	356,229,290	0	0	0	0	
DNPDP											
DIVISION NET PLANT DISTRIBUTION PACIFIC		100.0000%	7.0903%	58.7366%	14.5427%	19.6305%	0.0000%	0.0000%	0.0000%	0.0000%	
DISTRIBUTION PLANT - UTAH											
	S	3,420,484,323	0	0	0	2,940,676,846	348,843,980	130,963,498	0	0	
LESS ACCUMULATED DEPRECIATION											
	S	(1,169,038,582)	0	0	0	(967,519,929)	(145,035,931)	(56,482,722)	0	0	
		2,251,445,741	0	0	0	1,973,156,917	203,808,049	74,480,775	0	0	
DNPDU											
DIVISION NET PLANT DISTRIBUTION UTAH		100.0000%	0.0000%	0.0000%	0.0000%	87.6396%	9.0523%	3.3081%	0.0000%	0.0000%	
TOTAL NET DISTRIBUTION PLANT	4,066,121,681	128,665,423	1,065,879,132	263,902,095	356,229,290	1,973,156,917	203,808,049	74,480,775	0	0	
DNPDP & SNP											
SYSTEM NET PLANT DISTRIBUTION	100.0000%	3.1643%	26.2137%	6.4903%	8.7609%	48.5268%	5.0123%	1.8317%	0.0000%	0.0000%	

PacifiCorp
Washington Results of Operations - December 2018

	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PP&L</u>	<u>Utah</u>	<u>Idaho-UP&L</u>	<u>Wyo-UP&L</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
Jim Bridger Plant Allocation:											
West Control Area		100.00%									
East Control Area		0.00%									
JBG		4.0884%	73.9038%	22.0078%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
JBE		4.3267%	72.8978%	22.7755%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
TRANSMISSION :											
TRANSMISSION PLANT											
JBG	80,380,116	3,286,260	59,403,948	17,689,909	0	0	0	0	0		
DGU	0	0	0	0	0	0	0	0	0		
CAGW	1,455,007,469	59,486,505	1,075,305,582	320,215,382	0	0	0	0	0		
CAGE	4,678,763,298	0	0	0	887,566,563	3,177,253,087	438,553,307	173,020,227	2,370,114		
SG	(5,566,450)	(79,922)	(1,425,197)	(445,383)	(693,321)	(2,448,008)	(334,732)	(138,028)	(1,859)		
	6,208,584,434	62,692,843	1,133,284,333	337,459,907	886,873,242	3,174,805,079	438,218,575	172,882,199	2,368,255		
LESS ACCUMULATED DEPRECIATION											
DGP	0	0	0	0	0	0	0	0	0		
JBG	(42,190,448)	(1,724,914)	(31,180,337)	(9,285,197)	0	0	0	0	0		
CAGW	(522,247,379)	(21,351,555)	(385,960,577)	(114,935,248)	0	0	0	0	0		
CAGE	(1,141,737,831)	0	0	0	(216,588,927)	(775,330,961)	(107,018,216)	(42,221,358)	(578,368)		
SG	8,542,035	122,644	2,187,047	683,466	1,063,941	3,756,609	513,665	211,811	2,853		
	(1,697,633,622)	(22,953,824)	(414,953,868)	(123,536,978)	(215,524,986)	(771,574,353)	(106,504,551)	(42,009,546)	(575,516)		
TOTAL NET TRANSMISSION PLANT	4,510,950,812	39,739,019	718,330,465	213,922,929	671,348,256	2,403,230,726	331,714,024	130,872,653	1,792,740		
SNPT											
SYSTEM NET PLANT TRANSMISSION	100.0000%	0.8809%	15.9241%	4.7423%	14.8826%	53.2755%	7.3535%	2.9012%	0.0397%		
WRG	100.0000%	0.8809%	15.9243%	4.7421%	14.8825%	53.2756%	7.3536%	2.9012%	0.0397%		
WRE	100.0000%	0.9323%	15.7076%	4.9075%	16.1758%	51.2696%	7.6786%	3.2896%	0.0390%		
Total Electric Billings	1,966,715	47,270	615,490	137,059	130,792	937,451	82,349	16,304	0		
CN											
Customer System factor - CN		2.4035%	31.2953%	6.9689%	6.6503%	47.6658%	4.1871%	0.8290%	0.0000%		

CIAC

Contributions in Aid of Construction

	Customer Adv.	
	Received	Factor %
Oregon	26.2	26.2137%
Washington - Other	6.5	6.4903%
Washington - SWIFT	-	0.0000%
Idaho - PPL	-	0.0000%
Idaho - UPL	5.0	5.0123%
Montana	-	0.0000%
Wyoming PPL	8.8	8.7609%
Wyoming UPL	1.8	1.8317%
California	3.2	3.1643%
Utah	48.5	48.5268%
Total	100	100.0000%

PacifiCorp
Washington Results of Operations - December 2018

		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PP&L</u>	<u>Utah</u>	<u>Idaho-UP&L</u>	<u>Wyo-UP&L</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
Account 904 Balance		11,655,692	571,248	4,596,485	1,728,926	731,192	3,594,356	433,211	275	0		
BADDEBT		100.0000%	4.9010%	39.4355%	14.8333%	6.2733%	30.8378%	3.7167%	0.0024%	0.0000%		
Account 182.22												
Pre-merger	(101)	CAGW	17,094,202	698,879	12,633,262	3,762,061	0	0	0	0	0	0
		(108) CAGW	(8,434,030)	(344,817)	(6,233,067)	(1,856,146)	0	0	0	0	0	0
Post-merger	(101)	CAGW	3,485,613	142,506	2,576,000	767,107	0	0	0	0	0	0
		(108) CAGW	(240,609)	(9,837)	(177,819)	(52,953)	0	0	0	0	0	0
		(107) CAGW	1,778,549	72,714	1,314,415	391,420	0	0	0	0	0	0
		(120) CAEW	1,975,759	85,485	1,440,284	449,990	0	0	0	0	0	0
		(228) CAGW	7,220,849	295,217	5,336,481	1,589,151	0	0	0	0	0	0
		(228) CAGW	1,472,376	60,197	1,088,142	324,038	0	0	0	0	0	0
		(228) SNNP	3,531,000	144,361	2,609,543	777,096	0	0	0	0	0	0
		(228) CAEW	1,743,025	75,415	1,270,626	396,983	0	0	0	0	0	0
Total Acct 182.22			29,626,734	1,220,121	21,857,866	6,548,747	0	0	0	0	0	0
Revised Study	(228)	SNNP	112,680	4,607	83,275	24,798	0	0	0	0	0	0
		(228) CAEW	941,950	40,755	686,660	214,534	0	0	0	0	0	0
December 1993 Adj.			1,054,630	45,362	769,935	239,333	0	0	0	0	0	0
Adjusted Acct 182.22			30,681,364	1,265,483	22,627,801	6,788,080	0	0	0	0	0	0
TROJP			100.0000%	4.1246%	73.7510%	22.1244%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Trojan Plant Allocator												
Account 228.42												
Plant - Premerger		CAGW	7,220,849	295,217	5,336,481	1,589,151	0	0	0	0	0	0
- Postmerger		CAGW	1,472,376	60,197	1,088,142	324,038	0	0	0	0	0	0
Storage Facility		CAEW	1,743,025	75,415	1,270,626	396,983	0	0	0	0	0	0
Transition Costs		SNNP	3,531,000	144,361	2,609,543	777,096	0	0	0	0	0	0
Total Acct 228.42			13,967,250	575,190	10,304,791	3,087,268	0	0	0	0	0	0
Transition Costs		SNNP	112,680	4,607	83,275	24,798	0	0	0	0	0	0
Storage Facility		CAEW	941,950	40,755	686,660	214,534	0	0	0	0	0	0
December 1993 Adj.			1,054,630	45,362	769,935	239,333	0	0	0	0	0	0
Adjusted Acct 228.42			15,021,880	620,553	11,074,726	3,326,601	0	0	0	0	0	0
TROJD			100.0000%	4.1310%	73.7240%	22.1450%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DITEXP:												
Pre-Merger - PPL												
Prod / Hydro	S		(1,056,402)	(60,295)	(417,111)	(228,745)	(260,185)	(90,066)	0	0	0	0
Transmission	S		(699,861)	(26,627)	(376,521)	(102,071)	(164,842)	(29,800)	0	0	0	0
Distribution	S		(3,922,740)	(223,775)	(2,577,335)	(355,880)	(765,750)	0	0	0	0	0
General	S		54,047	65	34,496	85	12,227	6,994	6	157	17	0
Mining	S		721	12	187	57	101	297	41	24	2	0
Malin	S		3,387,251	0	0	0	0	0	0	0	0	3,387,251
Non Utility	NUTIL		(388)	0	(39)	(349)	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

PacifiCorp
Washington Results of Operations - December 2018

		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PP&L</u>	<u>Utah</u>	<u>Idaho-UP&L</u>	<u>Wyo-UP&L</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
Pre-Merger - UPL												
Prod / Hydro	S	(4,823,168)	0	0	0	0	(3,707,663)	(809,239)	(270,040)	(36,226)	0	0
Transmission	S	(2,083,110)	0	0	0	0	(1,709,957)	(267,589)	(92,917)	(12,647)	0	0
Distribution	S	(5,457,960)	15	134	31	30	(4,681,868)	(536,029)	(240,273)	0	0	0
General	S	(59,061)	(539)	(349)	(1,669)	(324)	(88,257)	21,820	9,908	349	0	0
Mining	S	1,919	32	496	152	269	791	109	63	7	0	0
Total UPL		(12,421,380)	(492)	281	(1,486)	(25)	(10,186,954)	(1,590,928)	(593,259)	(48,517)	0	0
Post-Merger (Vintage beginning 2006 and forward except for WCA which is 2007 and forward)												
Prod / Other Prod	S	22,041,634	372,693	6,013,248	1,919,172	2,758,679	9,109,628	1,157,513	630,019	80,682	0	0
Cholla Unit 4	S	3,422,708	57,585	973,127	0	442,538	1,360,837	181,116	100,392	12,175	0	294,938
Gadsby Unit 4, 5 & 6	S	1,465,964	23,515	374,158	0	155,202	685,807	65,398	27,891	6,637	0	127,356
Hydro-PPL	S	77,410	(631)	3,732	9,340	3,053	47,208	9,102	4,933	673	0	0
Hydro-UPL	S	309,559	5,214	85,691	26,009	38,973	128,143	15,816	8,580	1,133	0	0
Transmission	S	13,008,951	184,063	3,876,777	1,066,791	1,709,461	5,212,884	566,921	343,357	48,697	0	0
Distribution	S	87,154,330	2,855,544	24,981,969	5,828,569	6,355,775	41,301,473	4,318,893	1,511,951	0	0	156
General/ Intangibles	S	3,104,242	59,832	837,050	26,411	537,549	1,313,022	203,416	112,613	16,158	0	(1,809)
Mining	S	(979,619)	(8,749)	(382,296)	(32,229)	(172,141)	(340,946)	(18,572)	(21,211)	(3,475)	0	0
WCA - CAEE 2007+	S	7,799,227	107,703	2,029,405	0	1,100,841	3,264,010	370,239	257,954	26,738	0	642,337
WCA - CAGE 2007+	S	564,417,269	9,731,268	154,878,752	0	70,704,915	234,453,239	28,187,740	15,689,571	2,071,777	0	48,700,007
WCA - CAGW 2007+	S	50,474,433	867,789	13,963,087	11,222,486	6,374,172	20,989,748	2,585,361	1,409,898	186,894	0	(7,125,002)
WCA_CAGW 2007+ -Marengo	S	0	0	0	0	0	0	0	0	0	0	0
WCA CAGW 2007+ -Goodnoe	S	0	0	0	0	0	0	0	0	0	0	0
WCA - General 2007+	S	23,000,572	556,083	7,031,086	2,028,958	2,756,159	8,726,628	1,269,523	545,788	32,115	0	54,232
WCA - JBG 2007+	S	16,198,410	291,155	4,501,126	3,398,213	2,054,780	6,825,260	817,511	456,101	60,206	0	(2,205,942)
Oregon Extra Book Depreciation	S	(4,112,460)	0	(4,112,460)	0	0	0	0	0	0	0	0
Non Utility	NUTIL	26,426	0	0	0	0	0	0	0	0	0	26,426
Total Post Merger		787,409,056	15,103,064	215,054,452	25,493,720	94,819,956	333,076,941	39,729,977	21,077,837	2,540,410	0	40,512,699
Total Deferred Taxes		772,750,304	14,791,952	211,718,410	24,805,331	93,641,482	322,777,412	38,139,096	20,484,759	2,491,912	0	43,899,950
Percentage of Total (DITEXP)		100.0000%	1.9142%	27.3980%	3.2100%	12.1179%	41.7699%	4.9355%	2.6509%	0.3225%	0.0000%	5.6810%
DITBAL:												
Pre-Merger - PPL												
Prod / Hydro	S	29,219,870	1,272,262	16,592,886	5,100,741	6,387,689	(12,879)	(43,801)	(76,013)	(1,015)	0	0
Transmission	S	15,449,563	596,143	8,450,675	2,321,583	3,441,965	646,576	(5,180)	(2,170)	(29)	0	0
Distribution	S	10,761,432	1,851,098	5,622,381	2,943,585	1,558,527	(1,164,763)	(4,227)	(45,169)	0	0	0
General	S	(659,497)	(3,276)	(294,535)	(12,718)	(113,752)	(214,597)	(9,540)	(10,881)	(198)	0	0
Mining	S	4,999	79	1,260	387	699	2,098	306	158	12	0	0
Malin	S	(1,340,163)	0	0	0	0	0	0	0	0	0	(1,340,163)
Non Utility	NUTIL	109,784	0	0	0	0	0	0	0	0	0	109,784
Total PPL		53,545,988	3,716,306	30,372,667	10,353,578	11,275,128	(743,565)	(62,442)	(134,075)	(1,230)	0	(1,230,379)
Pre-Merger - UPL												
Prod / Hydro	S	50,987,404	7,063	(529,810)	38,265	(254,565)	41,521,529	7,372,346	2,481,423	351,153	0	0
Transmission	S	36,166,633	2,932	28,040	15,884	13,473	30,563,658	4,034,315	1,326,829	181,502	0	0
Distribution	S	27,069,441	144,084	1,103,905	295,580	370,551	20,820,857	3,155,285	1,179,179	0	0	3,155,285
General	S	(983,578)	(12,169)	(263,561)	(44,831)	(111,405)	(351,467)	(140,441)	(57,972)	(1,732)	0	0
Mining	S	12,810	202	3,229	991	1,792	5,375	785	405	31	0	0
Total UPL		113,252,710	142,112	341,803	305,889	19,846	92,559,952	14,422,290	4,929,864	530,954	0	0

PacifiCorp
Washington Results of Operations - December 2018

	TOTAL	California	Oregon	Washington	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY	
Post-Merger (Vintage beginning 2006 and forward except for WCA which is 2007 and forward)												
Prod / Other Prod	S	433,198,941	7,740,174	123,336,511	34,852,101	54,962,844	177,066,353	23,735,642	10,018,621	1,486,695	0	0
Cholla Unit 4	S	37,620,699	525,584	8,964,777	0	4,647,960	15,520,198	1,822,896	1,249,182	95,676	0	4,794,426
Gadsby Unit 4, 5 & 6	S	6,115,465	96,622	1,563,284	0	762,358	2,653,771	348,357	162,018	20,112	0	508,943
Hydro-PP&L	S	35,769,440	692,106	10,625,300	2,991,306	4,527,005	14,190,269	1,871,425	757,340	114,689	0	0
Hydro-UPL	S	11,047,514	224,388	3,300,113	962,010	1,358,653	4,366,400	572,052	231,329	32,569	0	0
Transmission	S	274,472,294	5,073,234	80,119,939	22,287,887	34,442,276	111,006,737	14,744,967	5,931,362	865,892	0	0
Distribution	S	991,290,004	35,443,094	281,374,700	63,857,119	80,130,102	465,154,301	48,823,051	16,500,635	0	0	7,002
General/ Intangibles	S	45,976,360	1,098,636	14,766,998	3,433,968	5,683,312	17,344,921	2,579,177	974,938	94,407	0	3
Mining	S	3,030	46	760	233	413	1,291	193	92	2	0	0
WCA - CAEE 2007+	S	(3,598)	(49)	(825)	0	(449)	(1,405)	(211)	(99)	(1)	0	(559)
WCA - CAGE 2007+	S	1,814,240,669	29,217,302	476,825,308	0	232,369,846	765,982,274	101,507,868	50,047,468	5,875,082	0	152,415,521
WCA - CAGW 2007+	S	427,597,930	7,002,331	115,939,140	93,526,145	55,536,225	182,477,487	24,288,570	11,651,699	1,399,075	0	(64,222,742)
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	188,116,662	4,159,973	52,294,039	12,883,128	22,219,062	79,204,722	10,536,606	4,663,264	315,550	0	1,840,318
WCA - JBG 2007+	S	158,055,119	2,529,628	41,998,173	34,573,434	20,248,325	68,155,571	9,083,182	4,334,014	370,695	0	(23,237,903)
OREGON EXTRA BOOK DEPR	S	(75,514,910)	0	(75,514,910)	0	0	0	0	0	0	0	0
Non Utility	NUTIL	(1,519,223)	0	0	0	0	0	0	0	0	0	(1,519,223)
Total Post Merger		4,346,466,396	93,803,069	1,135,593,307	269,367,331	516,887,932	1,903,122,890	239,913,775	106,521,863	10,670,443	0	70,585,786
Total Deferred Taxes		4,513,265,094	97,661,487	1,166,307,777	280,026,798	528,182,906	1,994,939,277	254,273,623	111,317,652	11,200,167	0	69,355,407
Percentage of Total (DITBAL)		100.0000%	2.1639%	25.8418%	6.2045%	11.7029%	44.2017%	5.6339%	2.4665%	0.2482%	0.0000%	1.5367%
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	246,223,589	1,796,613	32,476,400	9,671,151	38,372,630	137,363,848	18,960,205	7,480,274	102,468	0	0
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	38,680,486	1,282,845	23,189,293	6,905,543	1,385,350	4,959,187	684,512	270,057	3,699	0	0
Other	Acct 403.4	128,005,125	1,676,836	30,311,263	9,026,395	16,502,219	59,073,570	8,153,870	3,216,905	44,067	0	0
Transmission	Acct 403.5	108,371,112	1,121,955	20,280,872	6,039,565	15,352,310	54,957,006	7,585,646	2,992,761	40,996	0	0
Distribution	Acct 403.6	154,815,630	7,669,018	52,639,685	14,055,552	16,095,994	53,616,702	6,938,668	3,800,010	0	0	0
General	Acct 403.7&8	41,048,299	850,289	11,469,419	3,001,693	5,195,550	16,948,397	2,561,643	1,014,025	7,282	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 :		717,144,241	14,397,555	170,366,933	48,699,898	92,904,053	326,918,710	44,884,545	18,774,033	198,513	0	0
SCHMDEXP		100.0000%	2.0076%	23.7563%	6.7908%	12.9547%	45.5862%	6.2588%	2.6179%	0.0277%	0.0000%	0.0000%

B1. REVENUE



Electric Operations Revenue

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	CA	-47,722	-47,722	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	IDU	-76,590	0	0	0	0	0	-76,590	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	OR	-642,010	0	-642,010	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	UT	-765,725	0	0	0	0	-765,725	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WA	-150,875	0	0	-150,875	0	0	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYP	-96,912	0	0	0	-96,912	0	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYU	-12,272	0	0	0	-12,272	0	0	0	0
4401000	RESIDENTIAL SALES	301106	Residential-Alt Revenue Program Adjs	WA	-217	0	0	-217	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	CA	1,486	1,486	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	IDU	235	0	0	0	0	0	235	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	OR	3,213	0	3,213	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	UT	1,070	0	0	0	0	1,070	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WA	9,630	0	0	9,630	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WYP	-178	0	0	0	-178	0	0	0	0
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	UT	-520	0	0	0	0	-520	0	0	0
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WA	-60	0	0	-60	0	0	0	0	0
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WYP	81	0	0	0	81	0	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	CA	-1,351	-1,351	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	IDU	-50	0	0	0	0	0	-50	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	OR	-1,634	0	-1,634	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	UT	7,909	0	0	0	0	7,909	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WA	5,588	0	0	5,588	0	0	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYP	1,923	0	0	0	1,923	0	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYU	162	0	0	0	162	0	0	0	0
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	CA	1,580	1,580	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	IDU	789	0	0	0	0	0	789	0	0
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	OR	20,274	0	20,274	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	UT	0	0	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	WA	3,343	0	0	3,343	0	0	0	0	0
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	WYP	766	0	0	0	766	0	0	0	0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	CA	3	3	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	IDU	7	0	0	0	0	0	7	0	0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	UT	-23	0	0	0	0	-23	0	0	0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WA	-14	0	0	-14	0	0	0	0	0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WYP	21	0	0	0	21	0	0	0	0
4401000	RESIDENTIAL SALES	301165	Solar Feed-In Revenue - Residential	OTHER	-3,947	0	0	0	0	0	0	0	-3,947
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	OTHER	-30,078	0	0	0	0	0	0	0	-30,078
4401000	RESIDENTIAL SALES	301171	DSM Revenue - Residential Cat 2 Gen Svc	OTHER	-40	0	0	0	0	0	0	0	-40
4401000	RESIDENTIAL SALES	301180	Blue Sky Revenue Residential	OTHER	-2,098	0	0	0	0	0	0	0	-2,098
4401000 Total					-1,774,237	-46,004	-620,156	-132,606	-106,409	-757,289	-75,610	0	-36,163
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	CA	-35,047	-35,047	0	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	IDU	-43,833	0	0	0	0	0	-43,833	0	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	OR	-491,676	0	-491,676	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	UT	-732,640	0	0	0	0	-732,640	0	0	0



Electric Operations Revenue

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WA	-134,749	0	0	-134,749	0	0	0	0	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYP	-108,138	0	0	0	-108,138	0	0	0	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYU	-10,931	0	0	0	-10,931	0	0	0	0
4421000	COMMERCIAL SALES	301206	Commercial-Alt Revenue Program Adjs	WA	2,553	0	0	2,553	0	0	0	0	0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	CA	938	938	0	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	IDU	136	0	0	0	0	0	136	0	0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	OR	998	0	998	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	UT	769	0	0	0	0	769	0	0	0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WA	9,564	0	0	9,564	0	0	0	0	0
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WYP	-219	0	0	0	-219	0	0	0	0
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	UT	-676	0	0	0	0	-676	0	0	0
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WA	-57	0	0	-57	0	0	0	0	0
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WYP	108	0	0	0	108	0	0	0	0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	CA	485	485	0	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	IDU	-601	0	0	0	0	0	-601	0	0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	OR	8,921	0	8,921	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	UT	1,271	0	0	0	0	1,271	0	0	0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WA	-275	0	0	-275	0	0	0	0	0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYP	-2,173	0	0	0	-2,173	0	0	0	0
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYU	-199	0	0	0	-199	0	0	0	0
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	CA	988	988	0	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	IDU	561	0	0	0	0	0	561	0	0
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	OR	18,676	0	18,676	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	UT	0	0	0	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	WA	3,056	0	0	3,056	0	0	0	0	0
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	WYP	1,026	0	0	0	1,026	0	0	0	0
4421000	COMMERCIAL SALES	301265	Solar Feed-In Revenue - Commercial	OTHER	-4,220	0	0	0	0	0	0	0	-4,220
4421000	COMMERCIAL SALES	301270	DSM Revenue - Commercial	OTHER	-22,057	0	0	0	0	0	0	0	-22,057
4421000	COMMERCIAL SALES	301271	DSM Revenue - Small Commercial	OTHER	-3,201	0	0	0	0	0	0	0	-3,201
4421000	COMMERCIAL SALES	301272	DSM Revenue - Large Commercial	OTHER	-61	0	0	0	0	0	0	0	-61
4421000	COMMERCIAL SALES	301280	Blue Sky Revenue - Commercial	OTHER	-790	0	0	0	0	0	0	0	-790
4421000 Total					-1,541,493	-32,636	-463,082	-119,907	-120,525	-731,276	-43,737	0	-30,329
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	CA	-6,565	-6,565	0	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	IDU	-13,427	0	0	0	0	0	-13,427	0	0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	OR	-127,112	0	-127,112	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	UT	-344,338	0	0	0	0	-344,338	0	0	0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WA	-50,672	0	0	-50,672	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYP	-334,238	0	0	0	-334,238	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYU	-96,909	0	0	0	-96,909	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	IDU	-100,939	0	0	0	0	0	-100,939	0	0
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	UT	-127,080	0	0	0	0	-127,080	0	0	0
4422000	IND SLS/EXCL IRRIG	301306	Industrial-Alt Revenue Program Adjs	WA	169	0	0	169	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	CA	140	140	0	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	IDU	-20	0	0	0	0	0	-20	0	0



Electric Operations Revenue

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	OR	1,649	0	1,649	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	UT	166	0	0	0	0	166	0	0	0
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WA	4,309	0	0	4,309	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WYP	-950	0	0	0	-950	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	UT	-492	0	0	0	0	-492	0	0	0
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WA	-30	0	0	-30	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WYP	526	0	0	0	526	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	CA	134	134	0	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	IDU	-219	0	0	0	0	0	-219	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	OR	749	0	749	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	UT	8,282	0	0	0	0	8,282	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WA	2,726	0	0	2,726	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYP	-3,481	0	0	0	-3,481	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYU	-735	0	0	0	-735	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	CA	247	247	0	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	IDU	2,010	0	0	0	0	0	2,010	0	0
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	OR	6,558	0	6,558	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	UT	0	0	0	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	WA	1,601	0	0	1,601	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	WYP	5,004	0	0	0	5,004	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301365	Solar Feed-In Revenue - Industrial	OTHER	-3,381	0	0	0	0	0	0	0	-3,381
4422000	IND SLS/EXCL IRRIG	301370	DSM Revenue - Industrial	OTHER	-5,335	0	0	0	0	0	0	0	-5,335
4422000	IND SLS/EXCL IRRIG	301371	DSM Revenue - Small Industrial	OTHER	-815	0	0	0	0	0	0	0	-815
4422000	IND SLS/EXCL IRRIG	301372	DSM Revenue - Large Industrial	OTHER	-1,931	0	0	0	0	0	0	0	-1,931
4422000	IND SLS/EXCL IRRIG	301380	Blue Sky Revenue - Industrial	OTHER	-371	0	0	0	0	0	0	0	-371
4422000 Total					-1,184,767	-6,044	-118,155	-41,896	-430,782	-463,463	-112,594	0	-11,833
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	CA	-13,171	-13,171	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	IDU	-54,568	0	0	0	0	0	-54,568	0	0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	OR	-31,391	0	-31,391	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	UT	-19,700	0	0	0	0	-19,700	0	0	0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WA	-16,073	0	0	-16,073	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYP	-1,731	0	0	0	-1,731	0	0	0	0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYU	-536	0	0	0	-536	0	0	0	0
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	CA	341	341	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	IDU	618	0	0	0	0	0	618	0	0
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	OR	1,083	0	1,083	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	UT	0	0	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	WA	280	0	0	280	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	WYP	19	0	0	0	19	0	0	0	0
4423000	INDUST SALES-IRRIG	301456	Irrigation-Alt Revenue Program Adjs	WA	316	0	0	316	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	CA	343	343	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	IDU	171	0	0	0	0	0	171	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	OR	84	0	84	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	UT	14	0	0	0	0	0	14	0	0



Electric Operations Revenue

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WA	1,177	0	0	1,177	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WYP	-3	0	0	0	-3	0	0	0	0
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	UT	-17	0	0	0	0	-17	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	2	0	0	0	2	0	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	CA	-59	-59	0	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	IDU	-4	0	0	0	0	0	-4	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	OR	-1,822	0	-1,822	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	UT	37	0	0	0	0	37	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WA	32	0	0	32	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYP	-1	0	0	0	-1	0	0	0	0
4423000	INDUST SALES-IRRIG	301465	Solar Feed-In Revenue - Irrigation	OTHER	-115	0	0	0	0	0	0	0	-115
4423000	INDUST SALES-IRRIG	301470	DSM Revenue - Irrigation	OTHER	-3,006	0	0	0	0	0	0	0	-3,006
4423000	INDUST SALES-IRRIG	301480	Blue Sky Revenue - Irrigation	OTHER	-1	0	0	0	0	0	0	0	-1
4423000 Total					-137,689	-12,546	-32,046	-14,275	-2,250	-19,667	-53,784	0	-3,121
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	CA	-425	-425	0	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	IDU	-518	0	0	0	0	0	-518	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	OR	-6,337	0	-6,337	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	UT	-7,990	0	0	0	0	-7,990	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WA	-1,352	0	0	-1,352	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYP	-1,625	0	0	0	-1,625	0	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYU	-345	0	0	0	-345	0	0	0	0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	CA	12	12	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	15	0	15	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	66	0	0	66	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WYU	-1	0	0	0	-1	0	0	0	0
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	UT	-6	0	0	0	0	-6	0	0	0
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	WYP	1	0	0	0	1	0	0	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	CA	74	74	0	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	IDU	9	0	0	0	0	0	9	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	OR	512	0	512	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	UT	-159	0	0	0	0	-159	0	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WA	100	0	0	100	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYP	-6	0	0	0	-6	0	0	0	0
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYU	-46	0	0	0	-46	0	0	0	0
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	CA	8	8	0	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	IDU	3	0	0	0	0	0	3	0	0
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	OR	142	0	142	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	UT	0	0	0	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	WA	23	0	0	23	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	WYP	9	0	0	0	9	0	0	0	0
4441000	PUB ST/HWY LIGHT	301665	Solar Feed-In Revenue - St/Hwy Lighting	OTHER	-31	0	0	0	0	0	0	0	-31



Electric Operations Revenue

Twelve Months Ending - December 2018

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	301670	DSM Revenue - Street/Hwy Lighting	OTHER	-314	0	0	0	0	0	0	0	-314
4441000 Total					-18,155	-331	-5,667	-1,162	-2,012	-8,136	-503	0	-345
4471000	ON-SYS WHOLE-FIRM	301443	ON SYS FIRM-UTAH FERC CUSTOMERS	FERC	-14,525	0	0	0	0	0	0	-14,525	0
4471000	ON-SYS WHOLE-FIRM	301445	On Sys Firm-Utah W/S Customers-Deferral	UT	80	0	0	0	0	80	0	0	0
4471000 Total					-14,445	0	0	0	0	80	0	-14,525	0
4479000	TRANS SRVC	301428	TRANS SERV-UTAH FERC CUSTOMERS	FERC	-81	0	0	0	0	0	0	0	-81
4479000 Total					-81	0	0	0	0	0	0	0	-81
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	CA	-206	-206	0	0	0	0	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	IDU	-217	0	0	0	0	0	-217	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	OR	-3,325	0	-3,325	0	0	0	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	UT	-2,337	0	0	0	0	-2,337	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WA	-557	0	0	-557	0	0	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYP	-400	0	0	0	-400	0	0	0	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYU	-45	0	0	0	-45	0	0	0	0
4501000 Total					-7,087	-206	-3,325	-557	-445	-2,337	-217	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	CA	-48	-48	0	0	0	0	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	IDU	-32	0	0	0	0	0	-32	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	OR	-813	0	-813	0	0	0	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	UT	-681	0	0	0	0	-681	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WA	-134	0	0	-134	0	0	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYP	-103	0	0	0	-103	0	0	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYU	-9	0	0	0	-9	0	0	0	0
4502000 Total					-1,820	-48	-813	-134	-112	-681	-32	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	CA	-23	-23	0	0	0	0	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	IDU	-141	0	0	0	0	0	-141	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	OR	-266	0	-266	0	0	0	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	UT	-251	0	0	0	0	-251	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WA	-32	0	0	-32	0	0	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYP	-41	0	0	0	-41	0	0	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYU	-7	0	0	0	-7	0	0	0	0
4503000 Total					-761	-23	-266	-32	-48	-251	-141	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	CA	0	0	0	0	0	0	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	IDU	-2	0	0	0	0	0	-2	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	OR	-37	0	-37	0	0	0	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	UT	-97	0	0	0	0	-97	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WA	-4	0	0	-4	0	0	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYP	-2	0	0	0	-2	0	0	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYU	0	0	0	0	0	0	0	0	0
4504000 Total					-143	0	-37	-4	-2	-97	-2	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	CA	-32	-32	0	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	IDU	-49	0	0	0	0	0	-49	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	OR	-927	0	-927	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	UT	-2,762	0	0	0	0	-2,762	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WA	-81	0	0	-81	0	0	0	0	0



Electric Operations Revenue

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYP	-105	0	0	0	-105	0	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYU	-8	0	0	0	-8	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	CA	-11	-11	0	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	IDU	-33	0	0	0	0	0	-33	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	OR	-296	0	-296	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	UT	-512	0	0	0	0	-512	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WA	-60	0	0	-60	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYP	-81	0	0	0	-81	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYU	-8	0	0	0	-8	0	0	0	0
4511000 Total					-4,965	-43	-1,223	-141	-202	-3,273	-82	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	CA	-2	-2	0	0	0	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	IDU	-1	0	0	0	0	0	-1	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	OR	-11	0	-11	0	0	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	SO	-3	0	-1	0	0	-1	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	UT	-5	0	0	0	0	-5	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WA	-2	0	0	-2	0	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYP	-1	0	0	0	-1	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYU	0	0	0	0	0	0	0	0	0
4512000 Total					-23	-2	-12	-2	-1	-6	-1	0	0
4513000	OTHER	301828	OTHER	CA	-6	-6	0	0	0	0	0	0	0
4513000	OTHER	301828	OTHER	IDU	-2	0	0	0	0	0	-2	0	0
4513000	OTHER	301828	OTHER	OR	-488	0	-488	0	0	0	0	0	0
4513000	OTHER	301828	OTHER	SO	-11	0	-3	-1	-2	-5	-1	0	0
4513000	OTHER	301828	OTHER	UT	-299	0	0	0	0	-299	0	0	0
4513000	OTHER	301828	OTHER	WA	-14	0	0	-14	0	0	0	0	0
4513000	OTHER	301828	OTHER	WYP	-50	0	0	0	-50	0	0	0	0
4513000	OTHER	301828	OTHER	WYU	-5	0	0	0	-5	0	0	0	0
4513000	OTHER	301840	Miscellaneous Service Revenue	CA	0	0	0	0	0	0	0	0	0
4513000	OTHER	301840	Miscellaneous Service Revenue	OR	-10	0	-10	0	0	0	0	0	0
4513000	OTHER	301840	Miscellaneous Service Revenue	UT	-255	0	0	0	0	-255	0	0	0
4513000	OTHER	301840	Miscellaneous Service Revenue	WA	-45	0	0	-45	0	0	0	0	0
4513000 Total					-1,184	-6	-501	-60	-56	-559	-2	0	0
4514100	ENERGY FINANSWER	301836	ENERGY FINAN - NEW COMM	UT	-1	0	0	0	0	-1	0	0	0
4514100 Total					-1	0	0	0	0	-1	0	0	0
4530000	SLS WATER & W PWR	358900	Sales of Water & Water Power	CAGE	-55	0	0	0	-12	-37	-5	0	0
4530000 Total					-55	0	0	0	-12	-37	-5	0	0
4541000	RENTS - COMMON	0	4541000/0	SO	-2	0	-1	0	0	-1	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CA	-2	-2	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	IDU	-1	0	0	0	0	0	-1	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	OR	-841	0	-841	0	0	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SO	-723	-14	-176	-49	-105	-334	-45	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	UT	-606	0	0	0	0	-606	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WA	-11	0	0	-11	0	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYP	-14	0	0	0	-14	0	0	0	0



Electric Operations Revenue

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYU	-18	0	0	0	-18	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	CA	-507	-507	0	0	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	IDU	-165	0	0	0	0	-165	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	OR	-2,518	0	-2,518	0	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	UT	-1,894	0	0	0	-1,894	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WA	-720	0	0	-720	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WYP	-326	0	0	0	-326	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	CA	0	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	OR	0	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	UT	0	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	WYP	0	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	CA	-8	-8	0	0	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	OR	-70	0	-70	0	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	UT	-1,034	0	0	0	0	-1,034	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WA	-16	0	0	-16	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WYP	-18	0	0	0	-18	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	CA	2	2	0	0	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	IDU	0	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	OR	-21	0	-21	0	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	UT	18	0	0	0	0	18	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WA	-4	0	0	-4	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WYP	4	0	0	0	4	0	0	0
4541000	RENTS - COMMON	301870	RENT REV - STEAM	CAGE	-194	0	0	0	-44	-132	-18	0
4541000	RENTS - COMMON	301870	RENT REV - STEAM	JBG	-4	0	-3	-1	0	0	0	0
4541000	RENTS - COMMON	301870	RENT REV - STEAM	SG	-7	0	-2	-1	-1	-3	0	0
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	CAGE	-12	0	0	0	-3	-8	-1	0
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	CAGW	-386	-16	-285	-85	0	0	0	0
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	SG	-158	-2	-40	-13	-24	-69	-9	0
4541000	RENTS - COMMON	301872	RENT REV - TRANS	CAGE	-319	0	0	0	-72	-217	-30	0
4541000	RENTS - COMMON	301872	RENT REV - TRANS	CAGW	-98	-4	-73	-22	0	0	0	0
4541000	RENTS - COMMON	301872	RENT REV - TRANS	SG	-1,240	-18	-318	-99	-185	-545	-75	0
4541000	RENTS - COMMON	301873	RENT REV - DIST	OR	0	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301873	RENT REV - DIST	SO	-187	-4	-45	-13	-27	-86	-12	0
4541000	RENTS - COMMON	301873	RENT REV - DIST	UT	-669	0	0	0	0	-669	0	0
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	CAGE	-72	0	0	0	-16	-49	-7	0
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	JBG	-6	0	-5	-1	0	0	0	0
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SO	-131	-3	-32	-9	-19	-61	-8	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	CA	-20	-20	0	0	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	IDU	-2	0	0	0	0	-2	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	OR	-193	0	-193	0	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	UT	-71	0	0	0	0	-71	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WA	-33	0	0	-33	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WYP	-4	0	0	0	-4	0	0	0
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	CAGE	-35	0	0	0	-8	-24	-3	0



Electric Operations Revenue

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SO	-534	-10	-130	-36	-78	-247	-33	0	0
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	UT	-12	0	0	0	0	-12	0	0	0
4541000 Total					-13,883	-606	-4,751	-1,111	-960	-6,043	-410	-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	-2	0	0	0	0	-2	0	0	0
4542000 Total					-17	0	0	0	-3	-12	-1	0	0
4543000	MCI FOGWIRE REVENUES	301863	MCI FIBER OPTIC GROUND WIRE REVENUES	CAGE	-3,347	0	0	0	-759	-2,273	-314	-2	0
4543000 Total					-3,347	0	0	0	-759	-2,273	-314	-2	0
4561100	Other Wheeling Rev	301952	Ancillary Rev Sch 6-Supp (Transm)	WRG	645	6	103	31	115	343	47	0	0
4561100	Other Wheeling Rev	301953	Ancillary Rev Sch 6-Supp (C&T)	WRG	-1,464	-13	-233	-69	-260	-780	-108	-1	0
4561100	Other Wheeling Rev	301963	Ancil Revenue Sch 2-Reactive (C&T)	WRG	-963	-8	-153	-46	-171	-513	-71	0	0
4561100	Other Wheeling Rev	301964	Ancil Revenue Sch 3a-Regulation (Trans)	WRG	930	8	148	44	165	495	68	0	0
4561100	Other Wheeling Rev	301966	Primary Delivery and Distribution Sub Ch	WRG	-505	-4	-80	-24	-90	-269	-37	0	0
4561100	Other Wheeling Rev	301967	Ancillary Revenue Sch 1 - Scheduling	WRG	-2,207	-19	-352	-105	-393	-1,176	-162	-1	0
4561100	Other Wheeling Rev	301968	Ancillary Revenue Sch 3 - Reg&Freq (Tran	WRG	1,336	12	213	63	238	712	98	1	0
4561100	Other Wheeling Rev	301969	Ancillary Revenue Sch 3 - Reg&Freq (C&T)	WRG	-3,312	-29	-527	-157	-589	-1,765	-244	-1	0
4561100	Other Wheeling Rev	301972	Ancillary Revenue Sch 5&6-Spin&Supp (Tra	WRG	289	3	46	14	51	154	21	0	0
4561100	Other Wheeling Rev	301973	Ancillary Revenue Sch 5&6-Spin&Supp (C&T	WRG	-1,703	-15	-271	-81	-303	-908	-125	-1	0
4561100	Other Wheeling Rev	301974	Ancil Revenue Sch 3a-Regulation (C&T)	WRG	-3,409	-30	-543	-162	-606	-1,816	-251	-1	0
4561100	Other Wheeling Rev	302082	I/C Anc Rev Sch 1-Scheduling-Nevada Pwr	WRG	-12	0	-2	-1	-2	-7	-1	0	0
4561100	Other Wheeling Rev	302092	I/C Anc Rev Sch 2-Reactive-Nevada Pwr	WRG	-8	0	-1	0	-2	-4	-1	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	-992	-9	-158	-47	-176	-529	-73	0	0
4561100	Other Wheeling Rev	302981	Transmission Resales to Other Parties	WRG	-836	-7	-133	-40	-149	-446	-61	0	0
4561100	Other Wheeling Rev	302982	Transmission Rev-Unreserved Use Charges	WRG	-841	-7	-134	-40	-150	-448	-62	0	0
4561100	Other Wheeling Rev	302983	Transmission Revenue - Deferral Fees	WRG	-244	-2	-39	-12	-43	-130	-18	0	0
4561100 Total					-13,335	-117	-2,124	-632	-2,371	-7,104	-981	-5	0
4561910	S/T FIRM WHEEL REV	301926	SHORT TERM FIRM WHEELING	WRG	-2,614	-23	-416	-124	-465	-1,392	-192	-1	0
4561910	S/T FIRM WHEEL REV	302812	I/C ST Firm Wheeling Revenue-Nevada Pwr	WRG	-482	-4	-77	-23	-86	-257	-35	0	0
4561910 Total					-3,095	-27	-493	-147	-550	-1,649	-228	-1	0
4561920	L/T FIRM WHEEL REV	301912	POST-MERGER FIRM WHEELING	WRG	-13,015	-115	-2,073	-617	-2,315	-6,934	-957	-5	0
4561920	L/T FIRM WHEEL REV	301916	PRE-MERGER FIRM WHEELING	WRG	-7,697	-68	-1,226	-365	-1,369	-4,101	-566	-3	0
4561920	L/T FIRM WHEEL REV	301917	PRE-MERGER FIRM WHEELING	WRG	-22,791	-201	-3,629	-1,081	-4,053	-12,142	-1,676	-9	0
4561920	L/T FIRM WHEEL REV	302961	TRANSM CAPACITY RE-ASSIGNMENT REVENUE	WRG	-1	0	0	0	0	0	0	0	0
4561920	L/T FIRM WHEEL REV	302980	Transmisson Point-to-Point Revenue	WRG	-31,970	-282	-5,091	-1,516	-5,686	-17,032	-2,351	-13	0
4561920 Total					-75,474	-665	-12,019	-3,579	-13,422	-40,209	-5,550	-30	0
4561930	NON-FIRM WHEEL REV	301922	NON-FIRM WHEELING REVENUE	WRE	-15,727	-147	-2,470	-772	-3,061	-8,063	-1,208	-6	0
4561930	NON-FIRM WHEEL REV	302822	I/C Non-Firm Wheeling Revenue-Nevada Pwr	WRE	-9	0	-1	0	-2	-5	-1	0	0
4561930 Total					-15,736	-147	-2,471	-772	-3,063	-8,068	-1,208	-6	0
4561990	TRANSMN REV REFUND	301913	Transmission Tariff True-up	WRG	-5,777	-51	-920	-274	-1,027	-3,078	-425	-2	0
4561990	TRANSMN REV REFUND	305930	Ancil Revenue Sch 3 - Subject to Refund	WRG	-1,336	-12	-213	-63	-238	-712	-98	-1	0
4561990	TRANSMN REV REFUND	305931	Ancil Revenue Sch 3a - Subject to Refund	WRG	-930	-8	-148	-44	-165	-495	-68	0	0



Electric Operations Revenue

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4561990	TRANSMN REV REFUND	305950	Ancil Revenue Sch 5 - Subject to Refund	WRG	-289	-3	-46	-14	-51	-154	-21	0	0
4561990	TRANSMN REV REFUND	305960	Ancil Revenue Sch 6 - Subject to Refund	WRG	-645	-6	-103	-31	-115	-343	-47	0	0
4561990 Total					-8,976	-79	-1,429	-426	-1,596	-4,782	-660	-4	0
4562100	USE OF FACIL REV	301911	"INCOME FROM FISH, WILDLIFE"	SG	-23	0	-6	-2	-3	-10	-1	0	0
4562100 Total					-23	0	-6	-2	-3	-10	-1	0	0
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	CAGE	-21	0	0	0	-5	-14	-2	0	0
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	SG	-1	0	0	0	0	0	0	0	0
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	UT	-24	0	0	0	0	-24	0	0	0
4562300	MISC OTHER REV	301901	WASHINGTON - COLSTRIP 3	WA	52	0	0	52	0	0	0	0	0
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	CAGE	-3,314	0	0	0	-751	-2,250	-311	-2	0
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	SG	-17	0	-4	-1	-3	-8	-1	0	0
4562300	MISC OTHER REV	301939	Estimated Other Electric Revenue	SG	1	0	0	0	0	1	0	0	0
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	CAGE	-1,964	0	0	0	-445	-1,333	-184	-1	0
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	JBG	-2,295	-94	-1,696	-505	0	0	0	0	0
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	CAGE	-137	0	0	0	-31	-93	-13	0	0
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	CAGW	-6	0	-5	-1	0	0	0	0	0
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	SG	-281	-4	-72	-22	-42	-124	-17	0	0
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	SG	0	0	0	0	0	0	0	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	-398	-16	-294	-88	0	0	0	0	0
4562300	MISC OTHER REV	301955	OTHER REV WY REG KENNECOTT	WYP	-226	0	0	0	-226	0	0	0	0
4562300	MISC OTHER REV	301958	Wind-based Ancillary Services Estimate	SG	-445	-6	-114	-36	-66	-196	-27	0	0
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	SG	424	6	109	34	63	186	25	0	0
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	CAGE	-882	0	0	0	-200	-599	-83	0	0
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	CAGW	-10,266	-420	-7,587	-2,259	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	-103	0	0	0	-23	-70	-10	0	0
4562300	MISC OTHER REV	361000	STEAM SALES	CAGW	-587	-24	-434	-129	0	0	0	0	0
4562300	MISC OTHER REV	374400	Timber Sales - Utility Property	CAGW	-506	-21	-374	-111	0	0	0	0	0
4562300 Total					-21,059	-579	-10,473	-3,068	-1,743	-4,565	-627	-3	0
4562310	EIM - MISCELLANEOUS	308001	EIM Rev-Forecasting Fee: Pac to TC	SG	-15	0	-4	-1	-2	-6	-1	0	0
4562310 Total					-15	0	-4	-1	-2	-6	-1	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	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	-2	0	-2	0	0	0	0	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SO	-3,913	-76	-951	-265	-570	-1,807	-244	-1	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	UT	-88	0	0	0	0	-88	0	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	WYP	-1	0	0	0	-1	0	0	0	0
4562400 Total					-4,006	-76	-955	-265	-572	-1,895	-244	-1	0
4562500	M&S INV COST OF SALE	514950	M&S INVENTORY COST OF SALES	UT	3,964	0	0	0	0	3,964	0	0	0
4562500 Total					3,964	0	0	0	0	3,964	0	0	0
4562700	RNW ENRGY CRDT SALES	301943	Renewable Energy Credit Sales-Deferral	OTHER	-1,262	0	0	0	0	0	0	0	-1,262
4562700	RNW ENRGY CRDT SALES	301944	Renewable Energy Credit Sales-Estimate	OTHER	189	0	0	0	0	0	0	0	189
4562700	RNW ENRGY CRDT SALES	301945	Renewable Energy Credit Sales	OTHER	-2,306	0	0	0	0	0	0	0	-2,306



Electric Operations Revenue

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

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4562700	RNW ENRGY CRDT SALES	352943	Renwbl En Cr Sls-Amt	OTHER	86	0	0	0	0	0	0	0	86
4562700	RNW ENRGY CRDT SALES	352950	REC Sales - Wind Wake Loss Indemnity	OTHER	-8	0	0	0	0	0	0	0	-8
4562700 Total					-3,300	0	0	0	0	0	0	0	-3,300
4562800	CA GHG Emission Allo	352001	CA GHG Allowance Revenues	OTHER	-11,217	0	0	0	0	0	0	0	-11,217
4562800	CA GHG Emission Allo	352002	CA GHG Allowance Revenues - Deferral	OTHER	11,217	0	0	0	0	0	0	0	11,217
4562800	CA GHG Emission Allo	352003	CA GHG Allowance Revenues - Amortz	OTHER	-9,577	0	0	0	0	0	0	0	-9,577
4562800	CA GHG Emission Allo	352004	CA GHG Allow Revenues - SOMAH Amortz	OTHER	-14	0	0	0	0	0	0	0	-14
4562800 Total					-9,592	0	0	0	0	0	0	0	-9,592
4563500	Oth Elec Rev-Def Trn	305990	FERC Transmission Refund-Deferral	OR	11,032	0	11,032	0	0	0	0	0	0
4563500	Oth Elec Rev-Def Trn	305991	FERC Transmission Refund-Amortz	OR	-6,903	0	-6,903	0	0	0	0	0	0
4563500 Total					4,130	0	4,130	0	0	0	0	0	0
Grand Total					-4,850,671	-100,185	-1,275,879	-320,780	-687,903	-2,059,646	-296,935	-14,660	-94,683

B2. O&M EXPENSE



Operations & Maintenance Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	CAGE	3,544	0	0	0	803	2,407	332	2	0
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	CAGW	46	2	34	10	0	0	0	0	0
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	JBG	13,906	569	10,277	3,060	0	0	0	0	0
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	313	4	80	25	47	138	19	0	0
5000000 Total					17,810	575	10,392	3,096	850	2,545	351	2	0
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	CAGE	12	0	0	0	3	8	1	0	0
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	JBG	25	1	19	6	0	0	0	0	0
5001000 Total					37	1	19	6	3	8	1	0	0
501NPC		NPCX	Net Power Cost Expense	CAEW	235,237	10,178	171,482	53,576	0	0	0	0	0
501NPC Total					235,237	10,178	171,482	53,576	0	0	0	0	0
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	CAEE	310	0	0	0	77	202	30	0	0
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	JBE	3,424	148	2,496	780	0	0	0	0	0
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	SE	92	1	22	7	15	41	6	0	0
5010000 Total					3,826	149	2,518	787	92	243	36	0	0
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	CA	-339	-339	0	0	0	0	0	0	0
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	CAEE	26,404	0	0	0	6,551	17,255	2,584	13	0
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	OR	592	0	592	0	0	0	0	0	0
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	WYP	-1,055	0	0	0	-1,055	0	0	0	0
5011500 Total					25,602	-339	592	0	5,496	17,255	2,584	13	0
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	CAEE	9,741	0	0	0	2,417	6,366	953	5	0
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	CAGW	1,432	59	1,058	315	0	0	0	0	0
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	JBE	-1,625	-70	-1,185	-370	0	0	0	0	0
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	SE	-196	-3	-47	-15	-33	-86	-13	0	0
5012000 Total					9,351	-15	-174	-70	2,384	6,280	941	5	0
5013000	START UP FUEL - GAS	NPCX	Net Power Cost Expense	CAEE	312	0	0	0	77	204	31	0	0
5013000 Total					312	0	0	0	77	204	31	0	0
5014000	FUEL CONSUMED-DIESEL	NPCX	Net Power Cost Expense	CAEE	33	0	0	0	8	22	3	0	0
5014000 Total					33	0	0	0	8	22	3	0	0
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	CAEE	4,152	0	0	0	1,030	2,713	406	2	0
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	CAGW	167	7	124	37	0	0	0	0	0
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	JBE	940	41	685	214	0	0	0	0	0
5014500 Total					5,259	48	809	251	1,030	2,713	406	2	0
5015000	FUEL CONS-RES DISP	NPCX	Net Power Cost Expense	CAEE	0	0	0	0	0	0	0	0	0
5015000	FUEL CONS-RES DISP	NPCX	Net Power Cost Expense	JBE	61	3	44	14	0	0	0	0	0
5015000 Total					61	3	44	14	0	0	0	0	0
5015100	ASH & ASH BYPRD SALE	NPCX	Net Power Cost Expense	JBE	0	0	0	0	0	0	0	0	0
5015100 Total					0	0	0	0	0	0	0	0	0
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	CAGE	28,356	0	0	0	6,428	19,256	2,658	14	0



Operations & Maintenance Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	CAGW	1,148	47	848	253	0	0	0	0	0
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	JBG	18,606	761	13,750	4,095	0	0	0	0	0
5020000 Total					48,109	808	14,598	4,347	6,428	19,256	2,658	14	0
5022000	STM EXP - FLYASH	STEX	Steam O&M Expense	CAGE	1,413	0	0	0	320	959	132	1	0
5022000 Total					1,413	0	0	0	320	959	132	1	0
5023000	STM EXP BOTTOM ASH	STEX	Steam O&M Expense	CAGE	2	0	0	0	0	1	0	0	0
5023000 Total					2	0	0	0	0	1	0	0	0
5024000	STM EXP SCRUBBER	STEX	Steam O&M Expense	CAGE	8,205	0	0	0	1,860	5,572	769	4	0
5024000 Total					8,205	0	0	0	1,860	5,572	769	4	0
5029000	STM EXP - OTHER	STEX	Steam O&M Expense	CAGE	21,798	0	0	0	4,941	14,802	2,043	11	0
5029000	STM EXP - OTHER	STEX	Steam O&M Expense	JBG	1,127	46	833	248	0	0	0	0	0
5029000 Total					22,924	46	833	248	4,941	14,802	2,043	11	0
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	CAGE	1,471	0	0	0	333	999	138	1	0
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	CAGW	62	3	46	14	0	0	0	0	0
5050000 Total					1,532	3	46	14	333	999	138	1	0
5051000	ELEC EXP GENERAL	STEX	Steam O&M Expense	CAGE	6	0	0	0	1	4	1	0	0
5051000 Total					6	0	0	0	1	4	1	0	0
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	CAGE	43,598	0	0	0	9,883	29,607	4,087	22	0
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	CAGW	1,799	74	1,330	396	0	0	0	0	0
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	JBG	-1,273	-52	-941	-280	0	0	0	0	0
5060000 Total					44,124	22	389	116	9,883	29,607	4,087	22	0
5061000	MISC STM EXP - CON	STEX	Steam O&M Expense	CAGE	764	0	0	0	173	519	72	0	0
5061000	MISC STM EXP - CON	STEX	Steam O&M Expense	JBG	9	0	7	2	0	0	0	0	0
5061000 Total					774	0	7	2	173	519	72	0	0
5061100	MISC STM EXP PLCLU	STEX	Steam O&M Expense	CAGE	61	0	0	0	14	41	6	0	0
5061100	MISC STM EXP PLCLU	STEX	Steam O&M Expense	JBG	1,143	47	845	251	0	0	0	0	0
5061100 Total					1,204	47	845	251	14	41	6	0	0
5061200	MISC STM EXP UNMTG	STEX	Steam O&M Expense	CAGE	5	0	0	0	1	3	0	0	0
5061200 Total					5	0	0	0	1	3	0	0	0
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	CAGE	355	0	0	0	81	241	33	0	0
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	JBG	2	0	2	0	0	0	0	0	0
5061300 Total					357	0	2	0	81	241	33	0	0
5061400	MISC STM EXP OFFIC	STEX	Steam O&M Expense	CAGE	951	0	0	0	215	646	89	0	0
5061400	MISC STM EXP OFFIC	STEX	Steam O&M Expense	JBG	1,198	49	885	264	0	0	0	0	0
5061400 Total					2,148	49	885	264	215	646	89	0	0
5061500	MISC STM EXP COMM	STEX	Steam O&M Expense	CAGE	254	0	0	0	58	172	24	0	0
5061500 Total					254	0	0	0	58	172	24	0	0
5061600	MISC STM EXP FIRE	STEX	Steam O&M Expense	JBG	-8	0	-6	-2	0	0	0	0	0



Operations & Maintenance Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
5061600 Total			-8	0	-6	-2	0	0	0	0	0		
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	CAGE	3,092	0	0	0	701	2,100	290	2	0
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	JBG	14	1	10	3	0	0	0	0	0
5062000 Total			3,106	1	10	3	701	2,100	290	2	0		
5063000	MISC STEAM JVA CR	STEX	Steam O&M Expense	CAGE	-11,995	0	0	0	-2,719	-8,145	-1,124	-6	0
5063000	MISC STEAM JVA CR	STEX	Steam O&M Expense	JBG	-27,197	-1,112	-20,099	-5,985	0	0	0	0	0
5063000 Total			-39,191	-1,112	-20,099	-5,985	-2,719	-8,145	-1,124	-6	0		
5064000	MISC STM EXP RCRT	STEX	Steam O&M Expense	CAGE	47	0	0	0	11	32	4	0	0
5064000 Total			47	0	0	0	11	32	4	0	0		
5065000	MISC STM EXP - SEC	STEX	Steam O&M Expense	CAGE	497	0	0	0	113	337	47	0	0
5065000	MISC STM EXP - SEC	STEX	Steam O&M Expense	JBG	114	5	84	25	0	0	0	0	0
5065000 Total			610	5	84	25	113	337	47	0	0		
5066000	MISC STM EXP -SFTY	STEX	Steam O&M Expense	CAGE	1,326	0	0	0	301	900	124	1	0
5066000	MISC STM EXP -SFTY	STEX	Steam O&M Expense	JBG	76	3	56	17	0	0	0	0	0
5066000 Total			1,402	3	56	17	301	900	124	1	0		
5067000	MISC STM EXP TRNNG	STEX	Steam O&M Expense	CAGE	1,719	0	0	0	390	1,168	161	1	0
5067000	MISC STM EXP TRNNG	STEX	Steam O&M Expense	JBG	3,128	128	2,311	688	0	0	0	0	0
5067000 Total			4,847	128	2,311	688	390	1,168	161	1	0		
5069000	MISC STM EXP WTSPY	STEX	Steam O&M Expense	CAGE	1,229	0	0	0	279	834	115	1	0
5069000 Total			1,229	0	0	0	279	834	115	1	0		
5069900	MISC STM EXP MISC	STEX	Steam O&M Expense	CAGE	3,465	0	0	0	786	2,353	325	2	0
5069900 Total			3,465	0	0	0	786	2,353	325	2	0		
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	CAGE	138	0	0	0	31	94	13	0	0
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	CAGW	23	1	17	5	0	0	0	0	0
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	JBG	328	13	242	72	0	0	0	0	0
5070000 Total			489	14	259	77	31	94	13	0	0		
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	CAGE	3,668	0	0	0	831	2,491	344	2	0
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	CAGW	239	10	177	53	0	0	0	0	0
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	JBG	882	36	652	194	0	0	0	0	0
5100000 Total			4,789	46	829	247	831	2,491	344	2	0		
5101000	MNTNCE SUPVSN &ENG	STEX	Steam O&M Expense	CAGE	3,198	0	0	0	725	2,172	300	2	0
5101000 Total			3,198	0	0	0	725	2,172	300	2	0		
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	CAGE	5,359	0	0	0	1,215	3,639	502	3	0
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	CAGW	319	13	236	70	0	0	0	0	0
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	JBG	574	23	424	126	0	0	0	0	0
5110000 Total			6,252	37	660	197	1,215	3,639	502	3	0		
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	CAGE	3,327	0	0	0	754	2,259	312	2	0
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	JBG	284	12	210	63	0	0	0	0	0



Operations & Maintenance Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
5111000 Total			3,611	12	210	63	754	2,259	312	2	0	
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	CAGE	448	0	0	102	304	42	0	0
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	JBG	440	18	325	97	0	0	0	0
5111100 Total			888	18	325	97	102	304	42	0	0	
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	CAGE	370	0	0	84	251	35	0	0
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	JBG	482	20	356	106	0	0	0	0
5111200 Total			852	20	356	106	84	251	35	0	0	
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	CAGE	3,201	0	0	725	2,173	300	2	0
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	JBG	7,694	315	5,686	1,693	0	0	0	0
5112000 Total			10,894	315	5,686	1,693	725	2,173	300	2	0	
5114000	MNT OF STRCT CATH	STEX	Steam O&M Expense	CAGE	15	0	0	3	10	1	0	0
5114000	MNT OF STRCT CATH	STEX	Steam O&M Expense	JBG	6	0	4	1	0	0	0	0
5114000 Total			21	0	4	1	3	10	1	0	0	
5116000	MNT STRCT DAM RIVR	STEX	Steam O&M Expense	CAGE	65	0	0	15	44	6	0	0
5116000 Total			65	0	0	0	15	44	6	0	0	
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	CAGE	749	0	0	170	509	70	0	0
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	JBG	614	25	454	135	0	0	0	0
5117000 Total			1,363	25	454	135	170	509	70	0	0	
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	CAGE	295	0	0	67	201	28	0	0
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	JBG	536	22	396	118	0	0	0	0
5118000 Total			831	22	396	118	67	201	28	0	0	
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	CAGE	1,180	0	0	268	801	111	1	0
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	JBG	500	20	369	110	0	0	0	0
5119000 Total			1,680	20	369	110	268	801	111	1	0	
5119900	MNT OF STRCT-MISC	STEX	Steam O&M Expense	CAGE	491	0	0	111	333	46	0	0
5119900 Total			491	0	0	0	111	333	46	0	0	
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	CAGE	13,052	0	0	2,959	8,863	1,223	7	0
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	CAGW	2,634	108	1,946	580	0	0	0	0
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	JBG	1,097	45	811	241	0	0	0	0
5120000 Total			16,782	153	2,757	821	2,959	8,863	1,223	7	0	
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	CAGE	5,859	0	0	1,328	3,979	549	3	0
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	JBG	2,439	100	1,803	537	0	0	0	0
5121000 Total			8,298	100	1,803	537	1,328	3,979	549	3	0	
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	CAGE	85	0	0	19	58	8	0	0
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	JBG	35	1	26	8	0	0	0	0
5121100 Total			120	1	26	8	19	58	8	0	0	
5121200	MNT BOILR-CL HANDL	STEX	Steam O&M Expense	CAGE	2,825	0	0	640	1,919	265	1	0
5121200	MNT BOILR-CL HANDL	STEX	Steam O&M Expense	JBG	2,158	88	1,595	475	0	0	0	0



Operations & Maintenance Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
5121200 Total			4,984	88	1,595	475	640	1,919	265	1	0		
5121400	MNT BOIL-DEMNERLZ	STEX	Steam O&M Expense	CAGE	240	0	0	0	54	163	23	0	0
5121400	MNT BOIL-DEMNERLZ	STEX	Steam O&M Expense	JBG	69	3	51	15	0	0	0	0	0
5121400 Total			310	3	51	15	54	163	23	0	0		
5121500	MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	CAGE	346	0	0	0	78	235	32	0	0
5121500	MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	JBG	108	4	79	24	0	0	0	0	0
5121500 Total			453	4	79	24	78	235	32	0	0		
5121600	MNT BOILR-FLYASH	STEX	Steam O&M Expense	CAGE	2,624	0	0	0	595	1,782	246	1	0
5121600	MNT BOILR-FLYASH	STEX	Steam O&M Expense	JBG	1,310	54	968	288	0	0	0	0	0
5121600 Total			3,933	54	968	288	595	1,782	246	1	0		
5121700	MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	CAGE	679	0	0	0	154	461	64	0	0
5121700	MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	JBG	215	9	159	47	0	0	0	0	0
5121700 Total			894	9	159	47	154	461	64	0	0		
5121800	MNT BOIL-FEEDWATR	STEX	Steam O&M Expense	CAGE	3,189	0	0	0	723	2,166	299	2	0
5121800	MNT BOIL-FEEDWATR	STEX	Steam O&M Expense	JBG	1,652	68	1,221	364	0	0	0	0	0
5121800 Total			4,841	68	1,221	364	723	2,166	299	2	0		
5121900	MNT BOIL-FRZ PRTEC	STEX	Steam O&M Expense	CAGE	28	0	0	0	6	19	3	0	0
5121900 Total			28	0	0	0	6	19	3	0	0		
5122000	MNT BOILR-AUX SYST	STEX	Steam O&M Expense	CAGE	1,012	0	0	0	229	687	95	1	0
5122000	MNT BOILR-AUX SYST	STEX	Steam O&M Expense	JBG	59	2	43	13	0	0	0	0	0
5122000 Total			1,071	2	43	13	229	687	95	1	0		
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	CAGE	2,800	0	0	0	635	1,901	262	1	0
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	JBG	931	38	688	205	0	0	0	0	0
5122100 Total			3,732	38	688	205	635	1,901	262	1	0		
5122200	MNT BOIL-PLVRZD CL	STEX	Steam O&M Expense	CAGE	6,633	0	0	0	1,504	4,504	622	3	0
5122200	MNT BOIL-PLVRZD CL	STEX	Steam O&M Expense	JBG	1,759	72	1,300	387	0	0	0	0	0
5122200 Total			8,392	72	1,300	387	1,504	4,504	622	3	0		
5122300	MNT BOIL-PRECIP/BAG	STEX	Steam O&M Expense	CAGE	1,599	0	0	0	363	1,086	150	1	0
5122300	MNT BOIL-PRECIP/BAG	STEX	Steam O&M Expense	JBG	2,332	95	1,723	513	0	0	0	0	0
5122300 Total			3,931	95	1,723	513	363	1,086	150	1	0		
5122400	MNT BOIL-PRTRT WTR	STEX	Steam O&M Expense	CAGE	405	0	0	0	92	275	38	0	0
5122400	MNT BOIL-PRTRT WTR	STEX	Steam O&M Expense	JBG	93	4	69	21	0	0	0	0	0
5122400 Total			499	4	69	21	92	275	38	0	0		
5122500	MNT BOIL-RV OSMSIS	STEX	Steam O&M Expense	CAGE	109	0	0	0	25	74	10	0	0
5122500	MNT BOIL-RV OSMSIS	STEX	Steam O&M Expense	JBG	71	3	52	16	0	0	0	0	0
5122500 Total			180	3	52	16	25	74	10	0	0		
5122600	MNT BOIL-RHEAT ST	STEX	Steam O&M Expense	CAGE	890	0	0	0	202	604	83	0	0
5122600	MNT BOIL-RHEAT ST	STEX	Steam O&M Expense	JBG	48	2	36	11	0	0	0	0	0



Operations & Maintenance Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
5122600 Total			938	2	36	11	202	604	83	0	0	
5122800	MNT BOIL-SOOTBLWG	STEX	Steam O&M Expense	CAGE	1,034	0	0	234	702	97	1	0
5122800	MNT BOIL-SOOTBLWG	STEX	Steam O&M Expense	JBG	739	30	546	163	0	0	0	0
5122800 Total			1,773	30	546	163	234	702	97	1	0	
5122900	MNT BOILR-SCRUBBER	STEX	Steam O&M Expense	CAGE	4,832	0	0	1,095	3,282	453	2	0
5122900	MNT BOILR-SCRUBBER	STEX	Steam O&M Expense	JBG	2,642	108	1,952	581	0	0	0	0
5122900 Total			7,474	108	1,952	581	1,095	3,282	453	2	0	
5123000	MNT BOILR-BOTM ASH	STEX	Steam O&M Expense	CAGE	1,711	0	0	388	1,162	160	1	0
5123000	MNT BOILR-BOTM ASH	STEX	Steam O&M Expense	JBG	1,145	47	846	252	0	0	0	0
5123000 Total			2,856	47	846	252	388	1,162	160	1	0	
5123100	MNT BOIL-WTR TRTMT	STEX	Steam O&M Expense	CAGE	243	0	0	55	165	23	0	0
5123100 Total			243	0	0	0	55	165	23	0	0	
5123200	MNT BOIL-CNTL SUPT	STEX	Steam O&M Expense	CAGE	53	0	0	12	36	5	0	0
5123200	MNT BOIL-CNTL SUPT	STEX	Steam O&M Expense	JBG	701	29	518	154	0	0	0	0
5123200 Total			754	29	518	154	12	36	5	0	0	
5123300	MAINT GEO GATH SYS	STEX	Steam O&M Expense	CAGE	92	0	0	21	63	9	0	0
5123300 Total			92	0	0	0	21	63	9	0	0	
5123400	MAINT OF BOILERS	STEX	Steam O&M Expense	CAGE	1,188	0	0	269	807	111	1	0
5123400	MAINT OF BOILERS	STEX	Steam O&M Expense	JBG	925	38	684	204	0	0	0	0
5123400 Total			2,114	38	684	204	269	807	111	1	0	
5124000	MNT BOILR-CONTROLS	STEX	Steam O&M Expense	CAGE	1,026	0	0	233	697	96	1	0
5124000	MNT BOILR-CONTROLS	STEX	Steam O&M Expense	JBG	267	11	197	59	0	0	0	0
5124000 Total			1,293	11	197	59	233	697	96	1	0	
5125000	MNT BOILER-DRAFT	STEX	Steam O&M Expense	CAGE	2,954	0	0	670	2,006	277	1	0
5125000	MNT BOILER-DRAFT	STEX	Steam O&M Expense	JBG	955	39	706	210	0	0	0	0
5125000 Total			3,909	39	706	210	670	2,006	277	1	0	
5126000	MNT BOILR-FIRESIDE	STEX	Steam O&M Expense	CAGE	1,212	0	0	275	823	114	1	0
5126000	MNT BOILR-FIRESIDE	STEX	Steam O&M Expense	JBG	640	26	473	141	0	0	0	0
5126000 Total			1,852	26	473	141	275	823	114	1	0	
5127000	MNT BLR-BEARNG WTR	STEX	Steam O&M Expense	CAGE	117	0	0	27	79	11	0	0
5127000	MNT BLR-BEARNG WTR	STEX	Steam O&M Expense	JBG	147	6	108	32	0	0	0	0
5127000 Total			264	6	108	32	27	79	11	0	0	
5128000	MNT BOILR WTR/STMD	STEX	Steam O&M Expense	CAGE	5,782	0	0	1,311	3,927	542	3	0
5128000	MNT BOILR WTR/STMD	STEX	Steam O&M Expense	JBG	1,752	72	1,295	386	0	0	0	0
5128000 Total			7,535	72	1,295	386	1,311	3,927	542	3	0	
5129000	MNT BOIL-COMP AIR	STEX	Steam O&M Expense	CAGE	794	0	0	180	539	74	0	0
5129000 Total			794	0	0	0	180	539	74	0	0	
5129900	MAINT BOILER-MISC	STEX	Steam O&M Expense	CAGE	3,896	0	0	883	2,646	365	2	0



Operations & Maintenance Expense
 Twelve Months Ending - December 2018
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5129900	MAINT BOILER-MISC	STEX	Steam O&M Expense	JBG	10	0	8	2	0	0	0	0	0
5129900 Total					3,906	0	8	2	883	2,646	365	2	0
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	CAGE	3,728	0	0	0	845	2,532	349	2	0
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	CAGW	325	13	240	72	0	0	0	0	0
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	JBG	529	22	391	117	0	0	0	0	0
5130000 Total					4,583	35	631	188	845	2,532	349	2	0
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	CAGE	12,608	0	0	0	2,858	8,562	1,182	6	0
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	JBG	5,204	213	3,846	1,145	0	0	0	0	0
5131000 Total					17,812	213	3,846	1,145	2,858	8,562	1,182	6	0
5131100	MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	CAGE	264	0	0	0	60	179	25	0	0
5131100	MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	JBG	227	9	168	50	0	0	0	0	0
5131100 Total					491	9	168	50	60	179	25	0	0
5131300	MAINT/PREVENT ROUT	STEX	Steam O&M Expense	CAGE	1	0	0	0	0	0	0	0	0
5131300 Total					1	0	0	0	0	0	0	0	0
5131400	MAINT/MAIN TURBINE	STEX	Steam O&M Expense	CAGE	8,458	0	0	0	1,917	5,743	793	4	0
5131400	MAINT/MAIN TURBINE	STEX	Steam O&M Expense	JBG	2,933	120	2,168	646	0	0	0	0	0
5131400 Total					11,391	120	2,168	646	1,917	5,743	793	4	0
5132000	MAINT ALARMS/INFO	STEX	Steam O&M Expense	CAGE	1,084	0	0	0	246	736	102	1	0
5132000	MAINT ALARMS/INFO	STEX	Steam O&M Expense	JBG	243	10	180	54	0	0	0	0	0
5132000 Total					1,327	10	180	54	246	736	102	1	0
5133000	MAINT/AIR-COOL-CON	STEX	Steam O&M Expense	CAGE	46	0	0	0	11	31	4	0	0
5133000 Total					46	0	0	0	11	31	4	0	0
5134000	MAINT/COMPNT COOL	STEX	Steam O&M Expense	CAGE	180	0	0	0	41	122	17	0	0
5134000	MAINT/COMPNT COOL	STEX	Steam O&M Expense	JBG	119	5	88	26	0	0	0	0	0
5134000 Total					299	5	88	26	41	122	17	0	0
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	CAGE	1,006	0	0	0	228	683	94	1	0
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	JBG	152	6	112	33	0	0	0	0	0
5135000 Total					1,158	6	112	33	228	683	94	1	0
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	CAGE	991	0	0	0	225	673	93	1	0
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	JBG	296	12	219	65	0	0	0	0	0
5137000 Total					1,287	12	219	65	225	673	93	1	0
5138000	MAINT-CIRCUL WATER	STEX	Steam O&M Expense	CAGE	777	0	0	0	176	528	73	0	0
5138000	MAINT-CIRCUL WATER	STEX	Steam O&M Expense	JBG	908	37	671	200	0	0	0	0	0
5138000 Total					1,685	37	671	200	176	528	73	0	0
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	CAGE	234	0	0	0	53	159	22	0	0
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	JBG	125	5	92	27	0	0	0	0	0
5139000 Total					359	5	92	27	53	159	22	0	0
5139900	MNT ELEC PLT-MISC	STEX	Steam O&M Expense	CAGE	40	0	0	0	9	27	4	0	0



Operations & Maintenance Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
5139900 Total			40	0	0	0	9	27	4	0	0	
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	CAGE	1,911	0	0	433	1,297	179	1	0
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	CAGW	425	17	314	94	0	0	0	0
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	JBG	913	37	675	201	0	0	0	0
5140000 Total			3,249	55	989	294	433	1,297	179	1	0	
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	CAGE	1,170	0	0	265	795	110	1	0
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	JBG	142	6	105	31	0	0	0	0
5141000 Total			1,313	6	105	31	265	795	110	1	0	
5142000	MISC STM PLT-CONSU	STEX	Steam O&M Expense	CAGE	255	0	0	58	173	24	0	0
5142000 Total			255	0	0	0	58	173	24	0	0	
5144000	MISC STM PLNT-LAB	STEX	Steam O&M Expense	CAGE	199	0	0	45	135	19	0	0
5144000	MISC STM PLNT-LAB	STEX	Steam O&M Expense	JBG	119	5	88	26	0	0	0	0
5144000 Total			318	5	88	26	45	135	19	0	0	
5145000	MAINT MISC-SM TOOL	STEX	Steam O&M Expense	CAGE	329	0	0	75	224	31	0	0
5145000	MAINT MISC-SM TOOL	STEX	Steam O&M Expense	JBG	97	4	72	21	0	0	0	0
5145000 Total			427	4	72	21	75	224	31	0	0	
5146000	MAINT/PAGING SYS	STEX	Steam O&M Expense	CAGE	95	0	0	22	65	9	0	0
5146000	MAINT/PAGING SYS	STEX	Steam O&M Expense	JBG	62	3	46	14	0	0	0	0
5146000 Total			157	3	46	14	22	65	9	0	0	
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	CAGE	797	0	0	181	541	75	0	0
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	JBG	374	15	276	82	0	0	0	0
5147000 Total			1,171	15	276	82	181	541	75	0	0	
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	CAGE	1,574	0	0	357	1,069	148	1	0
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	JBG	402	16	297	88	0	0	0	0
5148000 Total			1,976	16	297	88	357	1,069	148	1	0	
5149000	MAINT MISC-OTHER	STEX	Steam O&M Expense	CAGE	96	0	0	22	65	9	0	0
5149000	MAINT MISC-OTHER	STEX	Steam O&M Expense	JBG	-157	-6	-116	-35	0	0	0	0
5149000 Total			-61	-6	-116	-35	22	65	9	0	0	
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	CAGE	1,009	0	0	229	685	95	1	0
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	CAGW	7,470	305	5,521	1,644	0	0	0	0
5350000 Total			8,479	305	5,521	1,644	229	685	95	1	0	
5360000	WATER FOR POWER	HYEX	Hydro O&M Expense	CAGW	38	2	28	8	0	0	0	0
5360000 Total			38	2	28	8	0	0	0	0	0	
5370000	HYDRAULIC EXPENSES	HYEX	Hydro O&M Expense	CAGW	2,426	99	1,793	534	0	0	0	0
5370000 Total			2,426	99	1,793	534	0	0	0	0	0	
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	CAGE	121	0	0	27	82	11	0	0
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	CAGW	519	21	383	114	0	0	0	0
5371000 Total			640	21	383	114	27	82	11	0	0	



Operations & Maintenance Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
5372000	HYDRO/HATCHERY EXP	HYEX	Hydro O&M Expense	CAGW	453	19	335	100	0	0	0	0
5372000 Total					453	19	335	100	0	0	0	0
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	CAGE	48	0	0	0	11	33	5	0
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	CAGW	180	7	133	40	0	0	0	0
5374000 Total					228	7	133	40	11	33	5	0
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	CAGE	233	0	0	0	53	158	22	0
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	CAGW	559	23	413	123	0	0	0	0
5379000 Total					792	23	413	123	53	158	22	0
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	CAGE	7,109	0	0	0	1,611	4,828	666	4
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	CAGW	11,442	468	8,456	2,518	0	0	0	0
5390000 Total					18,551	468	8,456	2,518	1,611	4,828	666	4
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	CAGE	-9	0	0	0	-2	-6	-1	0
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	CAGW	1,231	50	910	271	0	0	0	0
5400000 Total					1,222	50	910	271	-2	-6	-1	0
5410000	MNT SUPERV & ENG	HYEX	Hydro O&M Expense	CAGW	0	0	0	0	0	0	0	0
5410000 Total					0	0	0	0	0	0	0	0
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	CAGE	26	0	0	0	6	18	2	0
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	CAGW	691	28	511	152	0	0	0	0
5420000 Total					717	28	511	152	6	18	2	0
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	CAGE	479	0	0	0	109	325	45	0
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	CAGW	947	39	700	208	0	0	0	0
5430000 Total					1,426	39	700	208	109	325	45	0
5440000	MAINT OF ELEC PLNT	HYEX	Hydro O&M Expense	CAGE	75	0	0	0	17	51	7	0
5440000 Total					75	0	0	0	17	51	7	0
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	CAGE	58	0	0	0	13	39	5	0
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	CAGW	895	37	661	197	0	0	0	0
5441000 Total					953	37	661	197	13	39	5	0
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	CAGE	60	0	0	0	14	40	6	0
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	CAGW	596	24	440	131	0	0	0	0
5442000 Total					655	24	440	131	14	40	6	0
5450000	MNT MISC HYDRO PLT	HYEX	Hydro O&M Expense	CAGW	7	0	5	1	0	0	0	0
5450000 Total					7	0	5	1	0	0	0	0
5451000	MNT-FISH/WILDLIFE	HYEX	Hydro O&M Expense	CAGW	1,106	45	818	243	0	0	0	0
5451000 Total					1,106	45	818	243	0	0	0	0
5454000	MAINT-OTH REC FAC	HYEX	Hydro O&M Expense	CAGW	2	0	1	0	0	0	0	0
5454000 Total					2	0	1	0	0	0	0	0
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	CAGE	402	0	0	0	91	273	38	0
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	CAGW	526	22	389	116	0	0	0	0



Operations & Maintenance Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
5455000 Total			928	22	389	116	91	273	38	0	0		
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	CAGE	357	0	0	0	81	242	33	0	0
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	CAGW	1,422	58	1,051	313	0	0	0	0	0
5459000 Total			1,779	58	1,051	313	81	242	33	0	0		
5460000	OPER SUPERV & ENG	OPEX	Other Production O&M Expense	CAGE	159	0	0	0	36	108	15	0	0
5460000	OPER SUPERV & ENG	OPEX	Other Production O&M Expense	CAGW	127	5	94	28	0	0	0	0	0
5460000 Total			286	5	94	28	36	108	15	0	0		
547NPC		NPCX	Net Power Cost Expense	CAEW	55,435	2,398	40,411	12,626	0	0	0	0	0
547NPC Total			55,435	2,398	40,411	12,626	0	0	0	0	0		
5480000	GENERATION EXP	OPEX	Other Production O&M Expense	CAGE	8,457	0	0	0	1,917	5,743	793	4	0
5480000	GENERATION EXP	OPEX	Other Production O&M Expense	CAGW	9,160	374	6,770	2,016	0	0	0	0	0
5480000 Total			17,617	374	6,770	2,016	1,917	5,743	793	4	0		
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	CAGE	2,342	0	0	0	531	1,590	220	1	0
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	CAGW	1,594	65	1,178	351	0	0	0	0	0
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	OR	87	0	87	0	0	0	0	0	0
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	SG	1,085	16	278	87	162	477	65	0	0
5490000 Total			5,108	81	1,543	438	693	2,068	285	2	0		
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	CAGE	1,824	0	0	0	413	1,238	171	1	0
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	CAGW	2,168	89	1,603	477	0	0	0	0	0
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	OR	330	0	330	0	0	0	0	0	0
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	SG	39	1	10	3	6	17	2	0	0
5500000 Total			4,361	89	1,942	480	419	1,256	173	1	0		
5520000	MAINT OF STRUCTURE	OPEX	Other Production O&M Expense	CAGE	4,360	0	0	0	988	2,961	409	2	0
5520000	MAINT OF STRUCTURE	OPEX	Other Production O&M Expense	CAGW	37	2	27	8	0	0	0	0	0
5520000 Total			4,397	2	27	8	988	2,961	409	2	0		
5530000	MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	CAGE	12,032	0	0	0	2,727	8,171	1,128	6	0
5530000	MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	CAGW	5,727	234	4,233	1,260	0	0	0	0	0
5530000 Total			17,759	234	4,233	1,260	2,727	8,171	1,128	6	0		
5540000	MNT MSC OTH PWR GN	OPEX	Other Production O&M Expense	CAGE	901	0	0	0	204	612	84	0	0
5540000	MNT MSC OTH PWR GN	OPEX	Other Production O&M Expense	CAGW	410	17	303	90	0	0	0	0	0
5540000 Total			1,310	17	303	90	204	612	84	0	0		
5546000	MISC PLANT EQUIP	OPEX	Other Production O&M Expense	CAGE	61	0	0	0	14	41	6	0	0
5546000 Total			61	0	0	0	14	41	6	0	0		
555NPC		NPCX	Net Power Cost Expense	CAGW	160,093	6,545	118,315	35,233	0	0	0	0	0
555NPC		NPCX	Net Power Cost Expense	CAEW	3,757	163	2,739	856	0	0	0	0	0
555NPC		NPCX	Net Power Cost Expense	WA	245	0	0	245	0	0	0	0	0
5600000 Total			164,096	6,708	121,054	36,334	0	0	0	0	0		
5552300	WA REC COMPLIANCE	NPCX	Net Power Cost Expense	OTHER	35	0	0	0	0	0	0	35	



Operations & Maintenance Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
5552300 Total			35	0	0	0	0	0	0	0	35	
5552400	RENEW ENRGY CR PURCH	NPCX	Net Power Cost Expense	OTHER	717	0	0	0	0	0	717	
5552400 Total			717	0	0	0	0	0	0	0	717	
5555700	NPC Deferral Mchnsm	NPCX	Net Power Cost Expense	OTHER	-49,879	0	0	0	0	0	-49,879	
5555700	NPC Deferral Mchnsm	NPCX	Net Power Cost Expense	WA	6,070	0	0	6,070	0	0	0	
5555700 Total			-43,810	0	0	6,070	0	0	0	0	-49,879	
5560000	SYS CTRL & LD DISP	PSEX	Power Supply Expense	SG	1,212	17	310	97	181	533	73	0
5560000 Total			1,212	17	310	97	181	533	73	0	0	
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	CAGE	8,722	0	0	0	1,977	5,923	818	4
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	CAGW	222	9	164	49	0	0	0	0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	JBE	9	0	6	2	0	0	0	0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	JBG	2,124	87	1,569	467	0	0	0	0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SG	25,559	367	6,544	2,045	3,817	11,240	1,537	9
5570000 Total			36,635	463	8,284	2,563	5,794	17,163	2,354	13	0	
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	IDU	3,746	0	0	0	0	0	3,746	0
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	OR	1,221	0	1,221	0	0	0	0	0
5579000 Total			4,967	0	1,221	0	0	0	3,746	0	0	
5579100	OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	UT	35	0	0	0	0	35	0	0
5579100	OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	WYU	54	0	0	0	54	0	0	0
5579100 Total			89	0	0	0	54	35	0	0	0	
5600000	OPER SUPERV & ENG	TNEX	Transmission O&M Expense	CAGE	464	0	0	0	105	315	44	0
5600000	OPER SUPERV & ENG	TNEX	Transmission O&M Expense	CAGW	169	7	125	37	0	0	0	0
5600000	OPER SUPERV & ENG	TNEX	Transmission O&M Expense	SG	6,140	88	1,572	491	917	2,700	369	2
5600000 Total			6,773	95	1,697	528	1,022	3,015	413	2	0	
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	CAGE	29	0	0	0	7	20	3	0
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	CAGW	25	1	18	5	0	0	0	0
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	SG	7,181	103	1,839	575	1,072	3,158	432	2
5612000 Total			7,235	104	1,857	580	1,079	3,178	435	2	0	
5614000	SCHED, SYS CTR & DSP	TNEX	Transmission O&M Expense	CAGW	398	16	294	88	0	0	0	0
5614000 Total			398	16	294	88	0	0	0	0	0	
5614010	EIM - SCHEDULING,SYS	TNEX	Transmission O&M Expense	SG	987	14	253	79	147	434	59	0
5614010 Total			987	14	253	79	147	434	59	0	0	
5615000	REL PLAN & STDS DEV	TNEX	Transmission O&M Expense	CAGE	1,969	0	0	0	446	1,337	185	1
5615000 Total			1,969	0	0	0	446	1,337	185	1	0	
5616000	TRANS SVC STUDIES	TNEX	Transmission O&M Expense	SG	103	1	26	8	15	45	6	0
5616000 Total			103	1	26	8	15	45	6	0	0	
5617000	GEN INTERCNCCT STUD	TNEX	Transmission O&M Expense	SG	1,755	25	449	140	262	772	106	1
5617000 Total			1,755	25	449	140	262	772	106	1	0	



Operations & Maintenance Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
5618000	REL PLN & STAND SVCS	TNEX	Transmission O&M Expense	JBG	-197	-8	-145	-43	0	0	0	0
5618000	REL PLN & STAND SVCS	TNEX	Transmission O&M Expense	SG	7,644	110	1,957	612	1,142	3,362	460	3
5618000 Total					7,448	102	1,812	568	1,142	3,362	460	3
5620000	STATION EXP(TRANS)	TNEX	Transmission O&M Expense	CAGE	2,238	0	0	0	507	1,520	210	1
5620000	STATION EXP(TRANS)	TNEX	Transmission O&M Expense	CAGW	567	23	419	125	0	0	0	0
5620000	STATION EXP(TRANS)	TNEX	Transmission O&M Expense	JBG	81	3	60	18	0	0	0	0
5620000	STATION EXP(TRANS)	TNEX	Transmission O&M Expense	SG	16	0	4	1	2	7	1	0
5620000 Total					2,902	27	483	144	510	1,527	211	1
5630000	OVERHEAD LINE EXP	TNEX	Transmission O&M Expense	CAGE	764	0	0	0	173	519	72	0
5630000	OVERHEAD LINE EXP	TNEX	Transmission O&M Expense	CAGW	100	4	74	22	0	0	0	0
5630000 Total					865	4	74	22	173	519	72	0
565NPC		NPCX	Net Power Cost Expense	CAGW	116,254	4,753	85,916	25,585	0	0	0	0
565NPC Total					116,254	4,753	85,916	25,585	0	0	0	0
5660000	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	CAGE	452	0	0	0	102	307	42	0
5660000	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	CAGW	84	3	62	18	0	0	0	0
5660000	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	2,314	33	592	185	346	1,018	139	1
5660000 Total					2,849	37	654	204	448	1,325	182	1
5660010	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	10	0	2	1	1	4	1	0
5660010 Total					10	0	2	1	1	4	1	0
5670000	RENTS-TRANSMISSION	TNEX	Transmission O&M Expense	CAGE	1,200	0	0	0	272	815	113	1
5670000	RENTS-TRANSMISSION	TNEX	Transmission O&M Expense	CAGW	938	38	693	206	0	0	0	0
5670000 Total					2,138	38	693	206	272	815	113	1
5680000	MNT SUPERV & ENG	TNEX	Transmission O&M Expense	CAGE	546	0	0	0	124	371	51	0
5680000	MNT SUPERV & ENG	TNEX	Transmission O&M Expense	CAGW	230	9	170	51	0	0	0	0
5680000	MNT SUPERV & ENG	TNEX	Transmission O&M Expense	SG	669	10	171	54	100	294	40	0
5680000 Total					1,445	19	341	104	224	665	91	0
5690000	MAINT OF STRUCTURE	TNEX	Transmission O&M Expense	CAGE	41	0	0	0	9	28	4	0
5690000	MAINT OF STRUCTURE	TNEX	Transmission O&M Expense	CAGW	1	0	1	0	0	0	0	0
5690000 Total					42	0	1	0	9	28	4	0
5691000	MAINT-COMP HW TRANS	TNEX	Transmission O&M Expense	SG	67	1	17	5	10	29	4	0
5691000 Total					67	1	17	5	10	29	4	0
5692000	MAINT-COMP SW TRANS	TNEX	Transmission O&M Expense	SG	825	12	211	66	123	363	50	0
5692000 Total					825	12	211	66	123	363	50	0
5693000	MAINT-COM EQP TRANS	TNEX	Transmission O&M Expense	CAGE	55	0	0	0	13	38	5	0
5693000	MAINT-COM EQP TRANS	TNEX	Transmission O&M Expense	CAGW	379	16	280	83	0	0	0	0
5693000	MAINT-COM EQP TRANS	TNEX	Transmission O&M Expense	SG	4,804	69	1,230	384	718	2,113	289	2
5693000 Total					5,239	84	1,510	468	730	2,150	294	2
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	CAGE	9,055	0	0	0	2,053	6,149	849	5



Operations & Maintenance Expense
 Twelve Months Ending - December 2018
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	CAGW	2,507	102	1,853	552	0	0	0	0	0
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	JBG	134	5	99	29	0	0	0	0	0
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	SG	290	4	74	23	43	127	17	0	0
5700000 Total					11,985	112	2,026	604	2,096	6,276	866	5	0
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	CAGE	8,855	0	0	0	2,007	6,013	830	4	0
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	CAGW	7,330	300	5,417	1,613	0	0	0	0	0
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	SG	-37	-1	-9	-3	-6	-16	-2	0	0
5710000 Total					16,148	299	5,408	1,610	2,002	5,997	828	4	0
5720000	MNT UNDERGRD LINES	TNEX	Transmission O&M Expense	CAGE	74	0	0	0	17	50	7	0	0
5720000	MNT UNDERGRD LINES	TNEX	Transmission O&M Expense	CAGW	8	0	6	2	0	0	0	0	0
5720000 Total					82	0	6	2	17	50	7	0	0
5730000	MNT MSC TRANS PLNT	TNEX	Transmission O&M Expense	CAGE	63	0	0	0	14	43	6	0	0
5730000	MNT MSC TRANS PLNT	TNEX	Transmission O&M Expense	SG	160	2	41	13	24	70	10	0	0
5730000 Total					222	2	41	13	38	113	15	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	CA	44	44	0	0	0	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	52	0	0	0	0	0	52	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	OR	346	0	346	0	0	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	7,737	245	2,028	502	820	3,755	388	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	UT	426	0	0	0	0	426	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WA	138	0	0	138	0	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	105	0	0	0	105	0	0	0	0
5800000 Total					8,848	289	2,374	640	925	4,181	440	0	0
5810000	LOAD DISPATCHING	DNEX	Distribution O&M Expense	IDU	0	0	0	0	0	0	0	0	0
5810000	LOAD DISPATCHING	DNEX	Distribution O&M Expense	SNPD	11,542	365	3,025	749	1,223	5,601	579	0	0
5810000 Total					11,542	365	3,025	749	1,223	5,601	579	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	CA	65	65	0	0	0	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	IDU	453	0	0	0	0	0	453	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	OR	1,087	0	1,087	0	0	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	SNPD	4	0	1	0	0	2	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	UT	1,694	0	0	0	0	1,694	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WA	254	0	0	254	0	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WYP	519	0	0	0	519	0	0	0	0
5820000 Total					4,076	65	1,088	254	520	1,696	453	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	CA	212	212	0	0	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	IDU	430	0	0	0	0	0	430	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	OR	1,585	0	1,585	0	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	UT	6,165	0	0	0	0	6,165	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WA	287	0	0	287	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYP	432	0	0	0	432	0	0	0	0



Operations & Maintenance Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYU	102	0	0	0	102	0	0	0
5830000 Total					9,211	212	1,585	287	534	6,165	430	0
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	OR	1	0	1	0	0	0	0	0
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	UT	1	0	0	0	0	1	0	0
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	WYP	0	0	0	0	0	0	0	0
5840000 Total					2	0	1	0	0	1	0	0
5850000	STRT LGHT-SGNL SYS	DNEX	Distribution O&M Expense	SNPD	248	8	65	16	26	120	12	0
5850000 Total					248	8	65	16	26	120	12	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	CA	91	91	0	0	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	IDU	199	0	0	0	0	0	199	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	OR	880	0	880	0	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	SNPD	12	0	3	1	1	6	1	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	UT	928	0	0	0	0	928	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WA	295	0	0	295	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYP	310	0	0	0	310	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYU	75	0	0	0	75	0	0	0
5860000 Total					2,791	91	884	296	386	934	200	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	CA	559	559	0	0	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	IDU	970	0	0	0	0	0	970	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	OR	5,107	0	5,107	0	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	UT	4,981	0	0	0	0	4,981	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WA	1,300	0	0	1,300	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYP	1,151	0	0	0	1,151	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYU	137	0	0	0	137	0	0	0
5870000 Total					14,205	559	5,107	1,300	1,288	4,981	970	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	CA	25	25	0	0	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	IDU	-2	0	0	0	0	0	-2	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	OR	44	0	44	0	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	SNPD	834	26	219	54	88	405	42	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	UT	493	0	0	0	0	493	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WA	-21	0	0	-21	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYP	-100	0	0	0	-100	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYU	-78	0	0	0	-78	0	0	0
5880000 Total					1,196	52	263	33	-89	897	40	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	CA	55	55	0	0	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	IDU	40	0	0	0	0	0	40	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	OR	1,621	0	1,621	0	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	SNPD	14	0	4	1	1	7	1	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	UT	714	0	0	0	0	714	0	0



Operations & Maintenance Expense
 Twelve Months Ending - December 2018
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WA	144	0	0	144	0	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYP	507	0	0	0	507	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYU	87	0	0	0	87	0	0	0	0
5890000 Total					3,182	56	1,625	145	596	720	41	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	CA	96	96	0	0	0	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	122	0	0	0	0	0	122	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	OR	1,100	0	1,100	0	0	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	2,483	79	651	161	263	1,205	124	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	UT	1,357	0	0	0	0	1,357	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WA	191	0	0	191	0	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	486	0	0	0	486	0	0	0	0
5900000 Total					5,835	175	1,751	352	749	2,561	247	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	CA	27	27	0	0	0	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	IDU	107	0	0	0	0	0	107	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	OR	453	0	453	0	0	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	SNPD	188	6	49	12	20	91	9	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	UT	786	0	0	0	0	786	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WA	129	0	0	129	0	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYP	382	0	0	0	382	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYU	70	0	0	0	70	0	0	0	0
5910000 Total					2,142	32	502	142	472	877	117	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	CA	223	223	0	0	0	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	IDU	237	0	0	0	0	0	237	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	OR	2,591	0	2,591	0	0	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	SNPD	1,823	58	478	118	193	885	91	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	UT	2,822	0	0	0	0	2,822	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WA	457	0	0	457	0	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYP	861	0	0	0	861	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYU	48	0	0	0	48	0	0	0	0
5920000 Total					9,063	281	3,069	575	1,102	3,707	329	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	CA	7,531	7,531	0	0	0	0	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	IDU	4,428	0	0	0	0	0	4,428	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	OR	30,663	0	30,663	0	0	0	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	SNPD	1,825	58	478	118	193	885	91	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	UT	32,399	0	0	0	0	32,399	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WA	5,198	0	0	5,198	0	0	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYP	6,675	0	0	0	6,675	0	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYU	853	0	0	0	853	0	0	0	0
5930000 Total					89,571	7,589	31,141	5,316	7,721	33,284	4,519	0	0



Operations & Maintenance Expense
 Twelve Months Ending - December 2018
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	CA	-152	-152	0	0	0	0	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	IDU	179	0	0	0	0	0	179	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	OR	-1,296	0	-1,296	0	0	0	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	UT	980	0	0	0	0	980	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WA	-150	0	0	-150	0	0	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WYP	220	0	0	0	220	0	0	0	0
5931000 Total					-220	-152	-1,296	-150	220	980	179	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	CA	446	446	0	0	0	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	IDU	758	0	0	0	0	0	758	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	OR	6,550	0	6,550	0	0	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	SNPD	41	1	11	3	4	20	2	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	UT	13,819	0	0	0	0	13,819	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WA	1,250	0	0	1,250	0	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYP	1,602	0	0	0	1,602	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYU	204	0	0	0	204	0	0	0	0
5940000 Total					24,671	448	6,561	1,253	1,810	13,839	760	0	0
5950000	MAINT LINE TRNSFRM	DNEX	Distribution O&M Expense	SNPD	975	31	255	63	103	473	49	0	0
5950000 Total					975	31	255	63	103	473	49	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	CA	92	92	0	0	0	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	IDU	102	0	0	0	0	0	102	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	OR	889	0	889	0	0	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	UT	1,302	0	0	0	0	1,302	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WA	166	0	0	166	0	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYP	308	0	0	0	308	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYU	106	0	0	0	106	0	0	0	0
5960000 Total					2,966	92	889	166	414	1,302	102	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	CA	17	17	0	0	0	0	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	IDU	35	0	0	0	0	0	35	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	OR	181	0	181	0	0	0	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	SNPD	-363	-11	-95	-24	-38	-176	-18	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	UT	278	0	0	0	0	278	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WA	33	0	0	33	0	0	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYP	33	0	0	0	33	0	0	0	0
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYU	12	0	0	0	12	0	0	0	0
5970000 Total					225	6	85	9	7	102	17	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	CA	24	24	0	0	0	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	IDU	70	0	0	0	0	0	70	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	OR	433	0	433	0	0	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	SNPD	2,795	88	733	181	296	1,356	140	0	0



Operations & Maintenance Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	UT	788	0	0	0	0	788	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WA	169	0	0	169	0	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WYP	219	0	0	0	219	0	0	0	0
5980000 Total					4,498	112	1,165	350	515	2,144	210	0	0
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	CN	2,477	60	775	173	185	1,181	104	0	0
9010000 Total					2,477	60	775	173	185	1,181	104	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CA	889	889	0	0	0	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CN	780	19	244	54	58	372	33	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	IDU	2,025	0	0	0	0	0	2,025	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	OR	9,528	0	9,528	0	0	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	UT	3,939	0	0	0	0	3,939	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WA	626	0	0	626	0	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYP	1,046	0	0	0	1,046	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYU	223	0	0	0	223	0	0	0	0
9020000 Total					19,057	908	9,772	680	1,327	4,311	2,058	0	0
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	CN	1,175	28	368	82	88	560	49	0	0
9030000 Total					1,175	28	368	82	88	560	49	0	0
9031000	CUST RCRD/CUST SYS	CAEX	Customer Accounting Expense	CN	2,080	50	651	145	156	991	87	0	0
9031000	CUST RCRD/CUST SYS	CAEX	Customer Accounting Expense	OR	46	0	46	0	0	0	0	0	0
9031000 Total					2,126	50	697	145	156	991	87	0	0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CA	0	0	0	0	0	0	0	0	0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CN	8,913	214	2,789	621	667	4,248	373	0	0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	UT	-4	0	0	0	0	-4	0	0	0
9032000 Total					8,909	214	2,789	621	667	4,244	373	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CA	223	223	0	0	0	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CN	14,249	342	4,459	993	1,066	6,792	597	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	IDU	353	0	0	0	0	0	353	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	OR	1,941	0	1,941	0	0	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	UT	3,319	0	0	0	0	3,319	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WA	611	0	0	611	0	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYP	693	0	0	0	693	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYU	85	0	0	0	85	0	0	0	0
9033000 Total					21,474	565	6,401	1,604	1,844	10,111	950	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	CA	13	13	0	0	0	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	IDU	24	0	0	0	0	0	24	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	OR	104	0	104	0	0	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	UT	72	0	0	0	0	72	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WA	20	0	0	20	0	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYP	21	0	0	0	21	0	0	0	0



Operations & Maintenance Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYU	4	0	0	0	4	0	0	0	0
9035000 Total					257	13	104	20	25	72	24	0	0
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	CN	16,370	393	5,123	1,141	1,224	7,803	685	0	0
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	OR	25	0	25	0	0	0	0	0	0
9036000 Total					16,395	393	5,148	1,141	1,224	7,803	685	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CA	568	568	0	0	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CN	33	1	10	2	2	16	1	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	IDU	432	0	0	0	0	0	432	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	OR	4,533	0	4,533	0	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	UT	3,559	0	0	0	0	3,559	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WA	1,728	0	0	1,728	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WYP	723	0	0	0	723	0	0	0	0
9040000 Total					11,575	569	4,543	1,730	725	3,574	433	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	CA	3	3	0	0	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	IDU	0	0	0	0	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	OR	53	0	53	0	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	UT	20	0	0	0	0	20	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WA	-2	0	0	-2	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WYP	6	0	0	0	6	0	0	0	0
9042000 Total					80	3	53	-2	6	20	0	0	0
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	CN	15	0	5	1	1	7	1	0	0
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	UT	120	0	0	0	0	120	0	0	0
9050000 Total					135	0	5	1	1	127	1	0	0
9070000	SUPRV (CUST SERV)	CSEX	Customer Service Expense	CN	118	3	37	8	9	56	5	0	0
9070000 Total					118	3	37	8	9	56	5	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CA	94	94	0	0	0	0	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CN	10	0	3	1	1	5	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	OR	1	0	1	0	0	0	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	UT	5	0	0	0	0	5	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WA	6	0	0	6	0	0	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WYP	2	0	0	0	2	0	0	0	0
9080000 Total					118	94	4	7	2	10	0	0	0
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	CA	3	3	0	0	0	0	0	0	0
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	CN	598	14	187	42	45	285	25	0	0
9081000 Total					602	18	187	42	45	285	25	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	CA	86	86	0	0	0	0	0	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	CN	942	23	295	66	70	449	39	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	IDU	0	0	0	0	0	0	0	0	0



Operations & Maintenance Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Group Code		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9084000	DSM DIRECT	CSEX	Customer Service Expense	OTHER	91	0	0	0	0	0	0	0	91
9084000	DSM DIRECT	CSEX	Customer Service Expense	UT	7	0	0	0	0	7	0	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	WA	14	0	0	14	0	0	0	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	WYP	-2	0	0	0	-2	0	0	0	0
9084000 Total					1,138	108	295	80	69	456	39	0	91
9085000	DSM AMORT	CSEX	Customer Service Expense	WYP	3	0	0	0	3	0	0	0	0
9085000 Total					3	0	0	0	3	0	0	0	0
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	OTHER	66,838	0	0	0	0	0	0	0	66,838
9085100 Total					66,838	0	0	0	0	0	0	0	66,838
9086000	CUST SERV	CSEX	Customer Service Expense	CA	0	0	0	0	0	0	0	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	CN	515	12	161	36	39	246	22	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	IDU	18	0	0	0	0	0	18	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	OR	2,049	0	2,049	0	0	0	0	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	UT	2,461	0	0	0	0	2,461	0	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	WA	340	0	0	340	0	0	0	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	WYP	962	0	0	0	962	0	0	0	0
9086000 Total					6,345	12	2,210	376	1,000	2,707	39	0	0
9089500	BLUE SKY EXPENSE	CSEX	Customer Service Expense	OTHER	3,259	0	0	0	0	0	0	0	3,259
9089500 Total					3,259	0	0	0	0	0	0	0	3,259
9089600	SOLAR FEED-IN EXP	CSEX	Customer Service Expense	OTHER	11,694	0	0	0	0	0	0	0	11,694
9089600 Total					11,694	0	0	0	0	0	0	0	11,694
9089700	SUBSCRIBER SOLAR	CSEX	Customer Service Expense	UT	125	0	0	0	0	125	0	0	0
9089700 Total					125	0	0	0	0	125	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CA	142	142	0	0	0	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CN	2,457	59	769	171	184	1,171	103	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	IDU	133	0	0	0	0	0	133	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	OR	1,313	0	1,313	0	0	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	UT	1,248	0	0	0	0	1,248	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WA	205	0	0	205	0	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYP	322	0	0	0	322	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYU	2	0	0	0	2	0	0	0	0
9090000 Total					5,820	201	2,082	376	507	2,419	236	0	0
9100000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	9	0	3	1	1	4	0	0	0
9100000 Total					9	0	3	1	1	4	0	0	0
9101000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	32	1	10	2	2	15	1	0	0
9101000 Total					32	1	10	2	2	15	1	0	0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	OR	0	0	0	0	0	0	0	0	0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	SO	72,266	1,396	17,565	4,887	10,536	33,366	4,497	18	0



Operations & Maintenance Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WA	0	0	0	0	0	0	0		
9200000 Total					72,266	1,396	17,565	4,887	10,536	33,366	4,497	18	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CA	6	6	0	0	0	0	0		
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CN	88	2	28	6	7	42	4		
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	IDU	26	0	0	0	0	0	26		
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	OR	66	0	66	0	0	0	0		
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	SO	9,602	186	2,334	649	1,400	4,433	598		
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	UT	127	0	0	0	0	127	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	37	0	0	0	37	0	0		
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYU	8	0	0	0	8	0	0		
9210000 Total					9,971	193	2,428	666	1,452	4,603	627	2	0
9220000	A&G EXP TRANSF-CR	AGEX	Administrative & General Expense	SO	-31,910	-617	-7,756	-2,158	-4,652	-14,733	-1,986		
9220000 Total					-31,910	-617	-7,756	-2,158	-4,652	-14,733	-1,986	-8	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	CA	75	75	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	59	0	59	0	0	0	0		
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	SO	10,353	200	2,516	700	1,509	4,780	644		
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	UT	1,367	0	0	0	0	1,367	0		
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WA	18	0	0	18	0	0	0		
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYP	31	0	0	0	31	0	0		
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYU	27	0	0	0	27	0	0		
9230000 Total					11,931	276	2,575	719	1,568	6,147	644	3	0
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	IDU	0	0	0	0	0	0	0		
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	OR	16	0	16	0	0	0	0		
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	SO	7,938	153	1,930	537	1,157	3,665	494		
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	UT	5	0	0	0	0	5	0		
9239990 Total					7,959	153	1,946	537	1,157	3,670	494	2	0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	IDU	114	0	0	0	0	0	114		
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	0	2,152	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	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	CA	-2,179	-2,179	0	0	0	0	0		
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	OR	-370	0	-370	0	0	0	0		
9242000 Total					-2,549	-2,179	-370	0	0	0	0	0	0
9243000	PROP INS - PREMIUMS	AGEX	Administrative & General Expense	SO	5,203	101	1,265	352	759	2,402	324		
9243000 Total					5,203	101	1,265	352	759	2,402	324	1	0



Operations & Maintenance Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
9250000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	16,740	323	4,069	1,132	2,441	7,729	1,042	4	0
9250000 Total					16,740	323	4,069	1,132	2,441	7,729	1,042	4	0
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	OR	495	0	495	0	0	0	0	0	0
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	-495	-10	-120	-33	-72	-228	-31	0	0
9251000 Total					0	-10	374	-33	-72	-228	-31	0	0
9261200	PEN EXP-OTH NBC	AGEX	Administrative & General Expense	SO	5,958	115	1,448	403	869	2,751	371	2	0
9261200 Total					5,958	115	1,448	403	869	2,751	371	2	0
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	CA	-90	-90	0	0	0	0	0	0	0
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	OR	-1,008	0	-1,008	0	0	0	0	0	0
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	SO	-1,641	-32	-399	-111	-239	-758	-102	0	0
9261500 Total					-2,739	-122	-1,406	-111	-239	-758	-102	0	0
9262200	POSTRET EXP-OTH NBC	AGEX	Administrative & General Expense	SO	-15,414	-298	-3,747	-1,042	-2,247	-7,117	-959	-4	0
9262200 Total					-15,414	-298	-3,747	-1,042	-2,247	-7,117	-959	-4	0
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	CA	17	17	0	0	0	0	0	0	0
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	OR	193	0	193	0	0	0	0	0	0
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	WYP	375	0	0	0	375	0	0	0	0
9262500 Total					586	17	193	0	375	0	0	0	0
9263200	SERP EXP-OTH NBC	AGEX	Administrative & General Expense	SO	2,922	56	710	198	426	1,349	182	1	0
9263200 Total					2,922	56	710	198	426	1,349	182	1	0
9269100	GROSS-UP - PENSION	AGEX	Administrative & General Expense	SO	7,568	146	1,839	512	1,103	3,494	471	2	0
9269100 Total					7,568	146	1,839	512	1,103	3,494	471	2	0
9269200	GROSS-UP - POST-RETR	AGEX	Administrative & General Expense	SO	2,217	43	539	150	323	1,023	138	1	0
9269200 Total					2,217	43	539	150	323	1,023	138	1	0
9269300	GROSS-UP - SERP	AGEX	Administrative & General Expense	SO	24	0	6	2	3	11	1	0	0
9269300 Total					24	0	6	2	3	11	1	0	0
9269400	GROSS-UP - MD/DN/V/L	AGEX	Administrative & General Expense	SO	62,527	1,208	15,198	4,228	9,116	28,870	3,891	16	0
9269400 Total					62,527	1,208	15,198	4,228	9,116	28,870	3,891	16	0
9269500	GROSS-UP - 401(K) EX	AGEX	Administrative & General Expense	SO	37,655	728	9,153	2,546	5,490	17,386	2,343	10	0
9269500 Total					37,655	728	9,153	2,546	5,490	17,386	2,343	10	0
9269600	GROSS-UP - POST-EMPL	AGEX	Administrative & General Expense	SO	5,806	112	1,411	393	847	2,681	361	1	0
9269600 Total					5,806	112	1,411	393	847	2,681	361	1	0
9269700	GROSS-UP - OTH BEN E	AGEX	Administrative & General Expense	SO	6,628	128	1,611	448	966	3,060	412	2	0
9269700 Total					6,628	128	1,611	448	966	3,060	412	2	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	CA	766	766	0	0	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	CAEE	9	0	0	0	2	6	1	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	IDU	14	0	0	0	0	0	14	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	OR	611	0	611	0	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	SO	2,843	55	691	192	415	1,313	177	1	0



Operations & Maintenance Expense
 Twelve Months Ending - December 2018
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	UT	291	0	0	0	291	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WA	38	0	0	38	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WYP	179	0	0	0	179	0	0
9280000 Total					4,750	820	1,302	231	596	1,609	192
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	CA	130	130	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	IDU	655	0	0	0	0	655	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	OR	3,030	0	3,030	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	SO	0	0	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	UT	6,285	0	0	0	0	6,285	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WA	660	0	0	660	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WYP	1,758	0	0	0	1,758	0	0
9282000 Total					12,519	130	3,030	660	1,758	6,285	655
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	CAGE	206	0	0	0	47	140	19
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	CAGW	2,612	107	1,931	575	0	0	0
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	SG	2,396	34	614	192	358	1,054	144
9283000 Total					5,215	141	2,544	767	405	1,194	163
9290000	DUPLICATE CHRGS-CR	AGEX	Administrative & General Expense	SO	-6,207	-120	-1,509	-420	-905	-2,866	-386
9290000 Total					-6,207	-120	-1,509	-420	-905	-2,866	-386
9299100	DUP CHG CR - PENSION	AGEX	Administrative & General Expense	SO	-7,568	-146	-1,839	-512	-1,103	-3,494	-471
9299100 Total					-7,568	-146	-1,839	-512	-1,103	-3,494	-471
9299200	DUP CHG CR - POST-RT	AGEX	Administrative & General Expense	SO	-2,217	-43	-539	-150	-323	-1,023	-138
9299200 Total					-2,217	-43	-539	-150	-323	-1,023	-138
9299300	DUP CHRG CR - SERP	AGEX	Administrative & General Expense	SO	-24	0	-6	-2	-3	-11	-1
9299300 Total					-24	0	-6	-2	-3	-11	-1
9299400	DUP CHG CR - M/D/V/L	AGEX	Administrative & General Expense	SO	-62,527	-1,208	-15,198	-4,228	-9,116	-28,870	-3,891
9299400 Total					-62,527	-1,208	-15,198	-4,228	-9,116	-28,870	-3,891
9299500	DUP CHRG CR - 401(K)	AGEX	Administrative & General Expense	SO	-37,655	-728	-9,153	-2,546	-5,490	-17,386	-2,343
9299500 Total					-37,655	-728	-9,153	-2,546	-5,490	-17,386	-2,343
9299600	DUP CHG CR - POST-EM	AGEX	Administrative & General Expense	SO	-5,806	-112	-1,411	-393	-847	-2,681	-361
9299600 Total					-5,806	-112	-1,411	-393	-847	-2,681	-361
9299700	DUP CHG CR - OTH BEN	AGEX	Administrative & General Expense	SO	-6,628	-128	-1,611	-448	-966	-3,060	-412
9299700 Total					-6,628	-128	-1,611	-448	-966	-3,060	-412
9301000	GEN ADVERTISNG EXP	AGEX	Administrative & General Expense	SO	1	0	0	0	0	0	0
9301000 Total					1	0	0	0	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	CA	1	1	0	0	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	OR	35	0	35	0	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	SO	2,182	42	530	148	318	1,008	136
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	UT	0	0	0	0	0	0	0



Operations & Maintenance Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WA	7	0	0	7	0	0	0	0	
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WYP	1	0	0	0	1	0	0	0	
9302000 Total					2,226	43	565	154	319	1,008	136	1	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	CA	49	49	0	0	0	0	0	0	
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	IDU	2	0	0	0	0	2	0	0	
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	OR	223	0	223	0	0	0	0	0	
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	SO	2,357	46	573	159	344	1,088	147	1	
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	UT	5	0	0	0	0	5	0	0	
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WA	42	0	0	42	0	0	0	0	
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WYP	46	0	0	0	46	0	0	0	
9310000 Total					2,723	95	796	201	389	1,093	148	1	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CA	86	86	0	0	0	0	0	0	
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CN	49	1	15	3	4	23	2	0	
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	IDU	13	0	0	0	0	0	13	0	
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	OR	157	0	157	0	0	0	0	0	
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	SO	23,010	445	5,593	1,556	3,355	10,624	1,432	6	
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	UT	107	0	0	0	0	107	0	0	
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WA	53	0	0	53	0	0	0	0	
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYP	42	0	0	0	42	0	0	0	
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYU	8	0	0	0	8	0	0	0	
9350000 Total					23,526	532	5,765	1,613	3,408	10,754	1,447	6	0
Grand Total					1,591,686	44,758	672,018	196,763	133,749	448,517	62,899	226	32,755

B3. DEPRECIATION EXPENSE



Depreciation Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	CAGE	906	0	0	0	205	615	85	0	0
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	JBG	4	0	3	1	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	CAGE	26,196	0	0	0	5,938	17,789	2,455	13	0
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	CAGW	1,183	48	874	260	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	JBG	2,758	113	2,038	607	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	CAGE	135,506	0	0	0	30,717	92,019	12,701	69	0
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	CAGW	2,738	112	2,023	602	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	JBG	28,125	1,150	20,786	6,190	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	CAGE	26,378	0	0	0	5,979	17,913	2,472	13	0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	CAGW	1,020	42	754	224	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	JBG	6,894	282	5,095	1,517	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	13,549	0	0	0	3,071	9,201	1,270	7	0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	170	7	126	38	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	1,170	48	864	257	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	CAGE	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	JBG	1	0	1	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGE	1,197	0	0	0	271	813	112	1	0
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	12	0	9	3	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	157	6	116	34	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	CAGE	10	0	0	0	2	7	1	0	0
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	CAGW	105	4	77	23	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	CAGE	2	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	CAGW	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	CAGE	3	0	0	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	CAGW	13	1	10	3	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3305000	LAND RIGHTS - FISH/WILDLIFE	CAGW	2	0	1	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	CAGE	257	0	0	0	58	175	24	0	0
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	CAGW	1	0	1	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGE	233	0	0	0	53	158	22	0	0
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGW	2,073	85	1,532	456	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGE	12	0	0	0	3	8	1	0	0
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGW	5,210	213	3,850	1,147	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGE	103	0	0	0	23	70	10	0	0
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGW	467	19	345	103	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGE	912	0	0	0	207	620	86	0	0
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGW	55	2	40	12	0	0	0	0	0



Depreciation Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4030000	DEPN EXPENSE-ELECT 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGE	3,266	0	0	0	740	2,218	306	2	0
4030000	DEPN EXPENSE-ELECT 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGW	12,649	517	9,348	2,784	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGE	14	0	0	0	3	10	1	0	0
4030000	DEPN EXPENSE-ELECT 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGW	2,086	85	1,541	459	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGE	3	0	0	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGW	4	0	3	1	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3330000	"WATER WHEELS, TURB & GENERATORS"	CAGE	2,016	0	0	0	457	1,369	189	1	0
4030000	DEPN EXPENSE-ELECT 3330000	"WATER WHEELS, TURB & GENERATORS"	CAGW	2,889	118	2,135	636	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	643	0	0	0	146	436	60	0	0
4030000	DEPN EXPENSE-ELECT 3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	2,887	118	2,134	635	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGE	2	0	0	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGW	-16	-1	-12	-4	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3350000	MISC POWER PLANT EQUIP	CAGE	5	0	0	0	1	4	0	0	0
4030000	DEPN EXPENSE-ELECT 3351000	MISC POWER PLANT EQUIP - PRODUCTION	CAGW	53	2	39	12	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3360000	"ROADS, RAILROADS & BRIDGES"	CAGE	78	0	0	0	18	53	7	0	0
4030000	DEPN EXPENSE-ELECT 3360000	"ROADS, RAILROADS & BRIDGES"	CAGW	708	29	523	156	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3410000	STRUCTURES & IMPROVEMENTS	CAGE	4,891	0	0	0	1,109	3,321	458	2	0
4030000	DEPN EXPENSE-ELECT 3410000	STRUCTURES & IMPROVEMENTS	CAGW	1,735	71	1,282	382	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGE	448	0	0	0	102	304	42	0	0
4030000	DEPN EXPENSE-ELECT 3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGW	47	2	34	10	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3430000	PRIME MOVERS	CAGE	63,206	0	0	0	14,328	42,922	5,924	32	0
4030000	DEPN EXPENSE-ELECT 3430000	PRIME MOVERS	CAGW	31,834	1,302	23,527	7,006	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3440000	GENERATORS	CAGE	10,502	0	0	0	2,381	7,131	984	5	0
4030000	DEPN EXPENSE-ELECT 3440000	GENERATORS	CAGW	4,114	168	3,040	905	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	6,927	0	0	0	1,570	4,704	649	4	0
4030000	DEPN EXPENSE-ELECT 3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	2,623	107	1,939	577	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	335	0	0	0	76	227	31	0	0
4030000	DEPN EXPENSE-ELECT 3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	112	5	83	25	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3502000	LAND RIGHTS	CAGE	2,268	0	0	0	514	1,540	213	1	0
4030000	DEPN EXPENSE-ELECT 3502000	LAND RIGHTS	CAGW	351	14	260	77	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3502000	LAND RIGHTS	JBG	29	1	22	6	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3502000	LAND RIGHTS	SG	1	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT 3520000	STRUCTURES & IMPROVEMENTS	CAGE	2,788	0	0	0	632	1,893	261	1	0
4030000	DEPN EXPENSE-ELECT 3520000	STRUCTURES & IMPROVEMENTS	CAGW	931	38	688	205	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3520000	STRUCTURES & IMPROVEMENTS	JBG	24	1	18	5	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3520000	STRUCTURES & IMPROVEMENTS	SG	0	0	0	0	0	0	0	0	0



Depreciation Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	CAGE	24,305	0	0	0	5,510	16,505	2,278	12	0
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	CAGW	8,902	364	6,579	1,959	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	JBG	443	18	328	98	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGE	1,741	0	0	0	395	1,182	163	1	0
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	829	34	613	183	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	JBG	249	10	184	55	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGE	252	0	0	0	57	171	24	0	0
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGW	115	5	85	25	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	JBG	4	0	3	1	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	17	0	4	1	2	7	1	0	0
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	CAGE	16,673	0	0	0	3,779	11,322	1,563	8	0
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	CAGW	2,575	105	1,903	567	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	JBG	333	14	246	73	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	SG	2	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	CAGE	14,581	0	0	0	3,305	9,901	1,367	7	0
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	CAGW	5,929	242	4,382	1,305	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	JBG	15	1	11	3	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	SG	8	0	2	1	1	4	0	0	0
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	CAGE	17,090	0	0	0	3,874	11,606	1,602	9	0
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	CAGW	5,757	235	4,255	1,267	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	JBG	262	11	194	58	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	4	0	1	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3570000	UNDERGROUND CONDUIT	CAGE	54	0	0	0	12	36	5	0	0
4030000	DEPN EXPENSE-ELECT	3570000	UNDERGROUND CONDUIT	CAGW	3	0	2	1	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGE	128	0	0	0	29	87	12	0	0
4030000	DEPN EXPENSE-ELECT	3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGW	5	0	4	1	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	CAGE	64	0	0	0	15	44	6	0	0
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	CAGW	93	4	69	20	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	JBG	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	SG	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	CA	25	25	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	IDU	26	0	0	0	0	0	26	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	OR	61	0	61	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	UT	184	0	0	0	0	184	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WA	8	0	0	8	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYP	43	0	0	0	43	0	0	0	0



Depreciation Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYU	80	0	0	0	80	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	CA	105	105	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	IDU	45	0	0	0	0	0	45	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	OR	562	0	562	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	UT	939	0	0	0	0	939	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WA	80	0	0	80	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYP	223	0	0	0	223	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYU	89	0	0	0	89	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	CA	684	684	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	IDU	656	0	0	0	0	0	656	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	OR	4,819	0	4,819	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	UT	10,990	0	0	0	0	10,990	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WA	1,491	0	0	1,491	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYP	2,305	0	0	0	2,305	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYU	363	0	0	0	363	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	28	28	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	10	0	0	0	0	0	10	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	78	0	78	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	163	0	0	0	0	163	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	26	0	0	26	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	40	0	0	0	40	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	5	0	0	0	5	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	CA	2,509	2,509	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	IDU	3,231	0	0	0	0	0	3,231	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	OR	12,644	0	12,644	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	UT	13,909	0	0	0	0	13,909	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WA	3,920	0	0	3,920	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYP	5,209	0	0	0	5,209	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYU	1,102	0	0	0	1,102	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	1,113	1,113	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	965	0	0	0	0	0	965	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	6,995	0	6,995	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	6,626	0	0	0	0	6,626	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	1,814	0	0	1,814	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	2,399	0	0	0	2,399	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	341	0	0	0	341	0	0	0	0



Depreciation Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	CA	529	529	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	IDU	235	0	0	0	0	235	0	0
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	OR	1,883	0	1,883	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	UT	5,104	0	0	0	0	5,104	0	0
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	WA	525	0	0	525	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	WYP	786	0	0	0	786	0	0	0
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	WYU	165	0	0	0	165	0	0	0
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	482	482	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	645	0	0	0	0	0	645	0
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	3,903	0	3,903	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	13,752	0	0	0	0	13,752	0	0
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	724	0	0	724	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	1,503	0	0	0	1,503	0	0	0
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	615	0	0	0	615	0	0	0
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	CA	1,365	1,365	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	IDU	1,921	0	0	0	0	0	1,921	0
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	OR	10,990	0	10,990	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	UT	12,528	0	0	0	0	0	12,528	0
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	WA	2,987	0	0	2,987	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	WYP	3,434	0	0	0	0	3,434	0	0
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	WYU	491	0	0	0	0	0	491	0
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	CA	181	181	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	IDU	195	0	0	0	0	0	195	0
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	OR	2,150	0	2,150	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	UT	2,003	0	0	0	0	0	2,003	0
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	WA	528	0	0	528	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	WYP	354	0	0	0	0	354	0	0
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	WYU	66	0	0	0	0	66	0	0
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND	CA	297	297	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND	IDU	748	0	0	0	0	0	0	748
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND	OR	4,479	0	4,479	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND	UT	5,134	0	0	0	0	0	5,134	0
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND	WA	1,081	0	0	1,081	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND	WYP	921	0	0	0	0	921	0	0
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND	WYU	313	0	0	0	0	0	313	0
4030000	DEPN EXPENSE-ELECT 3700000	METERS	CA	228	228	0	0	0	0	0	0



Depreciation Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3700000	METERS	IDU	625	0	0	0	0	0	625	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	OR	2,775	0	2,775	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	UT	3,471	0	0	0	0	3,471	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WA	508	0	0	508	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYP	536	0	0	0	536	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYU	96	0	0	0	96	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	CA	13	13	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	10	0	0	0	0	0	10	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	OR	126	0	126	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	UT	271	0	0	0	0	271	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WA	18	0	0	18	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	50	0	0	0	50	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	9	0	0	0	9	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	23	23	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	35	0	0	0	0	0	35	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	696	0	696	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	1,052	0	0	0	0	1,052	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	124	0	0	124	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	245	0	0	0	245	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	65	0	0	0	65	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	CAGE	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	IDU	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	UT	2	0	0	0	0	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYP	1	0	0	0	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYU	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CA	50	50	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CAEE	16	0	0	0	4	11	2	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CAGE	69	0	0	0	16	47	6	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CAGW	61	3	45	14	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CN	125	3	39	9	9	59	5	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	IDU	183	0	0	0	0	0	183	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	JBG	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	OR	614	0	614	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SO	1,566	30	381	106	228	723	97	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	UT	680	0	0	0	0	680	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WA	289	0	0	289	0	0	0	0	0



Depreciation Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYP	169	0	0	0	169	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYU	88	0	0	0	88	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CA	5	5	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CAEE	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CAGE	58	0	0	0	13	40	5	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CAGW	7	0	5	1	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CN	53	1	17	4	4	25	2	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	IDU	3	0	0	0	0	0	3	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	JBG	6	0	4	1	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	OR	75	0	75	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SO	696	13	169	47	102	322	43	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	UT	30	0	0	0	0	30	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WA	3	0	0	3	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYP	26	0	0	0	26	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYU	1	0	0	0	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	19	19	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	4	0	0	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	120	0	0	0	27	82	11	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	77	3	57	17	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	823	20	258	57	62	392	34	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	76	0	0	0	0	0	76	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	7	0	5	2	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	223	0	223	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	8,676	168	2,109	587	1,265	4,006	540	2	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	147	0	0	0	0	147	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	61	0	0	61	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	368	0	0	0	368	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	10	0	0	0	10	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CAGE	8	0	0	0	2	5	1	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CAGW	2	0	1	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CN	1	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	IDU	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	OR	1	0	1	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SO	35	1	8	2	5	16	2	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	UT	1	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYP	0	0	0	0	0	0	0	0	0



Depreciation Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYU	1	0	0	0	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CA	7	7	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CAGE	172	0	0	0	39	117	16	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CAGW	32	1	23	7	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	IDU	20	0	0	0	0	0	20	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	JBG	29	1	21	6	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	OR	116	0	116	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SO	10	0	2	1	1	5	1	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	UT	128	0	0	0	0	128	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WA	29	0	0	29	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYP	41	0	0	0	41	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYU	1	0	0	0	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	30	30	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAEE	3	0	0	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGE	773	0	0	0	175	525	72	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGW	114	5	84	25	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	86	0	0	0	0	0	86	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	JBG	122	5	90	27	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	434	0	434	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	115	2	28	8	17	53	7	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	581	0	0	0	0	581	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	112	0	0	112	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	155	0	0	0	155	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	17	0	0	0	17	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CA	15	15	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CAEE	54	0	0	0	13	35	5	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CAGE	232	0	0	0	53	157	22	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CAGW	67	3	49	15	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	IDU	66	0	0	0	0	0	66	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	JBG	14	1	10	3	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	OR	372	0	372	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SO	231	4	56	16	34	107	14	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	UT	372	0	0	0	0	372	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WA	64	0	0	64	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYP	124	0	0	0	124	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYU	7	0	0	0	7	0	0	0	0



Depreciation Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CA	235	235	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	4,998	0	0	0	1,133	3,394	468	3	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CAGW	2,382	97	1,761	524	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CN	166	4	52	12	12	79	7	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	IDU	467	0	0	0	0	0	467	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	JBG	181	7	133	40	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	OR	2,831	0	2,831	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SG	1	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SO	3,842	74	934	260	560	1,774	239	1	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	UT	2,602	0	0	0	0	2,602	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WA	544	0	0	544	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYP	1,028	0	0	0	1,028	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYU	251	0	0	0	251	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CA	28	28	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CAEE	7	0	0	0	2	5	1	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CAGE	222	0	0	0	50	151	21	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CAGW	94	4	69	21	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	IDU	29	0	0	0	0	0	29	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	JBG	54	2	40	12	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	OR	232	0	232	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SO	45	1	11	3	7	21	3	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	UT	193	0	0	0	0	193	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WA	49	0	0	49	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYP	69	0	0	0	69	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYU	9	0	0	0	9	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CA	2	2	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CAEE	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CAGE	101	0	0	0	23	69	10	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CAGW	20	1	15	4	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CN	4	0	1	0	0	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	IDU	4	0	0	0	0	0	4	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	JBG	8	0	6	2	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	OR	55	0	55	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SO	115	2	28	8	17	53	7	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	UT	60	0	0	0	0	60	0	0	0



Depreciation Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WA	9	0	0	9	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYP	8	0	0	0	8	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYU	2	0	0	0	2	0	0	0	0
4030000 Total					740,456	14,190	167,644	47,810	113,689	349,607	47,318	199	0
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	CAGE	-1,452	0	0	0	-329	-986	-136	-1	0
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	CAGW	-410	-17	-303	-90	0	0	0	0	0
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	JBG	124	5	92	27	0	0	0	0	0
4032000 Total					-1,737	-12	-211	-63	-329	-986	-136	-1	0
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	CAGE	-257	0	0	0	-58	-174	-24	0	0
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	CAGW	2,192	90	1,620	482	0	0	0	0	0
4033000 Total					1,935	90	1,620	482	-58	-174	-24	0	0
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	CAGE	387	0	0	0	88	263	36	0	0
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	CAGW	321	13	237	71	0	0	0	0	0
4034000 Total					708	13	237	71	88	263	36	0	0
4035000	DEPR-TRANSMISSION	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	CAGE	963	0	0	0	218	654	90	0	0
4035000	DEPR-TRANSMISSION	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	CAGW	580	24	429	128	0	0	0	0	0
4035000 Total					1,543	24	429	128	218	654	90	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	CA	84	84	0	0	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	IDU	-2,409	0	0	0	0	0	-2,409	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	OR	479	0	479	0	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	UT	-22,511	0	0	0	0	-22,511	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WA	222	0	0	222	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WYP	-1,951	0	0	0	-1,951	0	0	0	0
4036000 Total					-26,086	84	479	222	-1,951	-22,511	-2,409	0	0
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	CAGE	296	0	0	0	67	201	28	0	0
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	CAGW	229	9	169	50	0	0	0	0	0
4037000 Total					524	9	169	50	67	201	28	0	0
4039999	DEPR EXP-ELEC, OTH	565970	DEPRECIATION-JOINT OWNER BILLED-CREDIT	CAGE	-198	0	0	0	-45	-135	-19	0	0
4039999 Total					-198	0	0	0	-45	-135	-19	0	0
Grand Total					717,144	14,398	170,367	48,700	111,678	326,919	44,885	199	0

B4. AMORTIZATION EXPENSE



Amortization Expense

Twelve Months Ending - December 2018

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	CAGE	510	0	0	0	116	346	48	0	0
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	CAGW	11,306	462	8,355	2,488	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	479	0	0	0	109	325	45	0	0
4040000	AMOR LTD TRM PLNT 3031040	INTANGIBLE PLANT	CAGW	907	37	670	200	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3031040	INTANGIBLE PLANT	OR	9	0	9	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3031040	INTANGIBLE PLANT	UT	4	0	0	0	0	4	0	0	0
4040000	AMOR LTD TRM PLNT 3031040	INTANGIBLE PLANT	WYP	26	0	0	0	26	0	0	0	0
4040000	AMOR LTD TRM PLNT 3031050	RWT - RCMS WORK TRACKING	SO	3	0	1	0	0	1	0	0	0
4040000	AMOR LTD TRM PLNT 3031680	DISTRIBUTION AUTOMATION PILOT	SO	210	4	51	14	31	97	13	0	0
4040000	AMOR LTD TRM PLNT 3031830	CUSTOMER SERVICE SYSTEM	CN	2,389	57	748	167	179	1,139	100	0	0
4040000	AMOR LTD TRM PLNT 3032040	SAP	SO	2,407	47	585	163	351	1,111	150	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	809	16	197	55	118	373	50	0	0
4040000	AMOR LTD TRM PLNT 3032640	TIBCO SOFTWARE	SO	491	9	119	33	72	227	31	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	9	0	7	2	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3032740	GADSBY INTANGIBLE ASSETS	CAGE	1	0	0	0	0	1	0	0	0
4040000	AMOR LTD TRM PLNT 3032760	SWIFT 2 IMPROVEMENTS	CAGW	432	18	319	95	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	50	7	0	0
4040000	AMOR LTD TRM PLNT 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	262	0	0	0	59	178	25	0	0
4040000	AMOR LTD TRM PLNT 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGW	93	4	69	21	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	JBG	4	0	3	1	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	220	4	53	15	32	102	14	0	0
4040000	AMOR LTD TRM PLNT 3033090	STEAM PLANT INTANGIBLE ASSETS	CAGE	2,253	0	0	0	511	1,530	211	1	0
4040000	AMOR LTD TRM PLNT 3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	448	18	331	99	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	594	14	186	41	44	283	25	0	0
4040000	AMOR LTD TRM PLNT 3033190	ITRON METER READING SOFTWARE	CN	333	8	104	23	25	159	14	0	0
4040000	AMOR LTD TRM PLNT 3033210	ArcFM Software	SO	801	15	195	54	117	370	50	0	0
4040000	AMOR LTD TRM PLNT 3033220	MONARCH EMS/SCADA	SO	2,882	56	700	195	420	1,331	179	1	0
4040000	AMOR LTD TRM PLNT 3033230	VREALIZE VMWARE - SHARED	SO	211	4	51	14	31	97	13	0	0
4040000	AMOR LTD TRM PLNT 3033240	IEE - Itron Enterprise Addition	CN	738	18	231	51	55	352	31	0	0
4040000	AMOR LTD TRM PLNT 3033250	AMI Metering Software	CN	3,869	93	1,211	270	289	1,844	162	0	0
4040000	AMOR LTD TRM PLNT 3033310	C&T - ENERGY TRADING SYSTEM	SO	1,132	22	275	77	165	523	70	0	0



Amortization Expense

Twelve Months Ending - December 2018

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4040000	AMOR LTD TRM PLNT 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	1,194	23	290	81	174	551	74	0	0
4040000	AMOR LTD TRM PLNT 3033370	DISTRIBUTION INTANGIBLES	WYP	4	0	0	0	4	0	0	0	0
4040000	AMOR LTD TRM PLNT 3033390	RMT TRADE SYSTEM	SO	179	3	44	12	26	83	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	3	0	0	0	1	2	0	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	CAGE	1,041	0	0	0	236	707	98	1	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	CAGW	142	6	105	31	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	161	48	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	OR	0	0	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	SG	7,193	103	1,842	575	1,074	3,163	433	2	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	SO	226	4	55	15	33	104	14	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	UT	4	0	0	0	0	4	0	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	WA	3	0	0	3	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	WYP	44	0	0	0	44	0	0	0	0
4040000	AMOR LTD TRM PLNT 3035320	HYDRO PLANT INTANGIBLES	CAGE	140	0	0	0	32	95	13	0	0
4040000	AMOR LTD TRM PLNT 3035320	HYDRO PLANT INTANGIBLES	CAGW	23	1	17	5	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3035322	ACD-Call Center Automated Call Distribut	CN	815	20	255	57	61	388	34	0	0
4040000	AMOR LTD TRM PLNT 3316000	STRUCTURES - LEASE IMPROVEMENTS	CAGW	310	13	229	68	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	78	78	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	335	0	335	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	355	7	86	24	52	164	22	0	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	1	0	0	0	0	1	0	0	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	81	0	0	81	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	217	0	0	0	217	0	0	0	0
4040000 Total				43,286	1,185	18,004	5,110	4,762	12,239	1,978	8	0
4049000	AMR LTD TRM PLNT-OTH 566201	Amort Exp - Hydro - UT Klamath Adj	OTHER	4,287	0	0	0	0	0	0	0	4,287
4049000	AMR LTD TRM PLNT-OTH 566970	AMORTIZATION JO BILL CREDIT	CAGE	-231	0	0	0	-52	-157	-22	0	0
4049000 Total				4,056	0	0	0	-52	-157	-22	0	4,287
4061000	EL PLNT ACQ ADJ-CM 566920	AMORT ELEC PLANT ACQ ADJ	CAGE	4,751	0	0	0	1,077	3,226	445	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	1,077	3,528	445	2	0
4073000	REGULATORY DEBITS 586902	Preferred Stock Repurchase Loss Amort	OTHER	124	0	0	0	0	0	0	0	124
4073000 Total				124	0	0	0	0	0	0	0	124
4074100	Reg Credits-BPA Exch 301101	BPA Reg Bill Bal Acct - Residential	IDU	5,627	0	0	0	0	0	0	5,627	0
4074100	Reg Credits-BPA Exch 301101	BPA Reg Bill Bal Acct - Residential	OR	43,744	0	43,744	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch 301101	BPA Reg Bill Bal Acct - Residential	WA	12,503	0	0	12,503	0	0	0	0	0
4074100	Reg Credits-BPA Exch 301201	BPA Reg Bill Bal Acct - Commercial	IDU	417	0	0	0	0	0	417	0	0
4074100	Reg Credits-BPA Exch 301201	BPA Reg Bill Bal Acct - Commercial	OR	989	0	989	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch 301201	BPA Reg Bill Bal Acct - Commercial	WA	711	0	0	711	0	0	0	0	0



Amortization Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	IDU	45	0	0	0	0	0	45	0	0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	OR	2	0	2	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	WA	20	0	0	20	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	IDU	1,987	0	0	0	0	0	1,987	0	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	OR	940	0	940	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	WA	765	0	0	765	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301601	BPA Reg Bill Bal Acct - St/Hwy Lighting	OR	0	0	0	0	0	0	0	0	0
4074100 Total					67,750	0	45,675	13,999	0	0	8,076	0	0
4074200	Reg Credits-BPA Exch	505201	Regional Bill Intchg Rec/Del-OR (PP)	OR	-45,675	0	-45,675	0	0	0	0	0	0
4074200	Reg Credits-BPA Exch	505202	Regional Bill Intchg Rec/Del-WA (PP)	WA	-13,999	0	0	-13,999	0	0	0	0	0
4074200	Reg Credits-BPA Exch	505204	Regional Bill Intchg Rec/Del-ID (RMP)	IDU	-8,076	0	0	0	0	0	-8,076	0	0
4074200 Total					-67,750	0	-45,675	-13,999	0	0	-8,076	0	0
Grand Total					52,519	1,185	18,004	5,110	5,786	15,610	2,402	10	4,411

B5. TAXES OTHER THAN INCOME



Taxes Other Than Income

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

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4081000	TAX OTH INC-U OP I	584960	Taxes Other Non-Income - Credit	SO	-440	-8	-107	-30	-64	-203	-27	0	0
4081000 Total					-440	-8	-107	-30	-64	-203	-27	0	0
4081500	PROPERTY TAXES	579000	PROPERTY TAX	GPS	151,140	2,920	36,737	10,220	22,035	69,784	9,406	39	0
4081500 Total					151,140	2,920	36,737	10,220	22,035	69,784	9,406	39	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	CA	1,353	1,353	0	0	0	0	0	0	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	OR	30,082	0	30,082	0	0	0	0	0	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WYP	1,908	0	0	0	1,908	0	0	0	0
4081800 Total					33,343	1,353	30,082	0	1,908	0	0	0	0
4081990	MISC TAXES - OTHER	583260	PUBLIC UTILITY TAX	WA	12,432	0	0	12,432	0	0	0	0	0
4081990	MISC TAXES - OTHER	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	1,729	0	1,729	0	0	0	0	0	0
4081990	MISC TAXES - OTHER	583263	MONTANA ENERGY TAX	SE	195	3	47	15	32	85	13	0	0
4081990	MISC TAXES - OTHER	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	26	0	0	26	0	0	0	0	0
4081990	MISC TAXES - OTHER	583266	IDAHO KILOWATT HOUR TAX	SE	78	1	19	6	13	34	5	0	0
4081990	MISC TAXES - OTHER	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	71	0	0	0	71	0	0	0	0
4081990	MISC TAXES - OTHER	583269	MONTANA WHOLESALE ENERGY TAX	SE	139	2	33	10	23	61	9	0	0
4081990	MISC TAXES - OTHER	583273	Wyoming Wind Generation Tax	CAGE	2,065	0	0	0	468	1,402	194	1	0
4081990	MISC TAXES - OTHER	583274	Nevada Commerce Tax	SO	40	1	10	3	6	19	3	0	0
4081990	MISC TAXES - OTHER	584100	GOVERNMENT ROYALTIES	CAEE	440	0	0	0	109	287	43	0	0
4081990 Total					17,213	7	1,837	12,491	722	1,888	266	1	0
Grand Total					201,255	4,272	68,548	22,681	24,601	71,469	9,645	40	0

B6. FEDERAL INCOME TAXES



Interest Expense & Renewable Energy Tax Credits

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4091000	INC TX UTIL OP INC	310312	Mining Rescue Training Credit ~ Energy W	CAEE	0	0	0	0	0	0	0
4091000	INC TX UTIL OP INC	310313	Mining Rescue Training Credit ~ PMI	JBE	0	0	0	0	0	0	0
4091000	INC TX UTIL OP INC	310314	HR Hiring Retention Tax Credit	SO	0	0	0	0	0	0	0
4091000	INC TX UTIL OP INC	310315	Investment Tax Credit - Solar Arrays	CAGW	-33	-1	-24	-7	0	0	0
4091000	INC TX UTIL OP INC	310317	RENEWABLE ELECTRICITY PRODUCTION TX CR-C	CAGW	-2,330	-95	-1,722	-513	0	0	0
4091000	INC TX UTIL OP INC	600600	Fuel Tax Credit	JBE	-18	-1	-13	-4	0	0	0
4091000	INC TX UTIL OP INC	900900	Foreign Tax Credit	SO	-9	0	-2	-1	-1	-4	-1
4091000 Total					-2,389	-98	-1,761	-525	-1	-4	-1
4091100	STATE INC TAX-ELEC	311311	Utah Renewable Energy Production Tax Cre	CAGE	0	0	0	0	0	0	0
4091100 Total					0	0	0	0	0	0	0
4191000	AFUDC - OTHER	0	AFUDC - EQUITY	SNP	-34,836	-575	-7,649	-2,144	-5,233	-16,993	-2,227
4191000 Total					-34,836	-575	-7,649	-2,144	-5,233	-16,993	-2,227
4270000	INT ON LNG-TRM DBT	585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	SNP	321,652	5,311	70,623	19,798	48,318	156,902	20,566
4270000	INT ON LNG-TRM DBT	585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	SNP	31,567	521	6,931	1,943	4,742	15,398	2,018
4270000	INT ON LNG-TRM DBT	585004	INTEREST EXPENSE - LT DEBT - PCRBS VARIA	SNP	3,741	62	821	230	562	1,825	239
4270000	INT ON LNG-TRM DBT	585005	INTEREST EXPENSE - LT DEBT - PCRB FEES &	SNP	1,735	29	381	107	261	846	111
4270000 Total					358,695	5,923	78,756	22,078	53,882	174,971	22,935
4280000	AMT DBT DISC & EXP	586160	AMORTIZATION - DEBT DISCOUNT	SNP	1,015	17	223	62	152	495	65
4280000	AMT DBT DISC & EXP	586170	AMORTIZATION - DEBT ISSUANCE EXP	SNP	3,013	50	661	185	453	1,470	193
4280000 Total					4,027	66	884	248	605	1,965	258
4281000	AMORTZN OF LOSS	586190	AMORTIZATION - LOSS ON REQACQUIRED DEBT	SNP	585	10	128	36	88	285	37
4281000 Total					585	10	128	36	88	285	37
4290000	AMT PREM ON DEBT	586180	AMORTIZATION - DEBT PREMIUM/GAIN	SNP	-11	0	-2	-1	-2	-5	-1
4290000 Total					-11	0	-2	-1	-2	-5	-1
4310000	OTHER INTEREST EXP	0	4310000/0	SNP	8,872	146	1,948	546	1,333	4,328	567
4310000 Total					8,872	146	1,948	546	1,333	4,328	567
4313000	INT EXP ON REG LIAB	0	INTEREST EXPENSE ON REG LIABILITIES	SNP	9,050	149	1,987	557	1,360	4,415	579
4313000 Total					9,050	149	1,987	557	1,360	4,415	579
4320000	AFUDC - BORROWED	585800	INTEREST CAPITALIZED (SEE OTH INCOME)	SNP	-18,601	-307	-4,084	-1,145	-2,794	-9,073	-1,189
4320000	AFUDC - BORROWED	585860	INTEREST EXPENSE - AFUDC MANUAL ADJ	SNP	154	3	34	9	23	75	10
4320000 Total					-18,447	-305	-4,050	-1,135	-2,771	-8,998	-1,179
Grand Total					325,548	5,317	70,242	19,661	49,260	159,963	20,968



Schedule M

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098200	105105	30% Capitalized labor costs for PowerTax	0	0	0	0	0	0	0	0	0
4098200	105127	Book Depr Allocated to Medicare and M&E	73	1	17	5	11	33	5	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	1,056	20	257	71	154	488	66	0	0
4098200	130400	PMINondeductible Exp	32	1	24	7	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	473	9	115	32	69	218	29	0	0
4098200	130755	Nondeductible Parking Costs	151	3	37	10	22	70	9	0	0
4098200	130900	Non - Deductible Executive Comp	0	0	0	0	0	0	0	0	0
4098200	505505	Income Tax Interest	-1,513	-29	-368	-102	-221	-699	-94	0	0
4098200	610106	PMIFuel Tax Cr	18	1	13	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			299	7	96	28	37	114	16	0	0
4098300	105100	Capitalized Labor Costs	4,907	95	1,193	332	715	2,266	305	1	0
4098300	105120	Book Depreciation	967,775	19,429	229,907	65,720	150,708	441,172	60,571	268	0
4098300	105121	PMIBook Depreciation	16,621	719	12,116	3,785	0	0	0	0	0
4098300	105123	Sec. 481a Adj - Repair Deduction	0	0	0	0	0	0	0	0	0
4098300	105130	CIAC	107,658	3,407	28,221	6,987	11,404	52,243	5,396	0	0
4098300	105137	Auto Depreciation	0	0	0	0	0	0	0	0	0
4098300	105140	Highway relocation	2,099	66	550	136	222	1,019	105	0	0
4098300	105142	Avoided Costs	29,862	493	6,557	1,838	4,486	14,567	1,909	8	4
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



Schedule M

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	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	329	0	0	0	82	215	32	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	-197	-4	-48	-13	-29	-91	-12	0
4098300	220100	Bad Debts Allowance - Cash Basis	BADDEBT	-2,118	-104	-835	-314	-133	-653	-79	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	320281	Reg Asset - Post-Retirement Settlement L	SO	353	7	86	24	51	163	22	0
4098300	320282	Reg Asset - Post-Retirement Settlement L	UT	-291	0	0	0	0	-291	0	0
4098300	320283	Reg Asset - Post-Retirement Settlement L	WYU	22	0	0	0	22	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	4,247	0	0	0	0	0	0	4,247
4098300	415120	Def Reg Asset-Foote Creek Contract	CAGE	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	48	0	0	48	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	22,191	0	0	0	5,506	14,502	2,172	11
4098300	415425	Contra Reg Asset - UMWA Pension	OTHER	454	0	0	0	0	0	0	454
4098300	415430	Reg Asset - CA - Transportation Electri	OTHER	458	0	0	0	0	0	0	458
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



Schedule M

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	415640	IDAI Costs-Direct Access-CA	0	0	0	0	0	0	0	0	0
4098300	415650	SB 1149-Related Reg Assets-OR	0	0	0	0	0	0	0	0	0
4098300	415680	OR Deferred Intevenor Funding Grants	0	0	0	0	0	0	0	0	0
4098300	415700	Reg Liability BPA balancing accounts-OR	0	0	0	0	0	0	0	0	0
4098300	415701	CA Deferred Intervenor Funding	0	0	0	0	0	0	0	0	0
4098300	415702	Reg Asset - Lake Side Liq.	27	0	0	0	27	0	0	0	0
4098300	415703	Goodnoe Hills Liquidation Damages - WY	21	0	0	0	21	0	0	0	0
4098300	415704	Reg Liability - Tax Revenue Adjustment -	0	0	0	0	0	0	0	0	0
4098300	415705	Reg Liability - Tax Revenue Adjustment -	0	0	0	0	0	0	0	0	0
4098300	415710	Reg Liability - WA - Accelerated Depreci	12,612	0	0	12,612	0	0	0	0	0
4098300	415801	Contra RTO Grid West N/R Allowance	0	0	0	0	0	0	0	0	0
4098300	415802	Contra RTO Grid West N/R w/o-WA	0	0	0	0	0	0	0	0	0
4098300	415803	WA RTO Grid West N/R w/o	0	0	0	0	0	0	0	0	0
4098300	415804	RTO Grid West Notes Receivable-OR	0	0	0	0	0	0	0	0	0
4098300	415805	RTO Grid West Notes Receivable-WY	0	0	0	0	0	0	0	0	0
4098300	415806	ID RTO Grid West N/R	0	0	0	0	0	0	0	0	0
4098300	415822	Reg Asset _ Pension MMT -UT	0	0	0	0	0	0	0	0	0
4098300	415828	Regulatory Asset - Post -Ret MMT -WY	0	0	0	0	0	0	0	0	0
4098300	415829	Reg Asset - Post - Ret MMT -UT	0	0	0	0	0	0	0	0	0
4098300	415840	Reg Asset-Deferred OR Independent Evalua	0	0	0	0	0	0	0	0	0
4098300	415850	UNRECOVERED PLANT-POWERDALE	0	0	0	0	0	0	0	0	0
4098300	415852	Powerdale Decommissioning Reg Asset - ID	26	0	0	0	0	0	26	0	0
4098300	415853	Powerdale Decommissioning Reg Asset - OR	0	0	0	0	0	0	0	0	0
4098300	415854	Powerdale Decommissioning Reg Asset - WA	0	0	0	0	0	0	0	0	0
4098300	415855	CA - January 2010 Storm Costs	-2,179	0	0	0	0	0	0	0	-2,179
4098300	415856	Powerdale Decommissioning Reg Asset - WY	0	0	0	0	0	0	0	0	0
4098300	415857	ID - Deferred Overburden Costs	-139	0	0	0	0	0	0	0	-139
4098300	415858	WY - Deferred Overburden Costs	-392	0	0	0	-392	0	0	0	0
4098300	415859	WY - Deferred Advertising Costs	0	0	0	0	0	0	0	0	0
4098300	415865	Reg Asset - UT MPA	0	0	0	0	0	0	0	0	0
4098300	415867	Reg Asset - CA Solar Feed-in Tariff	0	0	0	0	0	0	0	0	0
4098300	415868	Reg Asset - UT - Solar Incentive Program	-4,247	0	0	0	0	0	0	0	-4,247
4098300	415870	Deferred Excess Net Power Costs-CA	0	0	0	0	0	0	0	0	0
4098300	415871	Deferred Excess Net Power Costs-WY	0	0	0	0	0	0	0	0	0



Schedule M

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	415872	Deferred Excess Net Power Costs - WY 08	0	0	0	0	0	0	0	0	0
4098300	415876	Deferred Excess Net PowerCosts - OR	0	0	0	0	0	0	0	0	0
4098300	415880	Deferred UT Independent Evaluation Fee	0	0	0	0	0	0	0	0	0
4098300	415881	Deferral of Renewable Energy Credit - UT	-955	0	0	0	0	0	0	0	-955
4098300	415883	Deferral of Renewable Energy Credit - WY	-317	0	0	0	0	0	0	0	-317
4098300	415890	ID MEHC 2006 Transistion Costs	0	0	0	0	0	0	0	0	0
4098300	415891	WY - 2006 Transition Severance Costs	0	0	0	0	0	0	0	0	0
4098300	415893	OR - MEHC Transition Service Costs	0	0	0	0	0	0	0	0	0
4098300	415895	OR RCAC Sept-Dec 07 deferred	0	0	0	0	0	0	0	0	0
4098300	415896	WA - Chehalis Plant Revenue Requirement	0	0	0	0	0	0	0	0	0
4098300	415897	Reg Asset MEHC Transition Service Costs	0	0	0	0	0	0	0	0	0
4098300	415898	Deferred Coal Costs - Naughton Contract	0	0	0	0	0	0	0	0	0
4098300	415900	OR SB 408 Recovery	0	0	0	0	0	0	0	0	0
4098300	415902	Reg Asset - UT REC's in Rates - Current	0	0	0	0	0	0	0	0	0
4098300	415911	Contra Reg Asset - Naughton Unit \$3 - CA	0	0	0	0	0	0	0	0	0
4098300	415912	Contra Reg Asset - Naughton Unit #3 - OR	0	0	0	0	0	0	0	0	0
4098300	415913	Contra Reg Asset - Naughton Unit #3 - WA	0	0	0	0	0	0	0	0	0
4098300	415914	Reg Asset - UT - Naughton U3 Costs	0	0	0	0	0	0	0	0	0
4098300	415915	Reg Asset - WY - Naughton U3 Costs	0	0	0	0	0	0	0	0	0
4098300	415926	Reg Liability - Depreciation Decrease -	1,209	0	0	0	0	0	0	0	1,209
4098300	415927	Reg Liability - Depreciation Decrease De	0	0	0	0	0	0	0	0	0
4098300	415938	Reg Asset - Carbon Plant Decommissioning	0	0	0	0	0	0	0	0	0
4098300	425100	Deferred Regulatory Expense	0	0	0	0	0	0	0	0	0
4098300	425105	Reg Asset - OR Asset Sale Gain Giveback	-761	0	0	0	0	0	0	0	-761
4098300	425125	Deferred Coal Cost - Arch	0	0	0	0	0	0	0	0	0
4098300	425205	Misc Def Dr-Prop Damage Repairs	0	0	0	0	0	0	0	0	0
4098300	425215	Unearned Joint Use Pole Contact Revenu	0	0	0	0	0	0	0	0	0
4098300	425250	TGS Buyout-SG	15	0	0	0	4	11	1	0	0
4098300	425260	Lakeview Buyout-SG	0	0	0	0	0	0	0	0	0
4098300	425280	Joseph Settlement-SG	11	0	0	0	0	0	0	0	11
4098300	425295	BPA Conservation Rate Credit	0	0	0	0	0	0	0	0	0
4098300	425360	Hermiston Swap	172	7	127	38	0	0	0	0	0
4098300	425380	Idaho Customer Balancing Account	0	0	0	0	0	0	0	0	0
4098300	430100	Customer Service / Weatherization	19,966	0	0	0	0	0	0	0	19,966



Schedule M

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	430111	Reg Asset - SB 1149 Balance Reclass	0	0	0	0	0	0	0	0	0
4098300	430112	Reg Asset - Other - Balance Reclass	0	0	0	0	0	0	0	0	0
4098300	430113	Reg Asset - Def NPC Balance Reclass	0	0	0	0	0	0	0	0	0
4098300	430117	Reg Asset - Current DSM	0	0	0	0	0	0	0	0	0
4098300	505115	Sales & Use Tax Accrual	0	0	0	0	0	0	0	0	0
4098300	505125	ACCRUED ROYALTIES	1,720	0	0	0	427	1,124	168	1	0
4098300	505140	Purchase Card Trans Provision	0	0	0	0	0	0	0	0	0
4098300	505160	CA PUC Fee	0	0	0	0	0	0	0	0	0
4098300	505170	West Valley Contract Termination Fee Acc	0	0	0	0	0	0	0	0	0
4098300	505200	Extraction Tax Paid / Accrued	0	0	0	0	0	0	0	0	0
4098300	505400	Bonus Liability	-80	-2	-19	-5	-12	-37	-5	0	0
4098300	505500	Federal Income Tax Interest	0	0	0	0	0	0	0	0	0
4098300	505510	PMIVacationBonus Adjustment	0	0	0	0	0	0	0	0	0
4098300	505600	Sick Leave Vacation & Personal Time	237	5	58	16	35	109	15	0	0
4098300	505601	Sick Leave Accrual - PMI	1	0	1	0	0	0	0	0	0
4098300	505700	Accrued Retention Bonus	343	7	83	23	50	159	21	0	0
4098300	605301	Environmental Liability - Regulated	3,203	62	779	217	467	1,479	199	1	0
4098300	605710	Reverse Accrued Final Reclamation	-240	0	0	0	0	0	0	0	-240
4098300	605715	Trapper Mine Contract Obligation	258	0	0	0	64	169	25	0	0
4098300	610000	Coal Mine Development-PMI	-85	-4	-62	-19	0	0	0	0	0
4098300	610005	Sec 174 94-98 7 99-00 RAR	0	0	0	0	0	0	0	0	0
4098300	610100	PMIDevt Cost Amort	0	0	0	0	0	0	0	0	0
4098300	610111	PMIBCC Gain/Loss on Assets Disposed	0	0	0	0	0	0	0	0	0
4098300	610114	PMI EITF Pre-Stripping Costs	0	0	0	0	0	0	0	0	0
4098300	610115	PMIOverburden Removal	0	0	0	0	0	0	0	0	0
4098300	610130	781 Shopping Incentive_OR	0	0	0	0	0	0	0	0	0
4098300	610135	SB1149 Costs_OR OTHER	0	0	0	0	0	0	0	0	0
4098300	610140	Oregon Rate Refund	0	0	0	0	0	0	0	0	0
4098300	610141	WA Rate Refunds	0	0	0	0	0	0	0	0	0
4098300	610142	Reg Liability - UT Home Energy Lifeline	0	0	0	0	0	0	0	0	0
4098300	610143	Reg Liability - WA Low Energy Program	-874	0	0	-874	0	0	0	0	0
4098300	610144	Reg Liability - CA California Alternativ	0	0	0	0	0	0	0	0	0
4098300	610145	REG LIAB-DSM	18,570	0	0	0	0	0	0	0	18,570
4098300	610146	OR Reg Asset/Liability Consolidation	0	0	0	0	0	0	0	0	0



Schedule M

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	610148	Reg Liability - Def NPC Balance Reclass	0	0	0	0	0	0	0	0	0
4098300	610149	Reg Liability - SB 1149 Balance Reclass	0	0	0	0	0	0	0	0	0
4098300	705210	Property Insurance	0	0	0	0	0	0	0	0	0
4098300	705230	West Valley Lease Reduction - WA	0	0	0	0	0	0	0	0	0
4098300	705231	West Valley Lease Reduction - OR	0	0	0	0	0	0	0	0	0
4098300	705232	West Valley Lease Reduction - CA	0	0	0	0	0	0	0	0	0
4098300	705233	West Valley Lease Reduction - ID	0	0	0	0	0	0	0	0	0
4098300	705234	West Valley Lease Reduction - WY	0	0	0	0	0	0	0	0	0
4098300	705235	West Valley Lease Reduction - UT	0	0	0	0	0	0	0	0	0
4098300	705240	CA Alternative Rate for Energy Program(C	243	0	0	0	0	0	0	0	243
4098300	705241	Reg Liability - CA California Alternativ	0	0	0	0	0	0	0	0	0
4098300	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	1,690	0	0	0	0	0	0	0	1,690
4098300	705250	A&G Credit-WA	0	0	0	0	0	0	0	0	0
4098300	705251	A&G Credit-OR	0	0	0	0	0	0	0	0	0
4098300	705252	A&G Credit-CA	0	0	0	0	0	0	0	0	0
4098300	705253	A&G Credit-ID	0	0	0	0	0	0	0	0	0
4098300	705254	A&G Credit-WY	0	0	0	0	0	0	0	0	0
4098300	705260	March 2006 Transition Plan costs-WA	0	0	0	0	0	0	0	0	0
4098300	705261	Reg Liability - Sale of renewable Energy	0	0	0	0	0	0	0	0	0
4098300	705262	Reg Liability - Sale of REC's-ID	0	0	0	0	0	0	0	0	0
4098300	705263	Reg Liability - Sale of REC's-WA	0	0	0	0	0	0	0	0	0
4098300	705265	Reg Liab - OR Energy Conservation Charge	0	0	0	0	0	0	0	0	0
4098300	705266	Reg Liability - Energy Savings Assistanc	-112	0	0	0	0	0	0	0	-112
4098300	705267	Reg Liability - WA Decoupling Mechanism	2,067	0	0	0	0	0	0	0	2,067
4098300	705301	Reg Liability - OR 2010 Protocol Def	0	0	0	0	0	0	0	0	0
4098300	705305	Reg Liability-CA Gain on Sale of Asset	0	0	0	0	0	0	0	0	0
4098300	705336	Reg Liability - Sale of Renewable Energy	0	0	0	0	0	0	0	0	0
4098300	705337	Regulatory Liability - Sale of Renewable	0	0	0	0	0	0	0	0	0
4098300	705340	Reg Liability - Excess Income Tax Deferr	3,200	0	0	0	0	0	0	0	3,200
4098300	705341	Reg Liability - Excess Income Tax Deferr	556	0	0	0	0	0	0	0	556
4098300	705342	Reg Liability - Excess Income Tax Deferr	48,555	0	0	0	0	0	0	0	48,555
4098300	705343	Reg Liability - Excess Income Tax Deferr	528	0	0	0	0	0	0	0	528
4098300	705344	Reg Liability - Excess Income Tax Deferr	8,503	0	0	0	0	0	0	0	8,503
4098300	705345	Reg Liability - Excess Income Tax Deferr	7,002	0	0	0	0	0	0	0	7,002



Schedule M

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	705400	Reg Liability - OR Injuries & Damages Re	495	0	495	0	0	0	0	0	0
4098300	705420	Reg Liability - CA GHG Allowance Revenue	1,036	0	0	0	0	0	0	0	1,036
4098300	705451	Reg Liability - OR Property Insurance Re	3,634	0	3,634	0	0	0	0	0	0
4098300	705453	Reg Liability - ID Property Insurance Re	114	0	0	0	0	0	114	0	0
4098300	705455	Reg Liability - WY Property Insurance Re	350	0	0	0	350	0	0	0	0
4098300	705500	Reg Liability - Powerdale Decommissionin	0	0	0	0	0	0	0	0	0
4098300	705514	Regulatory Liability - OR Deferred Exces	0	0	0	0	0	0	0	0	0
4098300	705515	Regulatory Liability - OR Deferred Exces	5,659	0	0	0	0	0	0	0	5,659
4098300	705517	Regulatory Liability - UT Deferred Exces	-3,999	0	0	0	0	0	0	0	-3,999
4098300	705518	Regulatory Liability - WA Deferred Exces	0	0	0	0	0	0	0	0	0
4098300	705519	Regulatory Liability - WA Deferred Exces	4,646	0	0	0	0	0	0	0	4,646
4098300	705521	Regulatory Liability - WY Deferred Exces	-7,899	0	0	0	0	0	0	0	-7,899
4098300	705522	Regulatory Liability - UT REC's in Rates	0	0	0	0	0	0	0	0	0
4098300	705523	Regulatory Liability - WA RECS in Rates	0	0	0	0	0	0	0	0	0
4098300	705525	Regulatory Liability - OR RECS in Rates	0	0	0	0	0	0	0	0	0
4098300	705526	Regulatory Liability - CA Solar Feed-in	0	0	0	0	0	0	0	0	0
4098300	705527	Regulatory Liability - CA Solar Feed-in	-464	0	0	0	0	0	0	0	-464
4098300	705530	Regulatory Liability - UT Solar Feed-in	0	0	0	0	0	0	0	0	0
4098300	705531	Regulatory Liability - UT Solar Feed-in	4,106	0	0	0	0	0	0	0	4,106
4098300	705536	Regulatory Liability - CA GreenHouse Gas	0	0	0	0	0	0	0	0	0
4098300	705600	RegLiability - OR 2012 GRC Giveback	0	0	0	0	0	0	0	0	0
4098300	705700	Reg Liability - Current Reclass - Other	0	0	0	0	0	0	0	0	0
4098300	715050	Microsoft Software License Liability	0	0	0	0	0	0	0	0	0
4098300	715100	MCI FOG Wire Lease	0	0	0	0	0	0	0	0	0
4098300	715105	MCI FOG Wire Lease	1	0	0	0	0	0	0	0	0
4098300	715350	Misc. Deferred Credits	0	0	0	0	0	0	0	0	0
4098300	715720	NW Power Act-WA	-173	0	0	0	0	0	0	0	-173
4098300	715810	Chehalis WA EFSEC CO2 Mitigation Obligat	-237	-10	-175	-52	0	0	0	0	0
4098300	720200	Deferred Comp Plan Benefits-PPL	0	0	0	0	0	0	0	0	0
4098300	720300	Pension / Retirement (Accrued / Prepaid)	-155	-3	-38	-10	-23	-72	-10	0	0
4098300	720400	Suppl. Exec. Retirement Plan (SERP)	0	0	0	0	0	0	0	0	0
4098300	720550	Accrued CIC Severence	0	0	0	0	0	0	0	0	0
4098300	720560	Pension Liability - UMWA Withdrawal Obli	0	0	0	0	0	0	0	0	0
4098300	740100	Post Merger Loss-Reacquired Debt	585	10	128	36	88	285	37	0	0



Schedule M

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4098300	910245	Contra Receivable from Joint Owners	SO	-104	-2	-25	-7	-15	-48	-6	0	0
4098300	910530	Injuries and Damages Reserve	SO	0	0	0	0	0	0	0	0	0
4098300	910560	SMUD Revenue Imputation-UT reg liab	UT	0	0	0	0	0	0	0	0	0
4098300	910905	Bridger Coal Company Underground Mine Co	JBE	939	41	685	214	0	0	0	0	0
4098300	910910	PMIBridger Section 471 Adj	JBE	0	0	0	0	0	0	0	0	0
4098300	920110	PMIWIY Extraction Tax	JBE	323	14	235	73	0	0	0	0	0
4098300 Total				1,283,678	24,233	283,651	90,856	174,126	528,289	71,009	290	111,224
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	108	2	24	7	16	53	7	0	0
4099200	120200	Trapper Mine Dividend Deduction	CAEE	0	0	0	0	0	0	0	0	0
4099200	130560	MEHC Insurance Services-Receiveable	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				89	1	19	5	13	44	6	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	161,179	2,314	41,267	12,896	24,072	70,883	9,692	54	0
4099300	105125	Tax Depreciation	TAXDEPR	562,860	11,338	147,523	36,224	76,900	251,613	32,038	131	0
4099300	105126	PMITax Depreciation	JBE	6,227	269	4,539	1,418	0	0	0	0	0
4099300	105137	Capitalized Depreciation	SO	5,977	115	1,453	404	871	2,760	372	2	0
4099300	1051411	AFUDC - DEBT	SNP	18,379	303	4,035	1,131	2,761	8,965	1,175	5	3
4099300	1051412	AFUDC - Equity	SNP	34,708	573	7,621	2,136	5,214	16,931	2,219	9	5
4099300	105143	Basis Intangible Difference	SO	195	4	47	13	28	90	12	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



Schedule M

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	105149	Mine Safety Sec. 179E Election - PMI	JBE	0	0	0	0	0	0	0	0
4099300	105152	Gain/(Loss) on Prop Dispositions	GPS	9,887	191	2,403	669	1,441	4,565	615	3
4099300	105153	Contract Liability Basis Adjustment -Che	CAGW	-237	-10	-175	-52	0	0	0	0
4099300	105165	Coal Mine Development	SE	0	0	0	0	0	0	0	0
4099300	105171	PMI Coal Mine Receding Face (Extension)	JBE	659	29	480	150	0	0	0	0
4099300	105175	Removal Cost (net of salvage)	GPS	40,800	788	9,917	2,759	5,948	18,838	2,539	10
4099300	105181	Stm Rts Blundell Geothermal Tax Depr	CAGE	0	0	0	0	0	0	0	0
4099300	105185	Repair Allowance 3115	DGP	0	0	0	0	0	0	0	0
4099300	105220	Cholla GE Safe Harbor Lease	CAGE	0	0	0	0	0	0	0	0
4099300	1052203	Cholla SHL-NOPA (Lease Amortization)	CAGE	319	0	0	0	72	216	30	0
4099300	105470	Book Gain/Loss on Land Sales	GPS	955	18	232	65	139	441	59	0
4099300	110200	Depletion - Tax Percentage Deduction	CAEE	0	0	0	0	0	0	0	0
4099300	1102051	Tax Percentage Depletion - Deduction	CAEE	32	0	0	0	8	21	3	0
4099300	120105	Willow Wind Account Receivable	WA	0	0	0	0	0	0	0	0
4099300	205025	PMI - Fuel Cost Adjustment	JBE	2,846	123	2,075	648	0	0	0	0
4099300	205200	Coal M&S Inventory Write-Off	SNPD	-12	0	-3	-1	-1	-6	-1	0
4099300	205205	Inventory Reserve - PMI	JBE	0	0	0	0	0	0	0	0
4099300	205411	PMISEC 263A Adjustment	JBE	-5,264	-228	-3,837	-1,199	0	0	0	0
4099300	210000	PREPAID IBEW 57 MEDICAL	SO	0	0	0	0	0	0	0	0
4099300	210100	Prepaid Taxes-OR PUC	OR	42	0	42	0	0	0	0	0
4099300	210105	Self Insured Health Benefit	SO	0	0	0	0	0	0	0	0
4099300	210110	Prepaid Taxes-WA UTC	WA	0	0	0	0	0	0	0	0
4099300	210120	Prepaid Taxes-UT PUC	UT	-5	0	0	0	0	-5	0	0
4099300	210130	Prepaid Taxes-ID PUC	IDU	-12	0	0	0	0	0	-12	0
4099300	210140	Prepaid Taxes-WY PSC	WYP	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
4099300	210160	Prepaid Taxes-OR Property Taxes-GPS allo	GPS	0	0	0	0	0	0	0	0
4099300	210180	OTHER PREPAIDS	SO	-3,880	-75	-943	-262	-566	-1,791	-241	-1
4099300	210185	Prepaid Aircraft Maintenance Costs	SG	-61	-1	-16	-5	-9	-27	-4	0
4099300	210190	Prepaid Water Rights	CAGE	-31	0	0	0	-7	-21	-3	0
4099300	210195	Prepaid Surety Bond Costs	SO	0	0	0	0	0	0	0	0
4099300	210200	Prepaid Taxes-property taxes	GPS	0	0	0	0	0	0	0	0
4099300	287396	Regulatory Liabilities - Interim Provisi	OTHER	0	0	0	0	0	0	0	0
4099300	287616	Regulatory Assets - Interim Provisions	OTHER	0	0	0	0	0	0	0	0



Schedule M

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	305100	Amort of Projects-Klamath Engineering	CAGW	0	0	0	0	0	0	0	0
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	320271	Contra Reg Asset - Pension Plan CTG	SO	1,641	32	399	111	239	758	102	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 Srvc Deposit	SG	-1,826	-26	-468	-146	-273	-803	-110	-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	49	0	0	0	0	0	0	49
4099300	415300	Hazardous Waste Clean-up Costs	SO	3,822	74	929	258	557	1,764	238	1
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	7,016	0	0	0	1,741	4,585	687	3
4099300	415411	ContraRA DeerCreekAband CA	CA	-109	-109	0	0	0	0	0	0
4099300	415412	ContraRA DeerCreekAband ID	IDU	-424	0	0	0	0	0	-424	0
4099300	415413	ContraRA DeerCreekAband OR	OR	-1,464	0	-1,464	0	0	0	0	0
4099300	415414	ContraRA DeerCreekAband UT	UT	36	0	0	0	0	36	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	415501	Cholla Plt Transact Costs- APS Amort - I	IDU	0	0	0	0	0	0	0	0
4099300	415502	Cholla Plt 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	0	150	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	0	1,600	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	391	0	0	0	0	0	0	391



Schedule M

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415700	Reg Liability BPA balancing accounts-OR	0	0	0	0	0	0	0	0	0
4099300	415701	CA Deferred Intervenor Funding	1	0	0	0	0	0	0	0	1
4099300	415703	Goodnoe Hills Liquidation Damages - WY	0	0	0	0	0	0	0	0	0
4099300	415705	Reg Liability - Tax Revenue Adjustment -	0	0	0	0	0	0	0	0	0
4099300	415750	Reg Assets BPA balancing accounts-IDU	0	0	0	0	0	0	0	0	0
4099300	415801	RTO Grid West N/R Allowance	0	0	0	0	0	0	0	0	0
4099300	415803	RTO Grid West N/R Allowance w/o WA	0	0	0	0	0	0	0	0	0
4099300	415804	OR RTO Grid West N/R	0	0	0	0	0	0	0	0	0
4099300	415815	Insurance Reserve	-2,572	-50	-625	-174	-375	-1,188	-160	-1	0
4099300	415821	Contra Pension Reg Asset MMT & CTG _WY	0	0	0	0	0	0	0	0	0
4099300	415845	Reg Asset - OR Sch 94 Distribution Safet	0	0	0	0	0	0	0	0	0
4099300	415850	Unrecovered Plant Powerdale	0	0	0	0	0	0	0	0	0
4099300	415851	Powerdale Hydro Decom Reg Asset - CA	0	0	0	0	0	0	0	0	0
4099300	415852	Powerdale Decommissioning Reg Asset - ID	0	0	0	0	0	0	0	0	0
4099300	415853	Powerdale Decommissioning Reg Asset - OR	0	0	0	0	0	0	0	0	0
4099300	415854	Powerdale Decommissioning Reg Asset - WA	0	0	0	0	0	0	0	0	0
4099300	415855	Ca - January 2010 Storm Costs	0	0	0	0	0	0	0	0	0
4099300	415856	Powerdale Decommissioning Reg Asset - WY	0	0	0	0	0	0	0	0	0
4099300	415857	ID - Deferred Overburden Costs	0	0	0	0	0	0	0	0	0
4099300	415858	WY - Deferred Overburden Costs	0	0	0	0	0	0	0	0	0
4099300	415859	WY - Deferred Advertising Costs	0	0	0	0	0	0	0	0	0
4099300	415862	Reg Asset - CA Mobile Home Park Conversi	125	0	0	0	0	0	0	0	125
4099300	415863	Reg Asset - UT Subscriber Solar Program	112	0	0	0	0	112	0	0	0
4099300	415865	Reg Asset - Utah MPA	0	0	0	0	0	0	0	0	0
4099300	415866	Reg Asset - OR Solar Feed-in Tariff	-203	0	0	0	0	0	0	0	-203
4099300	415869	Reg Asset - CA Deferred Net Power Costs	0	0	0	0	0	0	0	0	0
4099300	415870	CA Def Excess NPC	2,506	2,506	0	0	0	0	0	0	0
4099300	415874	Deferred Excess Net Power Costs - WY 08	5,513	0	0	0	0	0	0	0	5,513
4099300	415875	Deferred Excess Net Power Costs - UT	22,813	0	0	0	0	0	0	0	22,813
4099300	415876	Deferred Excess Net Power Costs - OR	0	0	0	0	0	0	0	0	0
4099300	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	-35	0	0	0	0	-35	0	0	0
4099300	415879	Reg Asset - WY Liquidation Damages N2	-6	0	0	0	-6	0	0	0	0
4099300	415882	Deferral of Renewable Energy Credit - WA	15	0	0	0	0	0	0	0	15
4099300	415884	Reg Asset - Current Reclass - Other	0	0	0	0	0	0	0	0	0



Schedule M

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	-140	0	0	0	0	0	0	-140
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	8,692	0	0	0	0	0	0	8,692
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	-186	0	0	0	0	0	0	-186
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	-4,220	0	0	0	0	-4,220	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	0	0	0	0	0	0	0	0
4099300	415934	Reg Liability - Contra - Carbon Decommis	UT	0	0	0	0	0	0	0	0
4099300	415935	Reg Liability - Contra - Carbon Decommis	WYP	-535	0	0	-535	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 - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	425102	Reg Asset - CA GreenHouse Gas Allowance	0	0	0	0	0	0	0	0	0
4099300	425103	Reg Asset - Other Regulatory Assets - Cu	0	0	0	0	0	0	0	0	0
4099300	425104	Reg Asset - OR Asset Sale Gain Giveback	0	0	0	0	0	0	0	0	0
4099300	425205	Misc Def Dr-Prop Damage Repairs	0	0	0	0	0	0	0	0	0
4099300	425210	Amort of Debt Disc & Exp	0	0	0	0	0	0	0	0	0
4099300	425215	Unearned Joint Use Pole Contact Revenue	47	2	12	3	5	23	2	0	0
4099300	425225	Duke/Hermiston Contract Renegotiation	0	0	0	0	0	0	0	0	0
4099300	425295	BPA Conservation Rate Credit	0	0	0	0	0	0	0	0	0
4099300	425380	Idaho Customer Balancing Account	0	0	0	0	0	0	0	0	0
4099300	425400	UT Kalamath Relicensing Costs	-3,570	0	0	0	0	0	0	0	-3,570
4099300	425700	Trojan Special Assessment -DOE-IRS	0	0	0	0	0	0	0	0	0
4099300	425800	Allowance for Doubtful A/C-Grid West W/O	0	0	0	0	0	0	0	0	0
4099300	430100	Customer Service / Weatherization	0	0	0	0	0	0	0	0	0
4099300	430110	Reg Asset balance reclass	18,570	0	0	0	0	0	0	0	18,570
4099300	430111	Reg Asset - SB 1149 Balance Reclass	0	0	0	0	0	0	0	0	0
4099300	430112	Reg Asset - Other - Balance Reclass	545	0	0	0	0	0	0	0	545
4099300	430113	Reg Asset - Def NPC Balance Reclass	0	0	0	0	0	0	0	0	0
4099300	505115	Sales & Use Tax Accrual	0	0	0	0	0	0	0	0	0
4099300	505125	Accrued Royalties	0	0	0	0	0	0	0	0	0
4099300	505140	Purchase Card Trans Provision	0	0	0	0	0	0	0	0	0
4099300	505170	West Valley Contract Termination Fee Acc	0	0	0	0	0	0	0	0	0
4099300	505400	Bonus Liability	0	0	0	0	0	0	0	0	0
4099300	505510	Vacation Accrual - PMI	11	0	8	3	0	0	0	0	0
4099300	505520	PMI Bonus Accrual	0	0	0	0	0	0	0	0	0
4099300	505600	IGC Vacation Accrual	0	0	0	0	0	0	0	0	0
4099300	605101	Trojan Decommissioning Costs - WA	0	0	0	0	0	0	0	0	0
4099300	605102	Trojan Decommissioning Costs - OR	0	0	0	0	0	0	0	0	0
4099300	605710	Reverse Accrued Final Reclamation	0	0	0	0	0	0	0	0	0
4099300	610000	PMI Coal Mine Development	0	0	0	0	0	0	0	0	0
4099300	610100	PMIDEVT COST AMORT	-379	-16	-277	-86	0	0	0	0	0
4099300	6101001	AMORT NOPAS 99-00 RAR	49	1	12	3	7	23	3	0	0
4099300	610110	Ptax NOPAs	0	0	0	0	0	0	0	0	0
4099300	610111	Bridger Coal Company Gain/Loss on Assets	129	6	94	29	0	0	0	0	0
4099300	610114	PMI EITF Pre Stripping Costs	-3,298	-143	-2,404	-751	0	0	0	0	0



Schedule M

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	68	0	0	0	68	0	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	-603	0	0	0	0	0	0	-603
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	0	0	0	0	0	0	0	0
4099300	705454	Reg Liability - UT Property Insurance Re	UT	-2,033	0	0	0	-2,033	0	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	140	0	0	0	0	0	0	140



Schedule M

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	715050	Microsoft Software License Liability	0	0	0	0	0	0	0	0	0
4099300	715100	University of WY Contract Amort.	0	0	0	0	0	0	0	0	0
4099300	715350	Misc Deferred Credits	0	0	0	0	0	0	0	0	0
4099300	715800	Redding Renegotiated Contract	0	0	0	0	0	0	0	0	0
4099300	720100	FAS 106 Accruals	0	0	0	0	0	0	0	0	0
4099300	720200	Deferred Comp Plan Benefits-PPL	802	16	195	54	117	371	50	0	0
4099300	720300	PENSION / RETIREMENT ACCRUAL - CASH BASI	0	0	0	0	0	0	0	0	0
4099300	720400	SUPPL. EXEC. RETIREMENT PLAN (SERP)	0	0	0	0	0	0	0	0	0
4099300	720500	Severance Accrual	-18	0	-4	-1	-3	-8	-1	0	0
4099300	720550	Accrued CIC Severance	0	0	0	0	0	0	0	0	0
4099300	740100	Post Merger Loss-Reacquired Debt	0	0	0	0	0	0	0	0	0
4099300	910240	190LEGAL RESERVE	0	0	0	0	0	0	0	0	0
4099300	910530	Injuries and Damages Reserve	-7,222	-140	-1,755	-488	-1,053	-3,335	-449	-2	0
4099300	910560	283SMUD REVENUE IMPUTATION-UT REG LIAB	0	0	0	0	0	0	0	0	0
4099300	910905	PMI Underground Mine Cost Depletion	0	0	0	0	0	0	0	0	0
4099300	910925	CA Refund	0	0	0	0	0	0	0	0	0
4099300	920110	PMI WY Extraction Tax	0	0	0	0	0	0	0	0	0
4099300 Total			880,235	17,905	211,312	55,810	117,294	374,639	43,925	215	52,042
Grand Total			2,164,300	42,147	495,079	146,699	291,470	903,086	#####	505	163,266

Total Schedule M Additions		1,283,977	24,240	283,748	90,884	174,163	528,403	71,024	291	111,224
Total Schedule M Deductions		880,323	17,907	211,331	55,815	117,307	374,683	43,930	215	52,042
Total Schedule M		403,654	6,333	72,416	35,069	56,855	153,721	27,094	76	59,182

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



Deferred Income Tax Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	100105	190FAS 109 DEF TAX LIAB WA-NUTIL	WA	0	0	0	0	0	0	0	0	0
4101000	105101	Capitalized Labor Cost for Powertax Inpu	SO	0	0	0	0	0	0	0	0	0
4101000	105121	282PMI Book Depreciation	CAEW	0	0	0	0	0	0	0	0	0
4101000	105122	Repair Deduction	SG	39,629	569	10,146	3,171	5,919	17,428	2,383	13	0
4101000	105125	Tax Depreciation	TAXDEPR	138,388	2,788	36,271	8,906	18,907	61,863	7,877	32	0
4101000	105126	282DIT PMI Depreciation-Tax	JBE	1,531	66	1,116	349	0	0	0	0	0
4101000	105137	Capitalized Depreciation	SO	1,470	28	357	99	214	679	91	0	0
4101000	105141	AFUDC Debt	SNP	4,519	75	992	278	679	2,204	289	1	1
4101000	1051411	AFUDC Equity	SNP	8,534	141	1,874	525	1,282	4,163	546	2	1
4101000	105143	282Basis Intangible Difference	SO	48	1	12	3	7	22	3	0	0
4101000	105147	Sec 1031 Like Kind Exchange	SO	0	0	0	0	0	0	0	0	0
4101000	105148	Mine Safety Sec. 179E Election - PPW	CAEE	0	0	0	0	0	0	0	0	0
4101000	105149	Mine Safety Sec. 179E Election - PMI	JBE	0	0	0	0	0	0	0	0	0
4101000	105152	Gain / (Loss) on Prop. Disposition	GPS	2,431	47	591	164	354	1,122	151	1	0
4101000	105153	Contract Liability Basis Adjustment -Che	CAGW	-58	-2	-43	-13	0	0	0	0	0
4101000	105165	Coal Mine Development	SE	0	0	0	0	0	0	0	0	0
4101000	105170	Coal Mine Extension	SE	0	0	0	0	0	0	0	0	0
4101000	105171	PMI Coal Mine Extension Costs	JBE	162	7	118	37	0	0	0	0	0
4101000	105175	Cost of Removal	GPS	10,031	194	2,438	678	1,462	4,632	624	3	0
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	CAGE	78	0	0	0	18	53	7	0	0
4101000	105470	282Book Gain/Loss on Land Sales	GPS	235	5	57	16	34	108	15	0	0
4101000	110200	IGC Tax Percentage Depletion Deduct	CAEE	0	0	0	0	0	0	0	0	0
4101000	110205	SRC Tax Percentage Depletion Deduct	CAEE	8	0	0	0	2	5	1	0	0
4101000	1102051	Tax Percentage Depletion - Deduction (BI	CAEE	0	0	0	0	0	0	0	0	0
4101000	120105	Willow Wind Account Receivable	WA	0	0	0	0	0	0	0	0	0
4101000	205025	PMI-Fuel Cost Adjustment	JBE	700	30	510	159	0	0	0	0	0
4101000	205200	M&S INVENTORY WRITE-OFF	SNPD	-3	0	-1	0	0	-1	0	0	0
4101000	205205	Inventory Reserve - PMI	JBE	0	0	0	0	0	0	0	0	0
4101000	205411	190PMISec263A	JBE	-1,294	-56	-943	-295	0	0	0	0	0
4101000	210100	283OR PUC Prepaid Taxes	OR	10	0	10	0	0	0	0	0	0
4101000	210120	283UT PUC Prepaid Taxes	UT	-1	0	0	0	0	-1	0	0	0
4101000	210130	283ID PUC Prepaid Taxes	IDU	-3	0	0	0	0	0	-3	0	0
4101000	210140	283WY PSC Prepaid Taxes	WYP	0	0	0	0	0	0	0	0	0
4101000	210180	283Prepaid Membership Fees-EEI WSCC	SO	-954	-18	-232	-65	-139	-440	-59	0	0
4101000	210185	Prepaid Aircraft Maintenance Costs	SG	-15	0	-4	-1	-2	-7	-1	0	0
4101000	210190	Prepaid Water Rights	CAGE	-8	0	0	0	-2	-5	-1	0	0
4101000	210195	Prepaid Surety Bond Costs	SO	0	0	0	0	0	0	0	0	0



Deferred Income Tax Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	287396	Regulatory Liabilities - Interim Provisi	OTHER	0	0	0	0	0	0	0	0	0
4101000	287616	Regulatory Assets - Interim Provisions	OTHER	0	0	0	0	0	0	0	0	0
4101000	320210	190R&E Expense Sec174 Deduction	SO	0	0	0	0	0	0	0	0	0
4101000	320271	Contra Reg Asset - Pension Plan CTG	SO	403	8	98	27	59	186	25	0	0
4101000	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	0	0	0	0	0	0	0	0	0
4101000	320291	Prepaid IBEW 57 Pension Contribution - C	OTHER	0	0	0	0	0	0	0	0	0
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	SG	-449	-6	-115	-36	-67	-197	-27	0	0
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	CAGE	0	0	0	0	0	0	0	0	0
4101000	415200	REG ASSET - OR TRANSPORTATION ELECTRIFIC	OTHER	12	0	0	0	0	0	0	0	12
4101000	415300	283Hazardous Waste/Environmental Cleanup	SO	940	18	228	64	137	434	58	0	0
4101000	415406	Reg Asset Utah ECAM	OTHER	0	0	0	0	0	0	0	0	0
4101000	415410	Reg Asset - Energy West Mining	CAEE	1,725	0	0	0	428	1,127	169	1	0
4101000	415411	ContraRA DeerCreekAband CA	CA	-27	-27	0	0	0	0	0	0	0
4101000	415412	ContraRA DeerCreekAband ID	IDU	-104	0	0	0	0	0	-104	0	0
4101000	415413	ContraRA DeerCreekAband OR	OR	-360	0	-360	0	0	0	0	0	0
4101000	415414	ContraRA DeerCreekAband UT	UT	9	0	0	0	0	9	0	0	0
4101000	415416	ContraRA DeerCreekAband WY	WYU	0	0	0	0	0	0	0	0	0
4101000	415417	Contra RA UMWA Pension CA	OTHER	2	0	0	0	0	0	0	0	2
4101000	415418	Contra RA UMWA Pension ID	OTHER	0	0	0	0	0	0	0	0	0
4101000	415419	Contra RA UMWA Pension OR	OTHER	0	0	0	0	0	0	0	0	0
4101000	415420	Contra RA UMWA Pension UT	OTHER	0	0	0	0	0	0	0	0	0
4101000	415422	Contra RA UMWA Pension WY	OTHER	0	0	0	0	0	0	0	0	0
4101000	415501	Cholla Plt Transact Costs- APS Amort - I	IDU	0	0	0	0	0	0	0	0	0
4101000	415502	Cholla Plt Transact Costs- APS Amort - O	OR	0	0	0	0	0	0	0	0	0
4101000	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	37	0	0	0	0	0	37	0	0
4101000	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT	1,082	0	0	0	0	1,082	0	0	0
4101000	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	393	0	0	0	393	0	0	0	0
4101000	415545	Reg Asset - WA Merwin Project	OTHER	0	0	0	0	0	0	0	0	0
4101000	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER	0	0	0	0	0	0	0	0	0
4101000	415655	CA GHG Allowance	OTHER	0	0	0	0	0	0	0	0	0
4101000	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	-20	0	0	0	0	0	0	0	-20
4101000	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	-7	0	0	0	0	0	0	0	-7
4101000	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	-3	0	0	0	0	0	0	0	-3
4101000	415680	190Def Intervenor Funding Grants-OR	OTHER	96	0	0	0	0	0	0	0	96
4101000	415700	190Reg Liabs BPA balancing accounts-OR	OTHER	0	0	0	0	0	0	0	0	0
4101000	415701	CA Deferred Intervenor Funding	OTHER	0	0	0	0	0	0	0	0	0
4101000	415815	Insurance Reserve	SO	-632	-12	-154	-43	-92	-292	-39	0	0



Deferred Income Tax Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415821	Contra Pension Reg Asset MMT & CTG WY	WYP	0	0	0	0	0	0	0	0	0
4101000	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER	0	0	0	0	0	0	0	0	0
4101000	415850	Unrecovered Plant Powerdale	CAGW	0	0	0	0	0	0	0	0	0
4101000	415851	Powerdale Hydro Decom Reg Asset - CA	CA	0	0	0	0	0	0	0	0	0
4101000	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	31	0	0	0	0	0	0	0	31
4101000	415863	Reg Asset - UT Subscriber Solar Program	UT	28	0	0	0	0	28	0	0	0
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	-50	0	0	0	0	0	0	0	-50
4101000	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	0	0	0	0	0	0	0	0	0
4101000	415870	Deferred Excess Net Power Costs CA	CA	616	616	0	0	0	0	0	0	0
4101000	415874	Deferred Excess Net Power Costs - WY 09	OTHER	1,355	0	0	0	0	0	0	0	1,355
4101000	415875	Deferred Excess Net Power Costs - UT	OTHER	5,609	0	0	0	0	0	0	0	5,609
4101000	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	-9	0	0	0	0	-9	0	0	0
4101000	415879	Reg Asset - WY Liquidation Damages N2	WYP	-1	0	0	0	-1	0	0	0	0
4101000	415880	Deferred UT Independent Evaluation Fee	UT	0	0	0	0	0	0	0	0	0
4101000	415882	Deferral of Renewable Energy Credit - WA	OTHER	4	0	0	0	0	0	0	0	4
4101000	415884	Reg Asset - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0	0
4101000	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	-34	0	0	0	0	0	0	0	-34
4101000	415886	Reg Asset - ID Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0	0
4101000	415888	Reg Asset - UT Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0	0
4101000	415892	Deferred Excess Net Power Costs - ID 09	OTHER	2,137	0	0	0	0	0	0	0	2,137
4101000	415894	Reg Asset - REC Sales Deferral - CA - No	OTHER	0	0	0	0	0	0	0	0	0
4101000	415900	OR SB 408 Recovery	OTHER	0	0	0	0	0	0	0	0	0
4101000	415901	Reg Asset - WY Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0	0
4101000	415903	Reg Asset _ REC Sales Deferral - WA	OTHER	0	0	0	0	0	0	0	0	0
4101000	415904	Reg Asset - WY REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0	0
4101000	415905	Reg Asset - OR REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0	0
4101000	415906	Reg Asset - REC Sales Deferral - OR - No	OTHER	-46	0	0	0	0	0	0	0	-46
4101000	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER	0	0	0	0	0	0	0	0	0
4101000	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	OTHER	0	0	0	0	0	0	0	0	0
4101000	415910	Reg Asset - Naughton Unit #3 Costs	OTHER	0	0	0	0	0	0	0	0	0
4101000	415917	Reg Asset - Naughton Unit #3 Costs - CA	OTHER	0	0	0	0	0	0	0	0	0
4101000	415918	Reg Asset - RPS Compliance Purchases	OTHER	0	0	0	0	0	0	0	0	0
4101000	415920	Reg Asset - Depreciation Increase - ID	IDU	-1,038	0	0	0	0	0	-1,038	0	0
4101000	415921	Reg Asset - Depreciation Increase - UT	UT	-31	0	0	0	0	-31	0	0	0
4101000	415922	Reg Asset - Depreciation Increase - WY	WYP	-109	0	0	0	-109	0	0	0	0
4101000	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	-118	0	0	0	0	0	-118	0	0
4101000	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	-847	0	0	0	0	-847	0	0	0



Deferred Income Tax Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	-285	0	0	0	-285	0	0	0	0
4101000	415930	Reg Asset - Carbon Decommissioning - ID	IDU	0	0	0	0	0	0	0	0	0
4101000	415931	Reg Asset - Carbon Decommissioning - UT	UT	0	0	0	0	0	0	0	0	0
4101000	415932	Reg Asset - Carbon Decommissioning - WY	WYP	0	0	0	0	0	0	0	0	0
4101000	415933	Reg Liability - Contra - Carbon Decommis	IDU	0	0	0	0	0	0	0	0	0
4101000	415934	Reg Liability - Contra - Carbon Decommis	UT	0	0	0	0	0	0	0	0	0
4101000	415935	Reg Liability - Contra - Carbon Decommis	WYP	-132	0	0	0	-132	0	0	0	0
4101000	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	CAGE	0	0	0	0	0	0	0	0	0
4101000	425100	190Deferred Regulatory Expense-IDU	IDU	10	0	0	0	0	0	10	0	0
4101000	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER	0	0	0	0	0	0	0	0	0
4101000	425103	Reg Asset - Other Regulatory Assets - Cu	OTHER	0	0	0	0	0	0	0	0	0
4101000	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	0	0	0	0	0	0	0	0	0
4101000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	12	0	3	1	1	6	1	0	0
4101000	425225	Duke/Hermiston Contract Renegotiation	CAGW	0	0	0	0	0	0	0	0	0
4101000	425295	BPA Conservation Rate Credit	CAGW	0	0	0	0	0	0	0	0	0
4101000	425400	UT Kalamath Relicensing Costs	OTHER	-878	0	0	0	0	0	0	0	-878
4101000	430110	Reg Asset Balance Reclass	OTHER	4,566	0	0	0	0	0	0	0	4,566
4101000	430111	Reg Assets - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4101000	430112	Reg Asset - Other - Balance Reclass	OTHER	134	0	0	0	0	0	0	0	134
4101000	430113	Reg Asset - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4101000	505510	190PMI Vacation/Bonus	JBE	3	0	2	1	0	0	0	0	0
4101000	505600	190Vacation Sickleave & PT Accrual	SO	0	0	0	0	0	0	0	0	0
4101000	605101	Trojan Decommissioning Costs - WA	WA	0	0	0	0	0	0	0	0	0
4101000	605102	Trojan Decommissioning Costs - OR	OR	0	0	0	0	0	0	0	0	0
4101000	610100	283PMI AMORT DEVELOPMENT	JBE	-93	-4	-68	-21	0	0	0	0	0
4101000	6101001	190NOPA 103-99-00 RAR	SO	12	0	3	1	2	6	1	0	0
4101000	610111	283PMI SALE OF ASSETS	JBE	32	1	23	7	0	0	0	0	0
4101000	610114	PMI EITF Pre stripping Cost	JBE	-811	-35	-591	-185	0	0	0	0	0
4101000	610142	283Reg Liability-UT Home Energy Lifeline	UT	17	0	0	0	0	17	0	0	0
4101000	610143	283Reg Liability-WA Low Energy Program	WA	0	0	0	0	0	0	0	0	0
4101000	610146	190OR Reg Asset/Liability Consol	OR	0	0	0	0	0	0	0	0	0
4101000	705200	190OR Gain on Sale of Halsey-OR	OTHER	0	0	0	0	0	0	0	0	0
4101000	705210	190Property Insurance	SO	0	0	0	0	0	0	0	0	0
4101000	705261	Reg Liability - Sale of Renewable Energy	OTHER	0	0	0	0	0	0	0	0	0
4101000	705265	Reg Liab - OR Energy Conservation Charge	OTHER	-148	0	0	0	0	0	0	0	-148
4101000	705300	Reg. Liability - Deferred Benefit_Arch S	CAEE	0	0	0	0	0	0	0	0	0
4101000	705305	Reg Liability-CA Gain on Sale of Asset	CA	0	0	0	0	0	0	0	0	0



Deferred Income Tax Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	705337	Reg Liability - Sale of Renewable Energy	OTHER	0	0	0	0	0	0	0	0	0
4101000	705454	Reg Liability - UT Property Insurance Re	UT	-500	0	0	0	0	-500	0	0	0
4101000	705534	Regulatory Liability - OR Asset Sale Gai	OTHER	0	0	0	0	0	0	0	0	0
4101000	705537	Regulatory Liability - Other Reg Liabili	OTHER	0	0	0	0	0	0	0	0	0
4101000	705700	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0	0
4101000	705755	Reg Liability - Non current Reclass - Ot	OTHER	34	0	0	0	0	0	0	0	34
4101000	715800	190Redding Contract	CAGW	0	0	0	0	0	0	0	0	0
4101000	720200	190Deferred Compensation Payout	SO	197	4	48	13	29	91	12	0	0
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	0	0	0	0	0	0	0	0	0
4101000	720500	190Severance	SO	-5	0	-1	0	-1	-2	0	0	0
4101000	910530	190Injuries & Damages	SO	-1,776	-34	-432	-120	-259	-820	-111	0	0
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	OTHER	0	0	0	0	0	0	0	0	0
4101000 Total				216,420	4,402	51,955	13,722	28,839	92,111	10,800	53	12,795
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	OTHER	389	0	0	0	0	0	0	0	389
4111000	105100	190CAPITALIZED LABOR COSTS	SO	-1,207	-23	-293	-82	-176	-557	-75	0	0
4111000	1051151	Depreciation Flow-Through - CA	CA	-888	-888	0	0	0	0	0	0	0
4111000	1051152	Depreciation Flow-Through - FERC	FERC	-283	0	0	0	0	0	0	-283	0
4111000	1051153	Depreciation Flow-Through - ID	IDU	-1,829	0	0	0	0	0	-1,829	0	0
4111000	1051154	Depreciation Flow-Through - OR	OR	-8,378	0	-8,378	0	0	0	0	0	0
4111000	1051155	Depreciation Flow-Through - OTHER	OTHER	-107	0	0	0	0	0	0	0	-107
4111000	1051156	Depreciation Flow-Through - UT	UT	-12,724	0	0	0	0	-12,724	0	0	0
4111000	1051157	Depreciation Flow-Through - WA	WA	-1,031	0	0	-1,031	0	0	0	0	0
4111000	1051158	Depreciation Flow-Through - WYP	WYP	-3,357	0	0	0	-3,357	0	0	0	0
4111000	1051159	Depreciation Flow-Through - WYU	WYU	-800	0	0	0	-800	0	0	0	0
4111000	105120	Book Depreciation	SCHMDEXP	-237,943	-4,777	-56,526	-16,158	-37,054	-108,469	-14,892	-66	0
4111000	105121	282DIT PMI Depreciation-Book	JBE	-4,087	-177	-2,979	-931	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	-26,469	-838	-6,939	-1,718	-2,804	-12,845	-1,327	0	0
4111000	105140	Highway Relocation	SNPD	-516	-16	-135	-33	-55	-250	-26	0	0
4111000	105142	Avoided Costs	SNP	-7,342	-121	-1,612	-452	-1,103	-3,581	-469	-2	-1
4111000	105146	Capitalization of Test Energy	SG	0	0	0	0	0	0	0	0	0
4111000	105220	282CHOLLA TAX LEASE	CAGE	-349	0	0	0	-79	-237	-33	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	-81	0	0	0	-20	-53	-8	0	0
4111000	205210	ERC (Emission Reduction Credit) Impairme	CAEE	0	0	0	0	0	0	0	0	0



Deferred Income Tax Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	210200	283Prepaid Taxes-Property Taxes	GPS	49	1	12	3	7	22	3	0	0
4111000	220100	190Bad Debt Allowance	BADDEBT	521	26	205	77	33	161	19	0	0
4111000	2874941	190Idaho ITC Credits	SO	0	0	0	0	0	0	0	0	0
4111000	320281	Reg Asset - Post-Retirement Settlement L	SO	-87	-2	-21	-6	-13	-40	-5	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	-1,044	0	0	0	0	0	0	0	-1,044
4111000	415301	190Hazardous Waste/Environmental-WA	WA	-12	0	0	-12	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	-5,456	0	0	0	-1,354	-3,566	-534	-3	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	-113	0	0	0	0	0	0	0	-113
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
4111000	415705	Reg Liability - Tax Revenue Adjustment -	WYP	0	0	0	0	0	0	0	0	0
4111000	415710	Reg Liability - WA - Accelerated Depreci	WA	-3,101	0	0	-3,101	0	0	0	0	0
4111000	415803	RTO Grid West N/R Writeoff WA	WA	0	0	0	0	0	0	0	0	0
4111000	415804	RTO Grid West Notes Receivable-OR	OR	0	0	0	0	0	0	0	0	0
4111000	415806	RTO Grid West N/R Writeoff ID	IDU	0	0	0	0	0	0	0	0	0
4111000	415822	Reg Asset _ Pension MMT -UT	UT	0	0	0	0	0	0	0	0	0
4111000	415828	Reg Asset Post Retirement MMT - WY	WYP	0	0	0	0	0	0	0	0	0
4111000	415829	Reg Asset - Post - Ret MMT -UT	UT	0	0	0	0	0	0	0	0	0
4111000	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	0	0	0	0	0	0	0	0	0
4111000	415852	Powerdale Decommissioning Reg Asset - ID	IDU	-6	0	0	0	0	0	-6	0	0
4111000	415853	Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0	0	0	0	0
4111000	415854	Powerdale Decommissioning Reg Asset - WA	WA	0	0	0	0	0	0	0	0	0
4111000	415855	CA - January 2010 Storm Costs	OTHER	536	0	0	0	0	0	0	0	536
4111000	415856	Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0	0	0	0	0
4111000	415857	ID - Deferred Overburden Costs	OTHER	34	0	0	0	0	0	0	0	34
4111000	415858	WY - Deferred Overburden Costs	WYP	96	0	0	0	96	0	0	0	0
4111000	415859	WY - Deferred Advertising Costs	WYP	0	0	0	0	0	0	0	0	0
4111000	415865	Reg Asset - UT MPA	OTHER	0	0	0	0	0	0	0	0	0
4111000	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER	0	0	0	0	0	0	0	0	0



Deferred Income Tax Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	415868	Reg Asset - UT - Solar Incentive Program	OTHER	1,044	0	0	0	0	0	0	0	1,044
4111000	415876	Deferred Excess Net PowerCosts - OR	OTHER	0	0	0	0	0	0	0	0	0
4111000	415881	Deferral of Renewable Energy Credit - UT	OTHER	235	0	0	0	0	0	0	0	235
4111000	415883	Deferral of Renewable Energy Credit - WY	OTHER	78	0	0	0	0	0	0	0	78
4111000	415890	ID MEHC 2006 Transition Costs	IDU	0	0	0	0	0	0	0	0	0
4111000	415891	WY - 2006 Transition Severance Costs	WYP	0	0	0	0	0	0	0	0	0
4111000	415893	OR - MEHC Transition Service Costs	OTHER	0	0	0	0	0	0	0	0	0
4111000	415895	OR_RCAC SEP-DEC 07 DEFERRED	OR	0	0	0	0	0	0	0	0	0
4111000	415896	WA - Chehalis Plant Revenue Requirement	WA	0	0	0	0	0	0	0	0	0
4111000	415897	Reg Asset MEHC Transition Service Costs	CA	0	0	0	0	0	0	0	0	0
4111000	415898	Deferred Coal Costs - Naughton Contract	CAEE	0	0	0	0	0	0	0	0	0
4111000	415902	Reg Asset - UT REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0	0
4111000	415911	Contra Reg Asset - Naughton Unit #3 - CA	CA	0	0	0	0	0	0	0	0	0
4111000	415912	Contra Reg Asset - Naughton Unit #3 - OR	OTHER	0	0	0	0	0	0	0	0	0
4111000	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	0	0	0	0	0	0	0	0	0
4111000	415914	Reg Asset - UT - Naughton U3 Costs	UT	0	0	0	0	0	0	0	0	0
4111000	415915	Reg Asset - WY - Naughton U3 Costs	WYP	0	0	0	0	0	0	0	0	0
4111000	415926	Reg Liability - Depreciation Decrease -	OTHER	-297	0	0	0	0	0	0	0	-297
4111000	415927	Reg Liability - Depreciation Decrease De	WA	0	0	0	0	0	0	0	0	0
4111000	415938	Reg Asset - Carbon Plant Decommissioning	CA	0	0	0	0	0	0	0	0	0
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	187	0	0	0	0	0	0	0	187
4111000	425125	Deferred Coal Cost - Arch	CAEE	0	0	0	0	0	0	0	0	0
4111000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	0	0	0	0	0	0	0	0	0
4111000	425250	283TGS BUYOUT-SG	CAGE	-4	0	0	0	-1	-3	0	0	0
4111000	425280	283JOSEPH SETTLEMENT-SG	OTHER	-3	0	0	0	0	0	0	0	-3
4111000	425360	190Hermiston Swap	CAGW	-42	-2	-31	-9	0	0	0	0	0
4111000	425380	190Idaho Customer Bal Acct	OTHER	0	0	0	0	0	0	0	0	0
4111000	430100	283Weatherization	OTHER	-4,909	0	0	0	0	0	0	0	-4,909
4111000	430117	Reg Asset - Current DSM	OTHER	0	0	0	0	0	0	0	0	0
4111000	505115	283Sales & Use Tax Audit	SO	0	0	0	0	0	0	0	0	0
4111000	505125	190Accrued Royalties	CAEE	-423	0	0	0	-105	-276	-41	0	0
4111000	505400	190Bonus Liability	SO	20	0	5	1	3	9	1	0	0
4111000	505600	190Vacation Sickleave & PT Accrual	SO	-58	-1	-14	-4	-8	-27	-4	0	0
4111000	505601	Sick Leave Accrual - PMI	JBE	0	0	0	0	0	0	0	0	0
4111000	505700	190Accrued Retention Bonus	SO	-84	-2	-21	-6	-12	-39	-5	0	0
4111000	605301	Environmental Liability - Regulated	SO	-787	-15	-191	-53	-115	-364	-49	0	0
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	OTHER	59	0	0	0	0	0	0	0	59



Deferred Income Tax Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	605715	Trapper Mine Contract Obligation	CAEE	-64	0	0	0	-16	-42	-6	0	0
4111000	610000	283PMI Development Costs	JBE	21	1	15	5	0	0	0	0	0
4111000	610143	283Reg Liability-WA Low Energy Program	WA	215	0	0	215	0	0	0	0	0
4111000	610144	Reg Liability - CA California Alternativ	OTHER	0	0	0	0	0	0	0	0	0
4111000	610145	190REG LIAB_DSM	OTHER	-4,566	0	0	0	0	0	0	0	-4,566
4111000	610148	Reg Liability - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4111000	705240	283CA Alternative Rate for Energy Progra	OTHER	-60	0	0	0	0	0	0	0	-60
4111000	705241	Reg Liability - CA California Alternativ	OTHER	0	0	0	0	0	0	0	0	0
4111000	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	-416	0	0	0	0	0	0	0	-416
4111000	705262	Reg Liability - Sale of REC's-ID	OTHER	0	0	0	0	0	0	0	0	0
4111000	705263	Reg Liability - Sale of REC's-WA	OTHER	0	0	0	0	0	0	0	0	0
4111000	705266	Reg Liability - Energy Savings Assistanc	OTHER	27	0	0	0	0	0	0	0	27
4111000	705267	Reg Liability - WA Decoupling Mechanism	OTHER	-508	0	0	0	0	0	0	0	-508
4111000	705283	Non-Property EDIT - UT	UT	-22,561	0	0	0	0	-22,561	0	0	0
4111000	705301	Reg Liability - OR 2010 Protocol Def	OR	0	0	0	0	0	0	0	0	0
4111000	705336	Reg Liability - Sale of Renewable Energy	OTHER	0	0	0	0	0	0	0	0	0
4111000	705340	Reg Liability - Excess Income Tax Deferr	OTHER	-787	0	0	0	0	0	0	0	-787
4111000	705341	Reg Liability - Excess Income Tax Deferr	OTHER	-137	0	0	0	0	0	0	0	-137
4111000	705342	Reg Liability - Excess Income Tax Deferr	OTHER	-11,938	0	0	0	0	0	0	0	-11,938
4111000	705343	Reg Liability - Excess Income Tax Deferr	OTHER	-130	0	0	0	0	0	0	0	-130
4111000	705344	Reg Liability - Excess Income Tax Deferr	OTHER	-2,091	0	0	0	0	0	0	0	-2,091
4111000	705345	Reg Liability - Excess Income Tax Deferr	OTHER	-1,722	0	0	0	0	0	0	0	-1,722
4111000	705346	Deferral of Protected PP&E ARAM - CA	CA	668	668	0	0	0	0	0	0	0
4111000	705347	Deferral of Protected PP&E ARAM - ID	IDU	1,960	0	0	0	0	0	1,960	0	0
4111000	705348	Deferral of Protected PP&E ARAM - OR	OR	7,877	0	7,877	0	0	0	0	0	0
4111000	705349	Deferral of Protected PP&E ARAM - UT	UT	13,721	0	0	0	0	13,721	0	0	0
4111000	705350	Deferral of Protected PP&E ARAM - WA	WA	2,054	0	0	2,054	0	0	0	0	0
4111000	705351	Deferral of Protected PP&E ARAM - WY	WYU	4,387	0	0	0	4,387	0	0	0	0
4111000	705400	Reg Liability - OR Injuries & Damages Re	OR	-122	0	-122	0	0	0	0	0	0
4111000	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	-255	0	0	0	0	0	0	0	-255
4111000	705451	Reg Liability - OR Property Insurance Re	OR	-894	0	-894	0	0	0	0	0	0
4111000	705453	Reg Liability - ID Property Insurance Re	IDU	-28	0	0	0	0	0	-28	0	0
4111000	705455	Reg Liability - WY Property Insurance Re	WYP	-86	0	0	0	-86	0	0	0	0
4111000	705500	Reg Liability - Powerdale Decommissionin	UT	0	0	0	0	0	0	0	0	0
4111000	705514	Regulatory Liability - OR Deferred Exces	OTHER	0	0	0	0	0	0	0	0	0
4111000	705515	Regulatory Liability - OR Deferred Exces	OTHER	-1,391	0	0	0	0	0	0	0	-1,391
4111000	705517	Regulatory Liability - UT Deferred Exces	OTHER	983	0	0	0	0	0	0	0	983



Deferred Income Tax Expense

Twelve Months Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	705518	Regulatory Liability - WA Deferred Exces	OTHER	0	0	0	0	0	0	0	0	0
4111000	705519	Regulatory Liability - WA Deferred Exces	OTHER	-1,142	0	0	0	0	0	0	0	-1,142
4111000	705521	Regulatory Liability - WY Deferred Exces	OTHER	1,942	0	0	0	0	0	0	0	1,942
4111000	705522	Regulatory Liability - UT RECS in Rates	OTHER	0	0	0	0	0	0	0	0	0
4111000	705523	Regulatory Liability - WA RECS in Rates	OTHER	0	0	0	0	0	0	0	0	0
4111000	705525	REGULATORY LIABILITY - SALE OF REC - OR	OTHER	0	0	0	0	0	0	0	0	0
4111000	705526	Regulatory Liability - CA Solar Feed-in	OTHER	0	0	0	0	0	0	0	0	0
4111000	705527	Regulatory Liability - CA Solar Feed-in	OTHER	114	0	0	0	0	0	0	0	114
4111000	705530	Regulatory Liability - UT Solar Feed-in	OTHER	0	0	0	0	0	0	0	0	0
4111000	705531	Regulatory Liability - UT Solar Feed-in	OTHER	-1,009	0	0	0	0	0	0	0	-1,009
4111000	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	0	0	0	0	0	0	0	0	0
4111000	705600	RegLiability - OR 2012 GRC Giveback	OTHER	0	0	0	0	0	0	0	0	0
4111000	705700	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0	0
4111000	715105	MCI FOG Wire Lease	SG	0	0	0	0	0	0	0	0	0
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	OTHER	43	0	0	0	0	0	0	0	43
4111000	715810	Chehalis WA EFSEC C02 Mitigation Obligat	CAGW	58	2	43	13	0	0	0	0	0
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	38	1	9	3	6	18	2	0	0
4111000	720560	Pension Liability - UMWA Withdrawal Obli	CAEE	0	0	0	0	0	0	0	0	0
4111000	740100	283Post Merger Debt Loss	SNP	-144	-2	-32	-9	-22	-70	-9	0	0
4111000	910245	Contra Receivable from Joint Owners	SO	26	0	6	2	4	12	2	0	0
4111000	910905	283PMI BCC Underground Mine Cost Deplet	JBE	-231	-10	-168	-53	0	0	0	0	0
4111000	920110	190PMIWIYExtractionTax	JBE	-79	-3	-58	-18	0	0	0	0	0
4111000	930100	190OR BETC Credit	CAGW	0	0	0	0	0	0	0	0	0
4111000	9301001	190OR BETC Credit	CAGW	0	0	0	0	0	0	0	0	0
4111000	999998	Deferred Income Tax Expense - Solar ITC	CAGW	1	0	1	0	0	0	0	0	0
4111000 Total				-336,864	-6,178	-70,241	-21,315	-42,661	-151,689	-17,361	-355	-27,064
Grand Total				-120,444	-1,776	-18,286	-7,593	-13,822	-59,578	-6,561	-302	-14,269



Investment Tax Credit Amortization

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

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4114000	DEF ITC-EL-FED-CR	0	DEF ITC CREDIT FED	DGU	-3,152	0	0	0	-149	-2,640	-361	-2	0
4114000 Total					-3,152	0	0	0	-149	-2,640	-361	-2	0
Grand Total					-3,152	0	0	0	-149	-2,640	-361	-2	0

B8. PLANT IN SERVICE



Electric Plant in Service with Unclassified Plant
 Average of Monthly Averages Ending - December 2018
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	CAGE	14,386	0	0	0	3,261	9,769	1,348	7	0
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	CAGW	181,426	7,417	134,081	39,928	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	20,086	0	0	0	4,553	13,640	1,883	10	0
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	CAGW	19,397	793	14,335	4,269	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	191	0	0	0	0	191	0	0	0
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	WYP	1,894	0	0	0	1,894	0	0	0	0
1010000	ELEC PLANT IN SERV	3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	10,950	212	2,662	740	1,596	5,056	681	3	0
1010000	ELEC PLANT IN SERV	3031080	FUEL MANAGEMENT SYSTEM	SO	3,293	64	800	223	480	1,520	205	1	0
1010000	ELEC PLANT IN SERV	3031230	AUTOMATE POLE CARD SYSTEM	SO	4,410	85	1,072	298	643	2,036	274	1	0
1010000	ELEC PLANT IN SERV	3031680	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	13,846	268	3,365	936	2,019	6,393	862	4	0
1010000	ELEC PLANT IN SERV	3031760	RECORD CENTER MANAGEMENT SOFTWARE	SO	291	6	71	20	42	134	18	0	0
1010000	ELEC PLANT IN SERV	3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	123,327	2,964	38,596	8,595	9,224	58,785	5,164	0	0
1010000	ELEC PLANT IN SERV	3032040	S A P	SO	177,740	3,434	43,202	12,019	25,913	82,066	11,061	45	0
1010000	ELEC PLANT IN SERV	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	1,660	32	404	112	242	766	103	0	0
1010000	ELEC PLANT IN SERV	3032260	DWHS - DATA WAREHOUSE	SO	531	10	129	36	77	245	33	0	0
1010000	ELEC PLANT IN SERV	3032270	ENTERPRISE DATA WAREHOUSE	SO	5,877	114	1,428	397	857	2,713	366	1	0
1010000	ELEC PLANT IN SERV	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	2,908	56	707	197	424	1,343	181	1	0
1010000	ELEC PLANT IN SERV	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	2,020	39	491	137	295	933	126	1	0
1010000	ELEC PLANT IN SERV	3032360	2002 GRID NET POWER COST MODELING	SO	8,960	173	2,178	606	1,306	4,137	558	2	0
1010000	ELEC PLANT IN SERV	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	10,561	204	2,567	714	1,540	4,876	657	3	0
1010000	ELEC PLANT IN SERV	3032510	OPERATIONS MAPPING SYSTEM	SO	10,386	201	2,525	702	1,514	4,796	646	3	0
1010000	ELEC PLANT IN SERV	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	1,892	37	460	128	276	874	118	0	0
1010000	ELEC PLANT IN SERV	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	2,416	47	587	163	352	1,115	150	1	0
1010000	ELEC PLANT IN SERV	3032600	SINGLE PERSON SCHEDULING	SO	12,958	250	3,150	876	1,889	5,983	806	3	0
1010000	ELEC PLANT IN SERV	3032640	TIBCO SOFTWARE	SO	6,100	118	1,483	412	889	2,816	380	2	0
1010000	ELEC PLANT IN SERV	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	1,586	31	386	107	231	732	99	0	0
1010000	ELEC PLANT IN SERV	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	1,600	23	410	128	239	703	96	1	0
1010000	ELEC PLANT IN SERV	3032710	ROUGE RIVER HYDRO INTANGIBLES	CAGW	221	9	164	49	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3032740	GADSBY INTANGIBLE ASSETS	CAGE	19	0	0	0	4	13	2	0	0
1010000	ELEC PLANT IN SERV	3032760	SWIFT 2 IMPROVEMENTS	CAGW	23,200	949	17,146	5,106	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	CAGW	652	27	482	144	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	639	178	383	1,214	164	1	0
1010000	ELEC PLANT IN SERV	3032860	WEB SOFTWARE	SO	2,680	52	652	181	391	1,238	167	1	0
1010000	ELEC PLANT IN SERV	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	6,322	0	0	0	1,433	4,293	593	3	0
1010000	ELEC PLANT IN SERV	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGW	2,290	94	1,693	504	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



Electric Plant in Service with Unclassified Plant
 Average of Monthly Averages Ending - December 2018
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3032990	P8DM - FILENET P8	SO	6,290	122	1,529	425	917	2,904	391	2	0
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGE	49,475	0	0	0	11,215	33,598	4,637	25	0
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	19,824	810	14,650	4,363	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	JBG	954	39	705	210	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3033170	GTX VERSION 7 SOFTWARE	CN	7,253	174	2,270	505	542	3,457	304	0	0
1010000	ELEC PLANT IN SERV	3033190	ITRON METER READING SOFTWARE	CN	5,868	141	1,837	409	439	2,797	246	0	0
1010000	ELEC PLANT IN SERV	3033210	ArcFM Software	SO	3,978	77	967	269	580	1,837	248	1	0
1010000	ELEC PLANT IN SERV	3033220	MONARCH EMS/SCADA	SO	28,806	557	7,002	1,948	4,200	13,300	1,793	7	0
1010000	ELEC PLANT IN SERV	3033230	VREALIZE VMWARE - SHARED	SO	1,055	20	256	71	154	487	66	0	0
1010000	ELEC PLANT IN SERV	3033240	IEE - Itron Enterprise Addition	CN	3,688	89	1,154	257	276	1,758	154	0	0
1010000	ELEC PLANT IN SERV	3033250	AMI Metering Software	CN	17,942	431	5,615	1,250	1,342	8,552	751	0	0
1010000	ELEC PLANT IN SERV	3033300	SECID - CUST SECURE WEB LOGIN	CN	1,085	26	340	76	81	517	45	0	0
1010000	ELEC PLANT IN SERV	3033310	C&T - Energy Trading System	SO	17,997	348	4,374	1,217	2,624	8,309	1,120	5	0
1010000	ELEC PLANT IN SERV	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	CAGW	9,822	402	7,259	2,162	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	363	1,087	150	1	0
1010000	ELEC PLANT IN SERV	3033390	RMT TRADE SYSTEM	SO	888	17	216	60	129	410	55	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CA	8	8	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CAEE	14	0	0	0	3	9	1	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CAGE	6,082	0	0	0	1,379	4,130	570	3	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CAGW	731	30	540	161	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CN	13	0	4	1	1	6	1	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	IDU	13	0	0	0	0	0	13	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	JBG	1,096	45	810	241	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	OR	3	0	3	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	36,438	704	8,857	2,464	5,312	16,824	2,268	9	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	UT	20	0	0	0	0	20	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WA	13	0	0	13	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WYP	215	0	0	0	215	0	0	0	0
1010000	ELEC PLANT IN SERV	3035320	HYDRO PLANT INTANGIBLES	CAGE	1,275	0	0	0	289	866	120	1	0
1010000	ELEC PLANT IN SERV	3035320	HYDRO PLANT INTANGIBLES	CAGW	429	18	317	94	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3035322	ACD-Call Center Automated Call Distribut	CN	4,132	99	1,293	288	309	1,970	173	0	0
1010000	ELEC PLANT IN SERV	3035330	OATI-OASIS INTERFACE	SO	1,240	24	301	84	181	572	77	0	0
1010000	ELEC PLANT IN SERV	3100000	LAND & LAND RIGHTS	CAGE	1,306	0	0	0	296	887	122	1	0
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	CAGE	10,321	0	0	0	2,340	7,009	967	5	0
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	CAGW	1,789	73	1,322	394	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	JBG	741	30	548	163	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3102000	LAND RIGHTS	CAGE	42,876	0	0	0	9,719	29,117	4,019	22	0
1010000	ELEC PLANT IN SERV	3102000	LAND RIGHTS	JBG	281	11	208	62	0	0	0	0	0



Electric Plant in Service with Unclassified Plant
 Average of Monthly Averages Ending - December 2018
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 (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	0	8,040	24,085	3,324	18	0
1010000	ELEC PLANT IN SERV	3103000	WATER RIGHTS	JBG	171	7	127	38	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3108000	FEE LAND - LEASED	CAGE	37	0	0	0	8	25	3	0	0
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	CAGE	820,877	0	0	0	186,077	557,441	76,943	416	0
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	CAGW	62,875	2,571	46,467	13,837	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	JBG	147,502	6,030	109,010	32,462	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	CAGE	3,521,776	0	0	0	798,320	2,391,566	330,106	1,784	0
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	CAGW	122,264	4,999	90,358	26,908	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	JBG	984,632	40,256	727,680	216,696	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	CAGE	747,975	0	0	0	169,552	507,935	70,110	379	0
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	CAGW	39,085	1,598	28,886	8,602	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	JBG	205,446	8,399	151,833	45,214	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	417,881	0	0	0	94,726	283,774	39,169	212	0
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	9,320	381	6,888	2,051	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	60,654	2,480	44,826	13,349	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	CAGE	13	0	0	0	3	9	1	0	0
1010000	ELEC PLANT IN SERV	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	JBG	49	2	36	11	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGE	26,908	0	0	0	6,099	18,272	2,522	14	0
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	415	17	307	91	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	5,021	205	3,711	1,105	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3300000	LAND AND LAND RIGHTS	CAGE	172	0	0	0	39	117	16	0	0
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	CAGE	5,786	0	0	0	1,312	3,929	542	3	0
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	CAGW	21,143	864	15,626	4,653	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	CAGE	365	0	0	0	83	248	34	0	0
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	CAGW	8,035	329	5,938	1,768	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	CAGE	140	0	0	0	32	95	13	0	0
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	CAGW	6	0	4	1	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	CAGE	91	0	0	0	21	62	9	0	0
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	CAGW	257	10	190	56	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3305000	LAND RIGHTS - FISH/WILDLIFE	CAGW	310	13	229	68	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	CAGE	7,183	0	0	0	1,628	4,878	673	4	0
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	CAGW	43	2	32	9	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGE	6,807	0	0	0	1,543	4,623	638	3	0
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGW	63,229	2,585	46,728	13,915	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGE	364	0	0	0	82	247	34	0	0
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGW	160,040	6,543	118,276	35,221	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGE	2,382	0	0	0	540	1,617	223	1	0
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGW	20,583	842	15,212	4,530	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3316000	STRUCTURES - LEASE IMPROVEMENTS	CAGW	14,584	596	10,778	3,210	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGE	26,596	0	0	0	6,029	18,061	2,493	13	0
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGW	3,813	156	2,818	839	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGE	73,202	0	0	0	16,594	49,710	6,861	37	0
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGW	378,082	15,457	279,417	83,208	0	0	0	0	0



Electric Plant in Service with Unclassified Plant
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 Allocation Method - Factor West Control Area
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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	113	338	47	0	0
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGW	23,906	977	17,668	5,261	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	152	45	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	CAGE	44,443	0	0	0	10,074	30,180	4,166	23	0
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	CAGW	88,528	3,619	65,425	19,483	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	14,078	0	0	0	3,191	9,560	1,320	7	0
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	66,032	2,700	48,800	14,532	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	118	2,141	637	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	CAGE	176	0	0	0	40	119	16	0	0
1010000	ELEC PLANT IN SERV	3351000	MISC POWER PLANT EQUIP - PRODUCTION	CAGW	2,189	90	1,618	482	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	CAGE	2,257	0	0	0	512	1,533	212	1	0
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	CAGW	21,591	883	15,957	4,752	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	CAGE	9,878	0	0	0	2,239	6,708	926	5	0
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	CAGW	2,799	114	2,069	616	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	7,016	21,019	2,901	16	0
1010000	ELEC PLANT IN SERV	3403000	WATER RIGHTS - OTHER PRODUCTION	CAGW	1,757	72	1,298	387	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	CAGE	169,870	0	0	0	38,506	115,355	15,922	86	0
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	CAGW	58,080	2,375	42,923	12,782	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGE	14,565	0	0	0	3,302	9,891	1,365	7	0
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGW	1,623	66	1,199	357	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	CAGE	1,945,714	0	0	0	441,056	1,321,295	182,377	986	0
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	CAGW	977,758	39,975	722,600	215,183	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	CAGE	340,801	0	0	0	77,253	231,431	31,944	173	0
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	CAGW	134,492	5,499	99,395	29,599	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	238,731	0	0	0	54,116	162,117	22,377	121	0
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	88,415	3,615	65,342	19,458	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	11,838	0	0	0	2,683	8,039	1,110	6	0
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	4,073	167	3,010	896	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3500000	LAND AND LAND RIGHTS	CAGE	841	0	0	0	191	571	79	0	0
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	CAGE	50,020	0	0	0	11,339	33,967	4,688	25	0
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	CAGW	8,491	347	6,275	1,869	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	178,931	0	0	0	40,560	121,508	16,772	91	0
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	CAGW	27,720	1,133	20,486	6,101	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	JBG	2,309	94	1,707	508	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	SG	96	1	25	8	14	42	6	0	0
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	CAGE	196,019	0	0	0	44,434	133,112	18,373	99	0
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	CAGW	66,123	2,703	48,867	14,552	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	JBG	1,674	68	1,237	368	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 - December 2018
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	CAGE	1,396,953	0	0	0	316,663	948,642	130,940	708	0
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	CAGW	512,803	20,965	378,981	112,857	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	JBG	25,484	1,042	18,833	5,608	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGE	100,125	0	0	0	22,696	67,993	9,385	51	0
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	47,694	1,950	35,248	10,496	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	JBG	14,314	585	10,579	3,150	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGE	14,495	0	0	0	3,286	9,843	1,359	7	0
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGW	6,654	272	4,917	1,464	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	JBG	208	9	154	46	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	952	14	244	76	142	419	57	0	0
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	CAGE	1,089,801	0	0	0	247,037	740,062	102,150	552	0
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	CAGW	167,993	6,868	124,153	36,971	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	JBG	21,751	889	16,074	4,787	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	SG	124	2	32	10	18	54	7	0	0
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	CAGE	667,681	0	0	0	151,351	453,409	62,584	338	0
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	CAGW	272,247	11,131	201,201	59,916	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	JBG	691	28	511	152	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	SG	707	10	181	57	106	311	43	0	0
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	CAGE	907,278	0	0	0	205,663	616,114	85,042	460	0
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	CAGW	305,907	12,507	226,077	67,323	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	JBG	13,944	570	10,305	3,069	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	1,510	22	387	121	226	664	91	1	0
1010000	ELEC PLANT IN SERV	3570000	UNDERGROUND CONDUIT	CAGE	3,346	0	0	0	759	2,272	314	2	0
1010000	ELEC PLANT IN SERV	3570000	UNDERGROUND CONDUIT	CAGW	173	7	128	38	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGE	7,729	0	0	0	1,752	5,248	724	4	0
1010000	ELEC PLANT IN SERV	3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGW	307	13	227	67	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	CAGE	4,861	0	0	0	1,102	3,301	456	2	0
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	CAGW	7,055	288	5,214	1,553	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	25,873	0	0	0	0	25,873	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WA	1,401	0	0	1,401	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WYP	675	0	0	0	675	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WYU	48	0	0	0	48	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	CA	1,089	1,089	0	0	0	0	0	0	0



Electric Plant in Service with Unclassified Plant
 Average of Monthly Averages Ending - December 2018
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	IDU	1,322	0	0	0	0	1,322	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	OR	5,073	0	5,073	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	UT	11,115	0	0	0	11,115	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WA	462	0	0	462	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYP	2,155	0	0	0	2,155	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYU	4,011	0	0	0	4,011	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	CA	5,154	5,154	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	IDU	2,703	0	0	0	0	2,703	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	OR	31,246	0	31,246	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	UT	56,572	0	0	0	0	56,572	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WA	4,855	0	0	4,855	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYP	12,201	0	0	0	12,201	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	28,657	28,657	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	IDU	32,901	0	0	0	0	32,901	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	OR	248,258	0	248,258	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	UT	469,599	0	0	0	0	469,599	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WA	69,610	0	0	69,610	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYP	115,782	0	0	0	115,782	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYU	18,203	0	0	0	18,203	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	513	0	0	0	0	513	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	3,996	0	3,996	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	6,935	0	0	0	0	6,935	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	1,236	0	0	1,236	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	1,993	0	0	0	1,993	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	240	0	0	0	240	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	CA	66,076	66,076	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	IDU	89,781	0	0	0	0	89,781	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	OR	384,186	0	384,186	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	UT	386,738	0	0	0	0	386,738	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WA	107,756	0	0	107,756	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYP	130,568	0	0	0	130,568	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYU	27,608	0	0	0	27,608	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	35,714	35,714	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	38,726	0	0	0	0	38,726	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	265,358	0	265,358	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	238,294	0	0	0	0	238,294	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	72,132	0	0	72,132	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	97,889	0	0	0	97,889	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	13,909	0	0	0	13,909	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	CA	17,724	17,724	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	IDU	10,069	0	0	0	0	10,069	0	0



Electric Plant in Service with Unclassified Plant
 Average of Monthly Averages Ending - December 2018
 Allocation Method - Factor West Control Area
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1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	OR	95,466	0	95,466	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	UT	204,850	0	0	0	0	204,850	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WA	18,493	0	0	18,493	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYP	23,566	0	0	0	23,566	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYU	4,973	0	0	0	4,973	0	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	19,854	19,854	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	28,149	0	0	0	0	0	28,149	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	184,674	0	184,674	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	551,907	0	0	0	0	551,907	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	28,253	0	0	28,253	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	44,790	0	0	0	44,790	0	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	18,339	0	0	0	18,339	0	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	CA	53,969	53,969	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	IDU	82,436	0	0	0	0	0	82,436	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	OR	450,027	0	450,027	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	UT	537,287	0	0	0	0	537,287	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WA	113,129	0	0	113,129	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYP	107,495	0	0	0	107,495	0	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYU	15,362	0	0	0	15,362	0	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	CA	10,167	10,167	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	IDU	8,582	0	0	0	0	0	8,582	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	OR	94,225	0	94,225	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	UT	88,285	0	0	0	0	88,285	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WA	23,276	0	0	23,276	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYP	17,004	0	0	0	17,004	0	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYU	3,197	0	0	0	3,197	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	CA	16,390	16,390	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	IDU	32,943	0	0	0	0	0	32,943	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	OR	191,367	0	191,367	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	UT	226,244	0	0	0	0	226,244	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WA	41,054	0	0	41,054	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYP	33,856	0	0	0	33,856	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYU	11,494	0	0	0	11,494	0	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	CA	4,969	4,969	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	IDU	15,839	0	0	0	0	0	15,839	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	OR	76,821	0	76,821	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	UT	89,008	0	0	0	0	89,008	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	WA	12,900	0	0	12,900	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	WYP	13,273	0	0	0	13,273	0	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	WYU	2,374	0	0	0	2,374	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	CA	277	277	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	169	0	0	0	0	0	169	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	OR	2,632	0	2,632	0	0	0	0	0	0



Electric Plant in Service with Unclassified Plant
 Average of Monthly Averages Ending - December 2018
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	UT	4,248	0	0	0	0	4,248	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WA	508	0	0	508	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	815	0	0	0	815	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	155	0	0	0	155	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	768	768	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	732	0	0	0	0	0	732	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	23,857	0	23,857	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	21,979	0	0	0	0	21,979	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	4,689	0	0	4,689	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	8,465	0	0	0	8,465	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	2,261	0	0	0	2,261	0	0	0	0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	IDU	89	0	0	0	0	0	89	0	0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	OR	228	0	228	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	UT	1,327	0	0	0	0	1,327	0	0	0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	WYU	434	0	0	0	434	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CA	636	636	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CAGE	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CN	1,129	27	353	79	84	538	47	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	IDU	100	0	0	0	0	0	100	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	OR	4,376	0	4,376	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SO	7,516	145	1,827	508	1,096	3,470	468	2	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	UT	2,813	0	0	0	0	2,813	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WA	1,099	0	0	1,099	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYP	1,551	0	0	0	1,551	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYU	221	0	0	0	221	0	0	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	CAGE	1	0	0	0	0	1	0	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	IDU	5	0	0	0	0	0	5	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	UT	84	0	0	0	0	84	0	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	WYP	52	0	0	0	52	0	0	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	WYU	22	0	0	0	22	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CA	2,940	2,940	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CAEE	1,057	0	0	0	262	690	103	1	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CAGE	4,252	0	0	0	964	2,888	399	2	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CAGW	3,331	136	2,461	733	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CN	8,155	196	2,552	568	610	3,887	341	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	IDU	11,096	0	0	0	0	0	11,096	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	JBG	22	1	17	5	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	OR	33,004	0	33,004	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SO	91,216	1,763	22,171	6,168	13,298	42,116	5,677	23	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	UT	44,307	0	0	0	0	44,307	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WA	11,472	0	0	11,472	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYP	9,313	0	0	0	9,313	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYU	3,826	0	0	0	3,826	0	0	0	0



Electric Plant in Service with Unclassified Plant
 Average of Monthly Averages Ending - December 2018
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	837	837	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	334	0	0	0	0	0	334	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	6,801	0	6,801	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	5,387	104	1,309	364	785	2,487	335	1	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	19	0	0	0	0	19	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	2,397	0	0	2,397	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	4,976	0	0	0	4,976	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CA	110	110	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CAEE	5	0	0	0	1	3	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CAGE	1,200	0	0	0	272	815	112	1	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CAGW	135	6	100	30	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CN	1,230	30	385	86	92	586	51	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	IDU	60	0	0	0	0	0	60	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	JBG	151	6	112	33	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	OR	1,537	0	1,537	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SO	20,799	402	5,056	1,406	3,032	9,603	1,294	5	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	UT	618	0	0	0	0	618	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WA	63	0	0	63	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYP	538	0	0	0	538	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYU	24	0	0	0	24	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	100	100	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	34	0	0	0	8	22	3	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	652	0	0	0	148	443	61	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	406	17	300	89	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	3,931	94	1,230	274	294	1,874	165	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	383	0	0	0	0	0	383	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	46	2	34	10	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	1,197	0	1,197	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	43,323	837	10,530	2,929	6,316	20,003	2,696	11	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	795	0	0	0	0	795	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	297	0	0	297	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	1,799	0	0	0	1,799	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	51	0	0	0	51	0	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CAGE	60	0	0	0	14	41	6	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CAGW	13	1	10	3	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CN	5	0	2	0	0	2	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	IDU	1	0	0	0	0	0	1	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	OR	10	0	10	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	SO	281	5	68	19	41	130	18	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	UT	8	0	0	0	0	8	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	WYP	2	0	0	0	2	0	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	WYU	8	0	0	0	8	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	54	54	0	0	0	0	0	0	0



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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	93	0	0	0	23	61	9	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CAGE	294	0	0	0	67	199	28	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CAGW	149	6	110	33	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	273	0	0	0	0	0	273	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	JBG	35	1	26	8	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	2,015	0	2,015	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	995	19	242	67	145	459	62	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	2,609	0	0	0	0	2,609	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	236	0	0	236	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	401	0	0	0	401	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	21	0	0	0	21	0	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	CAGE	32	0	0	0	7	22	3	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	JBG	11	0	8	3	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	OR	67	0	67	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SO	105	2	25	7	15	48	7	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	UT	309	0	0	0	0	309	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WA	43	0	0	43	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	41	0	0	0	41	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	535	535	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAEE	170	0	0	0	42	111	17	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGE	5,409	0	0	0	1,226	3,673	507	3	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGW	1,953	80	1,443	430	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	1,652	0	0	0	0	0	1,652	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	JBG	694	28	513	153	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	6,685	0	6,685	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	1,723	33	419	117	251	796	107	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	7,684	0	0	0	0	7,684	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	1,029	0	0	1,029	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	1,863	0	0	0	1,863	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	385	0	0	0	385	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	985	985	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAEE	215	0	0	0	53	141	21	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGE	3,781	0	0	0	857	2,568	354	2	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGW	2,277	93	1,683	501	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	3,455	0	0	0	0	0	3,455	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	JBG	452	18	334	100	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	12,540	0	12,540	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	969	19	235	65	141	447	60	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	16,649	0	0	0	0	16,649	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	3,072	0	0	3,072	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	3,883	0	0	0	3,883	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	1,100	0	0	0	1,100	0	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	CAEE	4	0	0	0	1	2	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	3920600	DUMP TRUCKS	CAGE	1,989	0	0	0	451	1,351	186	1	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	CAGW	900	37	665	198	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	JBG	1,108	45	819	244	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	OR	228	0	228	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	UT	125	0	0	0	0	125	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CA	475	475	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CAEE	41	0	0	0	10	27	4	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CAGE	1,382	0	0	0	313	939	130	1	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CAGW	265	11	196	58	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	IDU	1,232	0	0	0	0	0	1,232	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	JBG	100	4	74	22	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	OR	3,429	0	3,429	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SO	1,302	25	316	88	190	601	81	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	UT	6,018	0	0	0	0	6,018	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WA	692	0	0	692	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYP	2,813	0	0	0	2,813	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYU	355	0	0	0	355	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	75	75	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	548	0	0	0	124	372	51	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAGW	134	5	99	29	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	412	0	412	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	43	1	10	3	6	20	3	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	279	0	0	0	0	279	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	45	0	0	45	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	167	0	0	0	167	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	26	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	JBG	101	4	74	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	72	20	43	137	18	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	1,609	0	0	0	0	1,609	0	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	170	0	0	170	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	86	0	0	0	86	0	0	0	0
1010000	ELEC PLANT IN SERV	3923000	TRANSPORTATION EQUIPMENT	SO	3,207	62	780	217	468	1,481	200	1	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	CA	208	208	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	CAGE	4,332	0	0	0	982	2,942	406	2	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	CAGW	747	31	552	165	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	718	29	531	158	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	OR	2,876	0	2,876	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	SO	255	5	62	17	37	118	16	0	0



Electric Plant in Service with Unclassified Plant
 Average of Monthly Averages Ending - December 2018
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	UT	3,181	0	0	0	0	3,181	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WA	737	0	0	737	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYP	994	0	0	0	994	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYU	20	0	0	0	20	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	752	752	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAEE	110	0	0	0	27	72	11	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGE	18,444	0	0	0	4,181	12,525	1,729	9	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGW	2,798	114	2,068	616	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	2,084	0	0	0	0	0	2,084	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	JBG	2,946	120	2,177	648	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	10,439	0	10,439	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	3,022	58	734	204	441	1,395	188	1	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	13,934	0	0	0	0	13,934	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	2,813	0	0	2,813	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	3,707	0	0	0	3,707	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	406	0	0	0	406	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CA	295	295	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CAEE	1,195	0	0	0	297	781	117	1	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CAGE	4,683	0	0	0	1,062	3,180	439	2	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CAGW	1,339	55	990	295	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	IDU	1,344	0	0	0	0	0	1,344	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	JBG	278	11	205	61	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	OR	7,491	0	7,491	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SO	4,684	91	1,138	317	683	2,163	291	1	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	UT	7,660	0	0	0	0	7,660	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WA	1,297	0	0	1,297	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYP	2,490	0	0	0	2,490	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYU	177	0	0	0	177	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	1,449	1,449	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CAGE	134	0	0	0	30	91	13	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CAGW	155	6	115	34	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	IDU	2,583	0	0	0	0	0	2,583	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	OR	11,239	0	11,239	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SO	1,149	22	279	78	167	530	71	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT	11,829	0	0	0	0	11,829	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA	2,512	0	0	2,512	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYP	4,290	0	0	0	4,290	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	12	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	171	0	0	0	0	0	171	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	892	0	892	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	581	0	0	0	0	581	0	0	0



Electric Plant in Service with Unclassified Plant
 Average of Monthly Averages Ending - December 2018
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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	WYU	210	0	0	0	210	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	1,541	1,541	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGE	1,172	0	0	0	266	796	110	1
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGW	67	3	50	15	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	2,765	0	0	0	0	0	2,765	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	12,285	0	12,285	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	1,077	21	262	73	157	497	67	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	14,953	0	0	0	0	14,953	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	3,215	0	0	3,215	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	5,535	0	0	0	5,535	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	1,005	0	0	0	1,005	0	0	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	CAGE	2,711	0	0	0	615	1,841	254	1
1010000	ELEC PLANT IN SERV	3961000	CRANES	CAGW	368	15	272	81	0	0	0	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	JBG	542	22	400	119	0	0	0	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	OR	413	0	413	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	UT	3	0	0	0	0	3	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGE	24,285	0	0	0	5,505	16,492	2,276	12
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGW	998	41	738	220	0	0	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	JBG	8,083	330	5,974	1,779	0	0	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	1,156	0	1,156	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	710	14	173	48	103	328	44	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	1,491	0	0	0	0	1,491	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	189	0	0	0	189	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	843	843	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CAGE	183	0	0	0	41	124	17	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CAGW	143	6	105	31	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	2,731	0	0	0	0	0	2,731	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	10,014	0	10,014	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	1,418	27	345	96	207	655	88	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	15,798	0	0	0	0	15,798	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	2,269	0	0	2,269	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	4,505	0	0	0	4,505	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	1,111	0	0	0	1,111	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	482	482	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAEE	404	0	0	0	100	264	40	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGE	3,621	0	0	0	821	2,459	339	2
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGW	1,566	64	1,158	345	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	1,378	0	0	0	0	0	1,378	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	JBG	1,348	55	996	297	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	2,165	0	2,165	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	661	13	161	45	96	305	41	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	4,936	0	0	0	0	4,936	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	817	0	0	817	0	0	0	0



Electric Plant in Service with Unclassified Plant
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1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	1,610	0	0	0	1,610	0	0	0	
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	607	0	0	0	607	0	0	0	
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CA	5,726	5,726	0	0	0	0	0	0	
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CAEE	259	0	0	0	64	170	25	0	
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CAGE	117,100	0	0	0	26,544	79,520	10,976	59	
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CAGW	49,666	2,031	36,705	10,930	0	0	0	0	
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CN	3,848	92	1,204	268	288	1,834	161	0	
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	IDU	10,894	0	0	0	0	0	10,894	0	
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	JBG	4,197	172	3,102	924	0	0	0	0	
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	OR	65,785	0	65,785	0	0	0	0	0	
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SG	139	2	36	11	21	61	8	0	
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SO	89,302	1,726	21,706	6,038	13,019	41,232	5,557	23	
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	UT	60,201	0	0	0	0	60,201	0	0	
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WA	13,135	0	0	13,135	0	0	0	0	
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYP	23,950	0	0	0	23,950	0	0	0	
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYU	5,876	0	0	0	5,876	0	0	0	
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CA	307	307	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	2,640	0	0	0	598	1,793	247	1	
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CAGW	1,031	42	762	227	0	0	0	0	
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	IDU	324	0	0	0	0	0	324	0	
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	JBG	593	24	439	131	0	0	0	0	
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	OR	2,556	0	2,556	0	0	0	0	0	
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SO	499	10	121	34	73	231	31	0	
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	UT	1,956	0	0	0	0	1,956	0	0	
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WA	543	0	0	543	0	0	0	0	
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYP	751	0	0	0	751	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	5	0	0	0	1	3	0	0	
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CAGE	2,026	0	0	0	459	1,376	190	1	
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CAGW	403	16	298	89	0	0	0	0	
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CN	80	2	25	6	6	38	3	0	
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	IDU	86	0	0	0	0	0	86	0	
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	JBG	156	6	115	34	0	0	0	0	
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	OR	1,115	0	1,115	0	0	0	0	0	
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SO	2,433	47	591	165	355	1,123	151	1	
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	UT	1,204	0	0	0	0	1,204	0	0	
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WA	184	0	0	184	0	0	0	0	
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYP	183	0	0	0	183	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	460	1,212	182	1	
1010000 Total					27,429,487	528,780	6,658,774	1,848,794	4,003,875	12,674,619	1,707,637	7,008	0



Electric Plant in Service with Unclassified Plant
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1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	CAGE	-15	0	0	0	-3	-10	-1	0	0
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	CAGW	-4	0	-3	-1	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140129	ELECTRIC PLANT IN SERVICE - OTHER	SO	-167	-3	-41	-11	-24	-77	-10	0	0
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	CAGE	-11,414	0	0	0	-2,587	-7,751	-1,070	-6	0
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	CAGE	6,293	0	0	0	1,426	4,273	590	3	0
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	CAGW	-914	-37	-675	-201	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	SG	-8,979	-129	-2,299	-718	-1,341	-3,949	-540	-3	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	CA	-249	-249	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	IDU	-87	0	0	0	0	0	-87	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	OR	-769	0	-769	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	UT	-1,130	0	0	0	0	-1,130	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WA	-334	0	0	-334	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WYU	-354	0	0	0	-354	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SO	-1,110	-21	-270	-75	-162	-512	-69	0	0
1019000	ELEC PLT IN SERV-OTH	140209	ELECTRIC PLANT IN SERVICE - OTHER	CAGE	89	0	0	0	20	60	8	0	0
1019000	ELEC PLT IN SERV-OTH	140209	ELECTRIC PLANT IN SERVICE - OTHER	SG	-89	-1	-23	-7	-13	-39	-5	0	0
1019000 Total					-19,234	-442	-4,079	-1,348	-3,039	-9,135	-1,185	-6	0
1020000	ELEC PL PUR OR SLD	0	ELECTRIC PLANT PURCHASED OR SOLD	CAGW	-553	-23	-409	-122	0	0	0	0	0
1020000	ELEC PL PUR OR SLD	140708	CONTRA ELEC PLANT PURCH OR SOLD - LOSS	CAGW	553	23	409	122	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	3,060	3,060	0	0	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	3,561	0	0	0	0	0	3,561	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	18,860	0	18,860	0	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	22,703	0	0	0	0	22,703	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	8,174	0	0	8,174	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	4,330	0	0	0	4,330	0	0	0	0
1061000 Total					60,689	3,060	18,860	8,174	4,330	22,703	3,561	0	0
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	CAGE	54,406	0	0	0	12,333	36,946	5,100	28	0
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	CAGW	32,758	1,339	24,210	7,209	0	0	0	0	0
1062000 Total					87,164	1,339	24,210	7,209	12,333	36,946	5,100	28	0
1063000	PROD COMP CONST NOT	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	49,056	704	12,560	3,925	7,326	21,574	2,950	16	0
1063000 Total					49,056	704	12,560	3,925	7,326	21,574	2,950	16	0
1064000	GEN COMP CONST NOT	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	20,590	398	5,005	1,392	3,002	9,507	1,281	5	0
1064000 Total					20,590	398	5,005	1,392	3,002	9,507	1,281	5	0
Grand Total					27,627,752	533,840	6,715,329	1,868,147	4,027,828	12,756,213	1,719,345	7,051	0

B9. CAPITAL LEASE PLANT



Capital Lease

Average of Monthly Averages Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	CAGE	12,412	0	0	0	2,814	8,429	1,163	6	0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	CAGW	4,540	186	3,355	999	0	0	0	0	0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	OR	3,464	0	3,464	0	0	0	0	0	0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	SO	12,664	245	3,078	856	1,846	5,847	788	3	0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	UT	11,714	0	0	0	0	11,714	0	0	0
1011000 Total					44,794	430	9,897	1,855	4,660	25,990	1,952	10	0
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	CAGE	-3,674	0	0	0	-833	-2,495	-344	-2	0
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	CAGW	-878	-36	-649	-193	0	0	0	0	0
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	OR	-2,693	0	-2,693	0	0	0	0	0	0
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	SO	-9,926	-192	-2,413	-671	-1,447	-4,583	-618	-3	0
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	UT	-8,257	0	0	0	0	-8,257	0	0	0
1011500 Total					-25,429	-228	-5,755	-864	-2,280	-15,335	-962	-4	0
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	CAGE	-19	0	0	0	-4	-13	-2	0	0
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	CAGW	-19	-1	-14	-4	0	0	0	0	0
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	OR	-6	0	-6	0	0	0	0	0	0
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	SO	-361	-7	-88	-24	-53	-167	-22	0	0
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	WYP	-11	0	0	0	-11	0	0	0	0
1011950 Total					-416	-8	-108	-29	-68	-180	-24	0	0
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	OR	6	0	6	0	0	0	0	0	0
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	SG	38	1	10	3	6	17	2	0	0
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	SO	361	7	88	24	53	167	22	0	0
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	WYP	11	0	0	0	11	0	0	0	0
1119000 Total					416	8	103	27	69	184	25	0	0
Grand Total					19,365	202	4,138	990	2,381	10,658	990	5	0

B10. PLANT HELD FOR FUTURE USE



Plant Held for Future Use

Average of Monthly Averages Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1050000	EL PLT HLD FTR USE	3401000	LAND OWNED IN FEE	CAGE	8,923	0	0	0	2,023	6,060	836	5	0
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	CAGE	2,741	0	0	0	621	1,861	257	1	0
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	CAGW	162	7	120	36	0	0	0	0	0
1050000	EL PLT HLD FTR USE	3502000	LAND RIGHTS	CAGE	755	0	0	0	171	512	71	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	3,689	0	3,689	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					26,193	690	7,317	36	2,816	14,164	1,164	6	0
Grand Total					26,193	690	7,317	36	2,816	14,164	1,164	6	0

B11. MISC. DEFERRED DEBITS



Deferred Debits

Average of Monthly Averages Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1861000	MS DEF DB-OTH WIP	185016	EMISSION REDUCTION CREDITS PURCHASED	CAEE	2,347	0	0	0	582	1,533	230	1	0
1861000	MS DEF DB-OTH WIP	185017	ERCs - Impairment Reserve	CAEE	-2,040	0	0	0	-506	-1,333	-200	-1	0
1861000 Total					307	0	0	0	76	200	30	0	0
1861200	FINANCING COSTS DEFR	185025	FINANCING COST DEFERRED	SO	61	1	15	4	9	28	4	0	0
1861200	FINANCING COSTS DEFR	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	202	4	49	14	30	93	13	0	0
1861200	FINANCING COSTS DEFR	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	1,971	0	0	0	0	0	0	0	1,971
1861200	FINANCING COSTS DEFR	185028	UNAMORTIZED PCRB LOC/SBBPA COSTS	OTHER	2	0	0	0	0	0	0	0	2
1861200	FINANCING COSTS DEFR	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	319	0	0	0	0	0	0	0	319
1861200	FINANCING COSTS DEFR	185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	372	0	0	0	0	0	0	0	372
1861200 Total					2,927	5	64	18	38	121	16	0	2,664
1865000	DEF COAL MINE COSTS	184414	DEFERRED COAL COSTS - WYODAK SETTLEMENT	CAEE	1,508	0	0	0	374	986	148	1	0
1865000 Total					1,508	0	0	0	374	986	148	1	0
1867000	MSC DF DR-BAL TRAN	134300	DEFERRED CHARGES	CAEE	5	0	0	0	1	3	0	0	0
1867000	MSC DF DR-BAL TRAN	134300	DEFERRED CHARGES	JBE	2	0	1	0	0	0	0	0	0
1867000 Total					7	0	1	0	1	3	0	0	0
1868000	MISC DF DR-OTH-CST	134305	Oth Def Chrg - IT Licenses/Maintenance	OTHER	109	0	0	0	0	0	0	0	109
1868000	MISC DF DR-OTH-CST	185306	TGS BUYOUT	CAGE	24	0	0	0	6	17	2	0	0
1868000	MISC DF DR-OTH-CST	185311	JOSEPH SETTLEMENT	SG	0	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185313	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	10,728	154	2,747	858	1,602	4,718	645	4	0
1868000	MISC DF DR-OTH-CST	185335	LACOMB IRRIGATION	SG	164	2	42	13	24	72	10	0	0
1868000	MISC DF DR-OTH-CST	185336	BOGUS CREEK	SG	891	13	228	71	133	392	54	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	946	14	242	76	141	416	57	0	0
1868000	MISC DF DR-OTH-CST	185351	BPA LT TRANSMISSION PREPAID	OTHER	1,793	0	0	0	0	0	0	0	1,793
1868000	MISC DF DR-OTH-CST	185359	LT Lake Side 2 Maint. Prepayment	CAGE	10,803	0	0	0	2,449	7,336	1,013	5	0
1868000	MISC DF DR-OTH-CST	185360	LT LAKE SIDE MAINT PREPAYMENT	CAGE	18,638	0	0	0	4,225	12,657	1,747	9	0
1868000	MISC DF DR-OTH-CST	185361	LT CHEHALIS CSA MAINT. PREPAYMENT	CAGW	10,711	438	7,916	2,357	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185362	LT Currant Creek CSA Maint Prepayment	CAGE	7,640	0	0	0	1,732	5,188	716	4	0
1868000	MISC DF DR-OTH-CST	185371	LT Chehalis CSA Prepaid O&M	CAGW	415	17	307	91	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185372	LT Currant Creek CSA Prepaid O&M	CAGE	568	0	0	0	129	386	53	0	0
1868000 Total					63,456	638	11,481	3,467	10,447	31,199	4,299	23	1,902
1869000	MISC DF DR-OTH-NC	185334	HERMISTON SWAP	CAGW	3,105	127	2,295	683	0	0	0	0	0
1869000 Total					3,105	127	2,295	683	0	0	0	0	0
Grand Total					71,310	770	13,841	4,169	10,937	32,510	4,494	24	4,566

B12. BLANK

B13. MATERIALS AND SUPPLIES



Material & Supplies

Average of Monthly Averages Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1511120	COAL INVNTY-HUNTER	0	COAL INVENTORY - HUNTER	CAEE	51,497	0	0	0	12,777	33,654	5,040	26	0
1511120 Total					51,497	0	0	0	12,777	33,654	5,040	26	0
1511130	COAL INVNTY-HTG	0	COAL INVENTORY - HUNTINGTON	CAEE	26,341	0	0	0	6,536	17,214	2,578	13	0
1511130 Total					26,341	0	0	0	6,536	17,214	2,578	13	0
1511140	COAL INVNTY-JB	0	COAL INVENTORY - JIM BRIDGER	JBE	25,022	1,083	18,241	5,699	0	0	0	0	0
1511140 Total					25,022	1,083	18,241	5,699	0	0	0	0	0
1511160	COAL INVNTY-NAU	0	COAL INVENTORY - NAUGHTON	CAEE	12,940	0	0	0	3,211	8,456	1,266	6	0
1511160 Total					12,940	0	0	0	3,211	8,456	1,266	6	0
1511170	COAL INVNTY-CPP	0	COAL INVENTORY - COAL PREP PLANT	CAEE	2,856	0	0	0	709	1,866	280	1	0
1511170 Total					2,856	0	0	0	709	1,866	280	1	0
1511200	COAL INVNTY-CHOLLA	0	COAL INVENTORY - CHOLLA	CAEE	13,090	0	0	0	3,248	8,554	1,281	7	0
1511200 Total					13,090	0	0	0	3,248	8,554	1,281	7	0
1511300	COAL INVNTY-COLSTRI	0	COAL INVENTORY - COLSTIP	CAEW	1,466	63	1,069	334	0	0	0	0	0
1511300 Total					1,466	63	1,069	334	0	0	0	0	0
1511400	COAL INVNTY-CRAIG	0	COAL INVENTORY - CRAIG	CAEE	16,018	0	0	0	3,974	10,468	1,568	8	0
1511400 Total					16,018	0	0	0	3,974	10,468	1,568	8	0
1511600	COAL INVNTY-DJ	0	COAL INVENTORY - DAVE JOHNSTON	CAEE	11,092	0	0	0	2,752	7,249	1,086	6	0
1511600 Total					11,092	0	0	0	2,752	7,249	1,086	6	0
1511700	COAL INVNTY-RG	0	COAL INVENTORY ROCK GARDEN PILE	CAEE	32,730	0	0	0	8,121	21,390	3,204	16	0
1511700 Total					32,730	0	0	0	8,121	21,390	3,204	16	0
1511900	COAL INVNTY-HAYDEN	0	COAL INVENTORY - HAYDEN	CAEE	1,635	0	0	0	406	1,069	160	1	0
1511900 Total					1,635	0	0	0	406	1,069	160	1	0
1512180	NATURAL GAS-CLAY BAS	0	NATURAL GAS - CLAY BASIN	CAEE	1,313	0	0	0	326	858	129	1	0
1512180 Total					1,313	0	0	0	326	858	129	1	0
1514000	FUEL STK-FUEL OIL	0	FUEL STOCK COAL MINE	CAEE	1,110	0	0	0	275	725	109	1	0
1514000	FUEL STK-FUEL OIL	0	FUEL STOCK COAL MINE	CAEW	191	8	139	44	0	0	0	0	0
1514000	FUEL STK-FUEL OIL	0	FUEL STOCK COAL MINE	JBE	1,061	46	773	242	0	0	0	0	0
1514000 Total					2,362	54	913	285	275	725	109	1	0
1514300	OIL INVNTY-COLSTRIP	0	OIL INVENTORY - COLSTRIP	CAEW	97	4	70	22	0	0	0	0	0
1514300 Total					97	4	70	22	0	0	0	0	0
1514400	OIL INVENTORY-CRAIG	0	OIL INVENTORY - CRAIG	CAEE	68	0	0	0	17	44	7	0	0
1514400 Total					68	0	0	0	17	44	7	0	0
1514900	OIL INVENTORY-HAYDEN	0	OIL INVENTORY - HAYDEN	CAEE	56	0	0	0	14	36	5	0	0
1514900 Total					56	0	0	0	14	36	5	0	0
1541000	PLNT M&S STK CNTRL	0	MATERIAL CONTROL ADJUST	SO	-148	-3	-36	-10	-22	-68	-9	0	0
1541000	PLNT M&S STK CNTRL	1510	JIM BRIDGER STORE ROOM	CAGE	14,940	0	0	0	3,387	10,146	1,400	8	0
1541000	PLNT M&S STK CNTRL	1510	JIM BRIDGER STORE ROOM	JBG	9,842	402	7,273	2,166	0	0	0	0	0



Material & Supplies

Average of Monthly Averages Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1541000	PLNT M&S STK CNTRL	1515	DAVE JOHNSTON STORE ROOM	CAGE	15,322	0	0	0	3,473	10,405	1,436	8	0
1541000	PLNT M&S STK CNTRL	1520	WYODAK STORE ROOM	CAGE	6,564	0	0	0	1,488	4,458	615	3	0
1541000	PLNT M&S STK CNTRL	1525	GADSBY STORE ROOM	CAGE	4,480	0	0	0	1,016	3,042	420	2	0
1541000	PLNT M&S STK CNTRL	1530	CARBON STORE ROOM	CAGE	1	0	0	0	0	1	0	0	0
1541000	PLNT M&S STK CNTRL	1535	NAUGHTON STORE ROOM	CAGE	14,512	0	0	0	3,290	9,855	1,360	7	0
1541000	PLNT M&S STK CNTRL	1540	HUNTINGTON STORE ROOM	CAGE	17,883	0	0	0	4,054	12,144	1,676	9	0
1541000	PLNT M&S STK CNTRL	1545	HUNTER STORE ROOM	CAGE	25,678	0	0	0	5,821	17,437	2,407	13	0
1541000	PLNT M&S STK CNTRL	1550	BLUNDELL STORE ROOM	CAGE	1,212	0	0	0	275	823	114	1	0
1541000	PLNT M&S STK CNTRL	1565	CURRANT CREEK PLANT	CAGE	3,876	0	0	0	879	2,632	363	2	0
1541000	PLNT M&S STK CNTRL	1570	LAKESIDE PLANT	CAGE	5,866	0	0	0	1,330	3,984	550	3	0
1541000	PLNT M&S STK CNTRL	1580	CHEHALIS PLANT	CAGW	3,828	156	2,829	842	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	501	21	371	110	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	1705	GOODNOE HILLS WIND	CAGW	798	33	590	176	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	1715	MARENGO WIND	CAGW	798	33	590	176	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	1720	Foote Creek	CAGE	814	0	0	0	184	553	76	0	0
1541000	PLNT M&S STK CNTRL	1725	Glenrock/Rolling Hills	CAGE	1,245	0	0	0	282	846	117	1	0
1541000	PLNT M&S STK CNTRL	1730	Seven Mile Hill	CAGE	728	0	0	0	165	494	68	0	0
1541000	PLNT M&S STK CNTRL	1740	High Plains/McFadden	CAGE	586	0	0	0	133	398	55	0	0
1541000	PLNT M&S STK CNTRL	1745	Dunlap Wind Project	CAGE	699	0	0	0	158	475	65	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	530	0	0	0	530	0	0	0	0
1541000	PLNT M&S STK CNTRL	2010	BUFFALO STORE ROOM	WYP	146	0	0	0	146	0	0	0	0
1541000	PLNT M&S STK CNTRL	2015	DOUGLAS STORE ROOM	WYP	287	0	0	0	287	0	0	0	0
1541000	PLNT M&S STK CNTRL	2020	CODY STORE ROOM	WYP	688	0	0	0	688	0	0	0	0
1541000	PLNT M&S STK CNTRL	2030	WORLAND STORE ROOM	WYP	714	0	0	0	714	0	0	0	0
1541000	PLNT M&S STK CNTRL	2035	RIVERTON STORE ROOM	WYP	433	0	0	0	433	0	0	0	0
1541000	PLNT M&S STK CNTRL	2040	EVANSTON STORE ROOM	WYU	646	0	0	0	646	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	582	0	0	0	582	0	0	0	0
1541000	PLNT M&S STK CNTRL	2060	ROCK SPRINGS STORE ROOM	WYP	1,544	0	0	0	1,544	0	0	0	0
1541000	PLNT M&S STK CNTRL	2065	RAWLINS STORE ROOM	WYP	540	0	0	0	540	0	0	0	0
1541000	PLNT M&S STK CNTRL	2070	LARAMIE STORE ROOM	WYP	451	0	0	0	451	0	0	0	0
1541000	PLNT M&S STK CNTRL	2075	REXBERG STORE ROOM	IDU	1,152	0	0	0	0	0	1,152	0	0
1541000	PLNT M&S STK CNTRL	2085	SHELLY STORE ROOM	IDU	666	0	0	0	0	0	666	0	0
1541000	PLNT M&S STK CNTRL	2090	PRESTON STORE ROOM	IDU	88	0	0	0	0	0	88	0	0
1541000	PLNT M&S STK CNTRL	2095	LAVA HOT SPRINGS STORE ROOM	IDU	153	0	0	0	0	0	153	0	0



Material & Supplies

Average of Monthly Averages Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	2100	MONTPELIER STORE ROOM	IDU	217	0	0	0	0	217	0	0
1541000	PLNT M&S STK CNTRL	2110	BRIDGERLAND STORE ROOM	UT	385	0	0	0	385	0	0	0
1541000	PLNT M&S STK CNTRL	2205	TREMONTON STORE ROOM	UT	213	0	0	0	213	0	0	0
1541000	PLNT M&S STK CNTRL	2210	OGDEN STORE ROOM	UT	1,200	0	0	0	1,200	0	0	0
1541000	PLNT M&S STK CNTRL	2215	LAYTON STORE ROOM	UT	624	0	0	0	624	0	0	0
1541000	PLNT M&S STK CNTRL	2220	SALT LAKE METRO STORE ROOM	UT	8,885	0	0	0	8,885	0	0	0
1541000	PLNT M&S STK CNTRL	2225	SALT LAKE TOOL ROOM	UT	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2230	JORDAN VALLEY STORE ROOM	UT	893	0	0	0	893	0	0	0
1541000	PLNT M&S STK CNTRL	2235	PARK CITY STORE ROOM	UT	906	0	0	0	906	0	0	0
1541000	PLNT M&S STK CNTRL	2240	TOOELE STORE ROOM	UT	540	0	0	0	540	0	0	0
1541000	PLNT M&S STK CNTRL	2245	WASATCH RESTORATION CENTER	UT	415	0	0	0	415	0	0	0
1541000	PLNT M&S STK CNTRL	2400	PLNT M&S STK CNTRL EAGLE MOUNTAIN	UT	348	0	0	0	348	0	0	0
1541000	PLNT M&S STK CNTRL	2405	AMERICAN FORK STORE ROOM	UT	1,415	0	0	0	1,415	0	0	0
1541000	PLNT M&S STK CNTRL	2410	SANTAQUIN STORE ROOM	UT	531	0	0	0	531	0	0	0
1541000	PLNT M&S STK CNTRL	2415	DELTA STORE ROOM	UT	332	0	0	0	332	0	0	0
1541000	PLNT M&S STK CNTRL	2420	VERNAL STORE ROOM	UT	726	0	0	0	726	0	0	0
1541000	PLNT M&S STK CNTRL	2425	PRICE STORE ROOM	UT	720	0	0	0	720	0	0	0
1541000	PLNT M&S STK CNTRL	2430	MOAB STORE ROOM	UT	773	0	0	0	773	0	0	0
1541000	PLNT M&S STK CNTRL	2435	BLANDING STORE ROOM	UT	155	0	0	0	155	0	0	0
1541000	PLNT M&S STK CNTRL	2445	RICHFIELD STORE ROOM	UT	113	0	0	0	113	0	0	0
1541000	PLNT M&S STK CNTRL	2450	CEDAR CITY STORE ROOM	UT	1,007	0	0	0	1,007	0	0	0
1541000	PLNT M&S STK CNTRL	2455	MILFORD STORE ROOM	UT	358	0	0	0	358	0	0	0
1541000	PLNT M&S STK CNTRL	2460	WASHINGTON STORE ROOM	UT	620	0	0	0	620	0	0	0
1541000	PLNT M&S STK CNTRL	2620	WALLA WALLA STORE ROOM	CAGW	1,526	62	1,127	336	0	0	0	0
1541000	PLNT M&S STK CNTRL	2625	SUNNYSIDE STORE ROOM	WA	1	0	0	1	0	0	0	0
1541000	PLNT M&S STK CNTRL	2630	YAKIMA STORE ROOM	CAGW	210	9	155	46	0	0	0	0
1541000	PLNT M&S STK CNTRL	2630	YAKIMA STORE ROOM	WA	139	0	0	139	0	0	0	0
1541000	PLNT M&S STK CNTRL	2635	ENTERPRISE STORE ROOM	OR	193	0	193	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2640	PENDLETON STORE ROOM	OR	752	0	752	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2650	HOOD RIVER STORE ROOM	OR	380	0	380	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2655	PORTLAND METRO - STORE ROOM	OR	10,770	0	10,770	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2660	ASTORIA STORE ROOM	OR	1,101	0	1,101	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2665	MADRAS STORE ROOM	OR	148	0	148	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2670	PRINEVILLE STORE ROOM	OR	15	0	15	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2675	BEND STORE ROOM	OR	1,708	0	1,708	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2805	ALBANY STORE ROOM	OR	194	0	194	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2810	LINCOLN CITY STORE ROOM	OR	225	0	225	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2830	ROSEBURG STORE ROOM	OR	2,680	0	2,680	0	0	0	0	0



Material & Supplies

Average of Monthly Averages Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	2835	COOS BAY STORE ROOM	OR	774	0	774	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2840	GRANTS PASS STORE ROOM	OR	974	0	974	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2845	MEDFORD STORE ROOM	OR	948	0	948	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2850	KLAMATH FALLS STORE ROOM	OR	2,448	0	2,448	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2855	LAKEVIEW STORE ROOM	OR	119	0	119	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2860	ALTURAS STORE ROOM	CA	76	76	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2865	MT SHASTA STORE ROOM	CA	263	263	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2870	YREKA STORE ROOM	CA	954	954	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2875	CRESENT CITY STORE ROOM	CA	418	418	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
1541000	PLNT M&S STK CNTRL	5110	MATERIAL PACKAGING CENTER - WEST	OR	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5115	DEMC - SLC	SNPD	101	3	27	7	11	49	5	0
1541000	PLNT M&S STK CNTRL	5120	DEMC - MEDFORD	OR	91	0	91	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5125	DEMC - OREGON	OR	7,317	0	7,317	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5130	MEDFORD HUB	OR	6,243	0	6,243	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	5135	YAKIMA HUB	WA	5,512	0	0	5,512	0	0	0	0
1541000	PLNT M&S STK CNTRL	5140	PRESTON HUB	IDU	3,310	0	0	0	0	0	3,310	0
1541000	PLNT M&S STK CNTRL	5150	RICHFIELD HUB	UT	4,080	0	0	0	0	4,080	0	0
1541000	PLNT M&S STK CNTRL	5155	CASPER HUB	WYP	5,110	0	0	0	5,110	0	0	0
1541000	PLNT M&S STK CNTRL	5160	SALT LAKE METRO HUB	UT	22,254	0	0	0	0	22,254	0	0
1541000	PLNT M&S STK CNTRL	5200	UTAH TRANSPORTATION BUILDING	SNPD	28	1	7	2	3	14	1	0
1541000	PLNT M&S STK CNTRL	5300	METER TEST WAREHOUSE	UT	17	0	0	0	0	17	0	0
1541000 Total					241,266	2,430	50,047	9,513	37,630	125,272	16,316	58
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	CAGE	-4	0	0	0	-1	-3	0	0
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	123	2	30	8	18	57	8	0
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	UT	3	0	0	0	0	3	0	0
1541500 Total					122	2	30	8	17	57	7	0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	CAGE	5,055	0	0	0	1,146	3,433	474	3
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	JBG	-4,969	-203	-3,672	-1,094	0	0	0	0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SG	1,380	20	353	110	206	607	83	0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SO	3	0	1	0	0	1	0	0
1541900 Total					1,469	-183	-3,318	-983	1,352	4,041	557	3
1549900	CR-OBSOL&SURPL INV	102930	SB Asset # 120930	SO	-27	-1	-7	-2	-4	-13	-2	0
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SG	-929	-13	-238	-74	-139	-409	-56	0
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SO	-12	0	-3	-1	-2	-6	-1	0
1549900	CR-OBSOL&SURPL INV	120932	Inventory Reserve - RMP (T&D)	SNPD	-1,103	-35	-289	-72	-117	-535	-55	0
1549900	CR-OBSOL&SURPL INV	120933	Inventory Reserve - PP (T&D)	SNPD	-748	-24	-196	-49	-79	-363	-38	0
1549900 Total					-2,821	-73	-733	-197	-341	-1,326	-151	0



Material & Supplies

Average of Monthly Averages Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2531600	WORK CAP DEP-UAMPS	289920	WORKING CAPITAL DEPOSIT - UAMPS	CAEE	-2,713	0	0	0	-673	-1,773	-265	-1	0
2531600 Total					-2,713	0	0	0	-673	-1,773	-265	-1	0
2531700	WORKG CAP DEP-DG&T	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	CAEE	-2,595	0	0	0	-644	-1,696	-254	-1	0
2531700 Total					-2,595	0	0	0	-644	-1,696	-254	-1	0
2531800	WCD-PROVO-PLNT M&S	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	CAGE	-273	0	0	0	-62	-185	-26	0	0
2531800 Total					-273	0	0	0	-62	-185	-26	0	0
Grand Total					433,038	3,381	66,318	14,681	79,645	235,975	32,896	143	0

B14. CASH WORKING CAPITAL



Cash Working Capital

Twelve Month Average Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1430000	OTHER ACCTS REC	0	OTHER ACCOUNTS RECEIVABLE	SO	3	0	1	0	0	1	0	0
1430000 Total					3	0	1	0	0	1	0	0
1431000	EMP ACCOUNTS REC	0	EMPLOYEE RECEIVABLES	SO	4,636	90	1,127	314	676	2,141	289	1
1431000 Total					4,636	90	1,127	314	676	2,141	289	1
1431500	INC TAXES RECEIVABLE	0	INCOME TAXES RECEIVABLE	SO	-69	-1	-17	-5	-10	-32	-4	0
1431500	INC TAXES RECEIVABLE	116133	InterCo State Tax Rec-(Even Years)- MEHC	SO	186	4	45	13	27	86	12	0
1431500	INC TAXES RECEIVABLE	116134	InterCo State Tax Rec -(Odd Years)- MEHC	SO	-116	-2	-28	-8	-17	-54	-7	0
1431500 Total					1	0	0	0	0	0	0	0
1433000	JOINT OWNER REC	0	JOINT OWNER RECEIVABLE	SO	24,016	464	5,837	1,624	3,501	11,089	1,495	6
1433000 Total					24,016	464	5,837	1,624	3,501	11,089	1,495	6
1436000	OTH ACCT REC	0	OTHER ACCOUNTS RECEIVABLE	SO	21,897	423	5,322	1,481	3,192	10,110	1,363	6
1436000 Total					21,897	423	5,322	1,481	3,192	10,110	1,363	6
1437000	CSS OAR BILLINGS	0	CSS OAR BILLINGS	SO	5,519	107	1,342	373	805	2,548	343	1
1437000 Total					5,519	107	1,342	373	805	2,548	343	1
1437100	CSS OAR BILLINGS-WOR	0	OTHER ACCT REC CCS	SO	-1,834	-35	-446	-124	-267	-847	-114	0
1437100 Total					-1,834	-35	-446	-124	-267	-847	-114	0
2300000	ASSET RETIREMENT OBL	284915	ARO LIAB - DEER CREEK MINE RECLAMATION	OTHER	-10,423	0	0	0	0	0	0	-10,423
2300000 Total					-10,423	0	0	0	0	0	0	-10,423
2320000	ACCOUNTS PAYABLE	210460	JOINT OWNER RECEIVABLES - CREDIT	CAEE	-2,800	0	0	0	-695	-1,830	-274	-1
2320000	ACCOUNTS PAYABLE	210677	Bronco Utah Operations LLC - Coal	CAEE	-187	0	0	0	-46	-122	-18	0
2320000	ACCOUNTS PAYABLE	211108	UNION DUES/CONTRIBUTIONS WITHHOLDING	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211109	MET PAY HOME & AUTO WITHHOLDINGS	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211112	UNITED FUND/CHARITABLE WITHHOLDINGS	SO	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
2320000	ACCOUNTS PAYABLE	211116	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	SO	-11	0	-3	-1	-2	-5	-1	0
2320000	ACCOUNTS PAYABLE	215077	K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED	SO	-480	-9	-117	-32	-70	-222	-30	0
2320000	ACCOUNTS PAYABLE	215078	K-Plus Employer Contributions - Fixed	SO	-1,295	-25	-315	-88	-189	-598	-81	0
2320000	ACCOUNTS PAYABLE	215080	METLIFE MEDICAL INSURANCE	SO	-3,615	-70	-879	-244	-527	-1,669	-225	-1
2320000	ACCOUNTS PAYABLE	215082	METLIFE DENTAL INSURANCE	SO	-74	-1	-18	-5	-11	-34	-5	0
2320000	ACCOUNTS PAYABLE	215084	METLIFE VISION INSURANCE	SO	-42	-1	-10	-3	-6	-19	-3	0
2320000	ACCOUNTS PAYABLE	215085	Western Utilities Dental Payable	SO	-8	0	-2	-1	-1	-4	0	0
2320000	ACCOUNTS PAYABLE	215086	Western Utilities Vision Payable	SO	-1	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	215088	UWUA Health & Welfare Payable	SO	-4	0	-1	0	-1	-2	0	0
2320000	ACCOUNTS PAYABLE	215095	HMO HEALTH PLAN	SO	-9	0	-2	-1	-1	-4	-1	0
2320000	ACCOUNTS PAYABLE	215112	Minnesota Life Insurance	SO	-15	0	-4	-1	-2	-7	-1	0
2320000	ACCOUNTS PAYABLE	215116	IBEW 57 MEDICAL INSURANCE	SO	-38	-1	-9	-3	-6	-18	-2	0
2320000	ACCOUNTS PAYABLE	215350	"IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y	SO	-3	0	-1	0	0	-1	0	0



Cash Working Capital

Twelve Month Average Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2320000	ACCOUNTS PAYABLE	215351	"IBEW 57 DEPENDENT CARE REIMBURSEMENT, C	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	215356	"HEALTH REIMBURSEMENT, CURRENT YEAR"	SO	-14	0	-4	-1	-2	-7	-1	0
2320000	ACCOUNTS PAYABLE	215357	"DEPENDENT CARE REIMBURSEMENT, CURRENT Y	SO	26	1	6	2	4	12	2	0
2320000	ACCOUNTS PAYABLE	215425	OR DOE Cool School Program	OTHER	-17	0	0	0	0	0	0	-17
2320000	ACCOUNTS PAYABLE	215439	Cal ISO Trans Payable	SG	-246	-4	-63	-20	-37	-108	-15	0
2320000	ACCOUNTS PAYABLE	235230	ACCRUAL - ROYALTIES	CAEE	-62	0	0	0	-15	-40	-6	0
2320000	ACCOUNTS PAYABLE	235599	Safety Award	SO	-1,220	-24	-296	-82	-178	-563	-76	0
2320000	ACCOUNTS PAYABLE	240330	PROVISION FOR WORKERS' COMPENSATION	SO	-270	-5	-66	-18	-39	-125	-17	0
2320000 Total					-10,383	-140	-1,782	-498	-1,824	-5,366	-753	-17
2533000	O DEF CR-MISC PPL	289517	TRAPPER MINE FINAL RECLAMATION	CAGE	-6,387	0	0	0	-1,448	-4,337	-599	-3
2533000 Total					-6,387	0	0	0	-1,448	-4,337	-599	-3
Grand Total					27,045	908	11,401	3,170	4,635	15,339	2,023	7

B15. MISC. RATE BASE



Miscellaneous Rate Base

Average of Monthly Averages Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	CAGE	143,168	0	0	0	32,453	97,222	13,420	73	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	32,453	108,986	13,420	73	0
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	CAGE	-123,559	0	0	0	-28,008	-83,906	-11,582	-63	0
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	UT	-993	0	0	0	0	-993	0	0	0
1150000 Total					-124,552	0	0	0	-28,008	-84,899	-11,582	-63	0
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	1,565	30	380	106	228	722	97	0	0
1651000	PREPAY-INSURANCE	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	2,707	52	658	183	395	1,250	168	1	0
1651000	PREPAY-INSURANCE	132016	PREPAID INS-MINORITY OWNED PLANTS	SO	355	7	86	24	52	164	22	0	0
1651000	PREPAY-INSURANCE	132045	PREPAID WORKERS COMPENSATION	SO	237	5	58	16	35	109	15	0	0
1651000	PREPAY-INSURANCE	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	252	5	61	17	37	116	16	0	0
1651000 Total					5,116	99	1,243	346	746	2,362	318	1	0
1652000	PREPAY-TAXES	132101	PREPAID PROPERTY TAX	GPS	4,934	95	1,199	334	719	2,278	307	1	0
1652000	PREPAY-TAXES	132109	UTE-PREPAID POSSESSORY INTEREST	GPS	9	0	2	1	1	4	1	0	0
1652000	PREPAY-TAXES	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	73	1	18	5	11	34	5	0	0
1652000	PREPAY-TAXES	132111	Goshute - Prepaid Possessory Interest	GPS	6	0	2	0	1	3	0	0	0
1652000	PREPAY-TAXES	132200	"Prepaid Taxes (Federal, State, Local)"	SO	1	0	0	0	0	1	0	0	0
1652000	PREPAY-TAXES	132924	OTH PREPAY-OREGON DOE FEE	SO	935	18	227	63	136	432	58	0	0
1652000 Total					5,958	115	1,448	403	869	2,751	371	2	0
1652100	PREPAY - OTHER	132095	PREPAID EMISSIONS PERMIT FEES (UT)	CAGE	419	0	0	0	95	284	39	0	0
1652100	PREPAY - OTHER	132097	Prepaid CA GHG Cap & Trade Allowances	OTHER	15,583	0	0	0	0	0	0	0	15,583
1652100	PREPAY - OTHER	132098	Prepaid - CA GHG Wholesale	OTHER	8,605	0	0	0	0	0	0	0	8,605
1652100	PREPAY - OTHER	132310	PREPAID RATING AGENCY	SO	56	1	14	4	8	26	4	0	0
1652100	PREPAY - OTHER	132604	OTH PREPAY - FERC HYDRO ADMIN FEE	SG	56	1	14	5	8	25	3	0	0
1652100	PREPAY - OTHER	132608	Prepaid - Records Management Costs	SG	23	0	6	2	3	10	1	0	0
1652100	PREPAY - OTHER	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	752	11	193	60	112	331	45	0	0
1652100	PREPAY - OTHER	132621	Prepayments - Water Rights (Ferron Canal)	CAGE	307	0	0	0	70	208	29	0	0
1652100	PREPAY - OTHER	132622	Prepayments - Water Rights (Hntgtn-Clev)	CAGE	242	0	0	0	55	164	23	0	0
1652100	PREPAY - OTHER	132623	Prepaid Lake Side CUWCD Water Fee	CAGE	131	0	0	0	30	89	12	0	0
1652100	PREPAY - OTHER	132650	PREPAID DUES	SO	3,306	64	803	224	482	1,526	206	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	38	112	15	0	0
1652100	PREPAY - OTHER	132740	PREPAID O&M WIND	CAGW	10	0	8	2	0	0	0	0	0
1652100	PREPAY - OTHER	132755	Prepaid Aircraft Maintenance Costs	SG	21	0	5	2	3	9	1	0	0
1652100	PREPAY - OTHER	132831	PREPAID BPA TRANSM - WINE COUNTRY	CAGW	984	40	727	216	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	644	12	157	44	94	297	40	0	0
1652100	PREPAY - OTHER	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	2,303	0	2,303	0	0	0	0	0	0
1652100	PREPAY - OTHER	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	3,403	0	0	0	0	3,403	0	0	0
1652100	PREPAY - OTHER	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	244	0	0	0	0	0	244	0	0
1652100	PREPAY - OTHER	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	147	0	0	0	147	0	0	0	0



Miscellaneous Rate Base

Average of Monthly Averages Ending - December 2018
 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	132910	Prepayments - Hardware & Software	SO	11,827	229	2,875	800	1,724	5,461	736	3	0
1652100	PREPAY - OTHER	132998	PREPAID INSURANCE	CAEE	-90	0	0	0	-22	-59	-9	0	0
1652100	PREPAY - OTHER	132999	PREPAY - RECLASS TO LT	SO	-2,105	-41	-512	-142	-307	-972	-131	-1	0
1652100	PREPAY - OTHER	134000	L/T PREPAY RECLASS	SO	2,194	42	533	148	320	1,013	137	1	0
1652100	PREPAY - OTHER	182600	PREPAYMENT-OTHER	CAEE	-4	0	0	0	-1	-3	0	0	0
1652100	PREPAY - OTHER	182600	PREPAYMENT-OTHER	CAEW	4	0	3	1	0	0	0	0	0
1652100 Total					49,420	365	7,202	1,387	2,881	11,988	1,405	5	24,188
2281000	ACC PROV-PROP INS	288712	Reg Liab - OR Property Insurance Reserve	OR	4,516	0	4,516	0	0	0	0	0	0
2281000	ACC PROV-PROP INS	288714	Reg Liab - ID Property Insurance Reserve	IDU	-719	0	0	0	0	0	-719	0	0
2281000	ACC PROV-PROP INS	288715	Reg Liab - UT Property Insurance Reserve	UT	-6,010	0	0	0	0	-6,010	0	0	0
2281000	ACC PROV-PROP INS	288716	Reg Liab - WY Property Insurance Reserve	WYP	-596	0	0	0	-596	0	0	0	0
2281000	ACC PROV-PROP INS	288749	RegL - Insurance Reserves - Reclass	OTHER	-4,516	0	0	0	0	0	0	0	-4,516
2281000 Total					-7,326	0	4,516	0	-596	-6,010	-719	0	-4,516
2282100	ACC PRV IN & DAMAG	280311	ACC. PROV. I & D - EXCL. AUTO	SO	-9,240	-179	-2,246	-625	-1,347	-4,266	-575	-2	0
2282100 Total					-9,240	-179	-2,246	-625	-1,347	-4,266	-575	-2	0
2282400	ACCUM PRV FR I&D-OR	288700	Reg Liab - OR Injuries & Damages Reserve	OR	-8,196	0	-8,196	0	0	0	0	0	0
2282400 Total					-8,196	0	-8,196	0	0	0	0	0	0
2282500	Acc Prov I&D-Insur	116925	Insurance Reimbursements Receivable I&D	SO	819	16	199	55	119	378	51	0	0
2282500 Total					819	16	199	55	119	378	51	0	0
2283000	PEN/BENFT-SICK	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	-1,795	-35	-436	-121	-262	-829	-112	0	0
2283000 Total					-1,795	-35	-436	-121	-262	-829	-112	0	0
2283500	PENSIONS	280350	Pension - Local 57	SO	-722	-14	-175	-49	-105	-333	-45	0	0
2283500 Total					-722	-14	-175	-49	-105	-333	-45	0	0
2284100	AC MIS OP PR-OTHER	289320	CHEHALIS WA EFSEC C02 MITIGATION OBLIG	CAGW	-657	-27	-485	-145	0	0	0	0	0
2284100 Total					-657	-27	-485	-145	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	-227	-227	0	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	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	-1,116	0	-1,116	0	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	-855	0	0	0	0	-855	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	-315	0	0	-315	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	-145	0	0	0	-145	0	0	0	0
2530000 Total					-2,718	-227	-1,116	-315	-145	-855	-59	0	0
2533500	OTH DEF CR-PEN & BEN	280370	PENSION LIAB-UMWA WITHDRAWAL OBLIG	CAEE	-115,119	0	0	0	-28,563	-75,232	-11,267	-57	0
2533500 Total					-115,119	0	0	0	-28,563	-75,232	-11,267	-57	0
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	SG	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	CA	-20	-20	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288608	Envir Liab - Colstrip Pond	SO	-6,113	-118	-1,486	-413	-891	-2,823	-380	-2	0
2539900	OTH DEF CR - OTHER	288609	Envir Liab - Cholla Ash-Fly Ash Pond	SO	-5,011	-97	-1,218	-339	-731	-2,314	-312	-1	0
2539900	OTH DEF CR - OTHER	288614	Envir Liab - American Barrel (UT)	SO	-1,306	-25	-317	-88	-190	-603	-81	0	0
2539900	OTH DEF CR - OTHER	288616	Envir Liab - Astoria/Unocal (Downtown)	SO	-893	-17	-217	-60	-130	-412	-56	0	0
2539900	OTH DEF CR - OTHER	288618	Envir Liab - Astoria Young's Bay	SO	-315	-6	-77	-21	-46	-146	-20	0	0



Miscellaneous Rate Base

Average of Monthly Averages Ending - December 2018

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	288620	Envir Liab - Big Fork Hydro Plant (MT)	SO	-265	-5	-64	-18	-39	-122	-16	0	0
2539900	OTH DEF CR - OTHER	288621	Envir Liab - Bors Property	SO	-19	0	-5	-1	-3	-9	-1	0	0
2539900	OTH DEF CR - OTHER	288622	Envir Liab - Bridger Coal Fuel Oil Spill	SO	-857	-17	-208	-58	-125	-396	-53	0	0
2539900	OTH DEF CR - OTHER	288623	Envir Liab - Bridger Plant-FGD Pond 1	SO	-2,514	-49	-611	-170	-367	-1,161	-156	-1	0
2539900	OTH DEF CR - OTHER	288624	Envir Liab - Bridger FGD Pond 1 Closure	SO	-936	-18	-227	-63	-136	-432	-58	0	0
2539900	OTH DEF CR - OTHER	288625	Envir Liab - Bridger Plant-FGD Pond 2	SO	-1,511	-29	-367	-102	-220	-697	-94	0	0
2539900	OTH DEF CR - OTHER	288626	Envir Liab - Bridger Plant Oil Spills	SO	-850	-16	-207	-57	-124	-392	-53	0	0
2539900	OTH DEF CR - OTHER	288627	Envir Liab - Carbon Ash Spill	SO	-3,394	-66	-825	-230	-495	-1,567	-211	-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	-639	-12	-155	-43	-93	-295	-40	0	0
2539900	OTH DEF CR - OTHER	288632	Envir Liab - Eugene MGP (50% PCRP)	SO	-309	-6	-75	-21	-45	-143	-19	0	0
2539900	OTH DEF CR - OTHER	288633	Envir Liab - Dave Johnston-Pond 4A & 4B	SO	-2,061	-40	-501	-139	-300	-952	-128	-1	0
2539900	OTH DEF CR - OTHER	288634	Envir Liab - Everett MGP (2/3 PCRP)	SO	-230	-4	-56	-16	-34	-106	-14	0	0
2539900	OTH DEF CR - OTHER	288636	Envir Liab - Hunter Fuel Oil Spills	SO	-147	-3	-36	-10	-21	-68	-9	0	0
2539900	OTH DEF CR - OTHER	288638	Envir Liab - Huntington Ash Landfill	SO	-2,496	-48	-607	-169	-364	-1,152	-155	-1	0
2539900	OTH DEF CR - OTHER	288639	Envir Liab - Hayden Ash Landfill	SO	-477	-9	-116	-32	-69	-220	-30	0	0
2539900	OTH DEF CR - OTHER	288640	Envir Liab - Idaho Falls Pole Yard	SO	-2,099	-41	-510	-142	-306	-969	-131	-1	0
2539900	OTH DEF CR - OTHER	288642	Envir Liab - Jordan Plant Substation	SO	-165	-3	-40	-11	-24	-76	-10	0	0
2539900	OTH DEF CR - OTHER	288645	Envir Liab - Naughton Plant-FGD Pond 1	SO	-691	-13	-168	-47	-101	-319	-43	0	0
2539900	OTH DEF CR - OTHER	288646	Envir Liab - Montague Ranch (CA)	SO	-6	0	-1	0	-1	-3	0	0	0
2539900	OTH DEF CR - OTHER	288648	Envir Liab - Naughton FGD Pond Closure	SO	-177	-3	-43	-12	-26	-82	-11	0	0
2539900	OTH DEF CR - OTHER	288649	Envir Liab - Naughton Oil Spill	SO	-15	0	-4	-1	-2	-7	-1	0	0
2539900	OTH DEF CR - OTHER	288650	Envir Liab - Ogden MGP	SO	-486	-9	-118	-33	-71	-224	-30	0	0
2539900	OTH DEF CR - OTHER	288651	Envir Liab - Ririe Substation	SO	-39	-1	-9	-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	-942	-18	-229	-64	-137	-435	-59	0	0
2539900	OTH DEF CR - OTHER	288655	Envir Liab - Hunter Plant-Ash Landfill	SO	-3,019	-58	-734	-204	-440	-1,394	-188	-1	0
2539900	OTH DEF CR - OTHER	288656	Envir Liab - Portland Harbor Srce Cntrl	SO	-13,018	-252	-3,164	-880	-1,898	-6,011	-810	-3	0
2539900	OTH DEF CR - OTHER	288660	Envir Liab - Silver Bell/Telluride	SO	-1,287	-25	-313	-87	-188	-594	-80	0	0
2539900	OTH DEF CR - OTHER	288664	Envir Liab - Tacoma A St. (25% PCRP)	SO	-97	-2	-24	-7	-14	-45	-6	0	0
2539900	OTH DEF CR - OTHER	288666	Envir Liab - Utah Metals East	SO	-346	-7	-84	-23	-50	-160	-22	0	0
2539900	OTH DEF CR - OTHER	288668	Envir Liab - Wyodak Fuel Oil Spill	SO	-139	-3	-34	-9	-20	-64	-9	0	0
2539900	OTH DEF CR - OTHER	288676	Envir Liab - Naughton South Ash Pond	SO	-2,704	-52	-657	-183	-394	-1,249	-168	-1	0
2539900	OTH DEF CR - OTHER	288677	Envir Liab - NTO Parking Lot-Asbestos	SO	-53	-1	-13	-4	-8	-25	-3	0	0
2539900	OTH DEF CR - OTHER	289051	DEFERRED RENT REVENUE AMORT OIL & GAS LE	CAGW	-319	-13	-236	-70	0	0	0	0	0
2539900	OTH DEF CR - OTHER	289341	Accrued Royalties-Reg Rcvry-Noncurrent	CAEE	-6,402	0	0	0	-1,588	-4,183	-627	-3	0
2539900	OTH DEF CR - OTHER	289913	MCI - F.O.G. WIRE LEASE	SG	-1,046	-15	-268	-84	-156	-460	-63	0	0
2539900	OTH DEF CR - OTHER	289914	AMERICAN ELECTRIC POWER CRP	CAGE	5,199	0	0	0	1,178	3,530	487	3	0
2539900	OTH DEF CR - OTHER	289914	AMERICAN ELECTRIC POWER CRP	SG	-5,769	-83	-1,477	-462	-862	-2,537	-347	-2	0
2539900	OTH DEF CR - OTHER	289925	TRANSM CONST SECURITY DEPOSITS	CAGE	-2,641	0	0	0	-599	-1,793	-248	-1	0
2539900	OTH DEF CR - OTHER	289955	Accrued Right-of-Way Obligations	CAGE	-2,842	0	0	0	-644	-1,930	-266	-1	0



Miscellaneous Rate Base

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2539900 Total			-69,515	-1,206	-15,513	-4,380	-10,787	-33,080	-4,528	-20	0
2540000	REGULATORY LIAB 231010 Reg Liab Current - Blue Sky	OTHER	-12,769	0	0	0	0	0	0	0	-12,769
2540000	REGULATORY LIAB 231020 Reg Liab Current - DSM	OTHER	-6,083	0	0	0	0	0	0	0	-6,083
2540000	REGULATORY LIAB 231045 Reg Liab Current - GHG Allowances	OTHER	-1,439	0	0	0	0	0	0	0	-1,439
2540000	REGULATORY LIAB 231050 Reg Liab Current - Def Net Power Costs	OTHER	-28,578	0	0	0	0	0	0	0	-28,578
2540000	REGULATORY LIAB 231060 Reg Liab Current - BPA Balancing Accts	OTHER	-4,057	0	0	0	0	0	0	0	-4,057
2540000	REGULATORY LIAB 231090 Reg Liab Current - Solar Feed-In	OTHER	-11,456	0	0	0	0	0	0	0	-11,456
2540000	REGULATORY LIAB 231100 Reg Liab Current - Other	OTHER	-9,546	0	0	0	0	0	0	0	-9,546
2540000	REGULATORY LIAB 288001 Reg Liab - Excess Def Inc Taxes - CA	CA	-1,111	-1,111	0	0	0	0	0	0	0
2540000	REGULATORY LIAB 288002 Reg Liab - Excess Def Inc Taxes - ID	IDU	-1,637	0	0	0	0	0	-1,637	0	0
2540000	REGULATORY LIAB 288003 Reg Liab - Excess Def Inc Taxes - OR	OR	-15,867	0	-15,867	0	0	0	0	0	0
2540000	REGULATORY LIAB 288004 Reg Liab - Excess Def Inc Taxes - UT	UT	-28,692	0	0	0	0	-28,692	0	0	0
2540000	REGULATORY LIAB 288005 Reg Liab - Excess Def Inc Taxes - WA	WA	-1,407	0	0	-1,407	0	0	0	0	0
2540000	REGULATORY LIAB 288006 Reg Liab - Excess Def Inc Taxes - WY	WYU	-11,996	0	0	0	-11,996	0	0	0	0
2540000	REGULATORY LIAB 288007 Reg Liab - Excess Def Inc Taxes - FERC	FERC	-18	0	0	0	0	0	0	-18	0
2540000	REGULATORY LIAB 288108 FAS 109 - WA Flowthrough	WA	-231	0	0	-231	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 288140 Reg Liability - WA A&G Credit	WA	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB 288159 RegL - Blue Sky - Recl to Curr	OTHER	12,769	0	0	0	0	0	0	0	12,769
2540000	REGULATORY LIAB 288161 RL-Energy Savings Assistance (ESA)-CA	OTHER	-469	0	0	0	0	0	0	0	-469
2540000	REGULATORY LIAB 288165 Reg Liab - OR Enrgy	OTHER	-3,146	0	0	0	0	0	0	0	-3,146
2540000	REGULATORY LIAB 288174 RegL - OR Asset Sale Gain-Balance Recl	OTHER	-924	0	0	0	0	0	0	0	-924
2540000	REGULATORY LIAB 288231 Reg Liab - OR 2013 FERC Rate True-Up	OTHER	-10,307	0	0	0	0	0	0	0	-10,307
2540000	REGULATORY LIAB 288232 Reg Liab - OR 2017 FERC Rate True-Up	OTHER	-17,207	0	0	0	0	0	0	0	-17,207
2540000	REGULATORY LIAB 288240 Reg Liab - WA PCAM - CY 2016	OTHER	-6,813	0	0	0	0	0	0	0	-6,813
2540000	REGULATORY LIAB 288241 Reg Liability - WA PCAM CY2017	OTHER	-9,225	0	0	0	0	0	0	0	-9,225
2540000	REGULATORY LIAB 288242 Contra Reg Liability - WA PCAM CY2017	OTHER	-461	0	0	0	0	0	0	0	-461
2540000	REGULATORY LIAB 288243 Reg Liability - WA PCAM CY2018	OTHER	-2,247	0	0	0	0	0	0	0	-2,247
2540000	REGULATORY LIAB 288244 Reg Liability - WA PCAM Reserve 2016	OTHER	-2,482	0	0	0	0	0	0	0	-2,482
2540000	REGULATORY LIAB 288245 Contra Reg Liability - WA PCAM CY2018	OTHER	-109	0	0	0	0	0	0	0	-109
2540000	REGULATORY LIAB 288281 Reg Liab-Excess Income Tax Deferral-CA	OTHER	-2,065	0	0	0	0	0	0	0	-2,065
2540000	REGULATORY LIAB 288282 Reg Liab-Excess Income Tax Deferral-ID	OTHER	-2,975	0	0	0	0	0	0	0	-2,975
2540000	REGULATORY LIAB 288283 Reg Liab-Excess Income Tax Deferral-OR	OTHER	-27,652	0	0	0	0	0	0	0	-27,652
2540000	REGULATORY LIAB 288284 Reg Liab-Excess Income Tax Deferral-UT	OTHER	-26,302	0	0	0	0	0	0	0	-26,302
2540000	REGULATORY LIAB 288285 Reg Liab-Excess Income Tax Deferral-WA	OTHER	-8,241	0	0	0	0	0	0	0	-8,241
2540000	REGULATORY LIAB 288286 Reg Liab-Excess Income Tax Deferral-WY	OTHER	-11,695	0	0	0	0	0	0	0	-11,695
2540000	REGULATORY LIAB 288295 RegL - BPA Balancing Accts - Recl to Cur	OTHER	4,057	0	0	0	0	0	0	0	4,057
2540000	REGULATORY LIAB 288405 Reg Liab-OR Direct Access 5 yr Opt Out	OTHER	-2,761	0	0	0	0	0	0	0	-2,761
2540000	REGULATORY LIAB 288411 Reg Liab - WA-Accel Depr 2015 GRC	WA	-20,729	0	0	-20,729	0	0	0	0	0
2540000	REGULATORY LIAB 288412 Reg Liab - Depr Decrease Deferral - OR	OTHER	-4,611	0	0	0	0	0	0	0	-4,611
2540000	REGULATORY LIAB 288413 Reg Liab - Depr Decrease Deferral - WA	WA	7	0	0	7	0	0	0	0	0



Miscellaneous Rate Base

Average of Monthly Averages Ending - December 2018

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	288420	Reg Liab - CA GHG Allowance Revenues	OTHER	337	0	0	0	0	0	0	337	
2540000	REGULATORY LIAB	288422	Reg Liab - CA Solar (SOMAH)-GHG Funds	OTHER	-1,827	0	0	0	0	0	0	-1,827	
2540000	REGULATORY LIAB	288423	RegL - CA GHG Allowances - Recl to Curr	OTHER	1,439	0	0	0	0	0	0	1,439	
2540000	REGULATORY LIAB	288424	RegL - CA GHG Allowances - Balance Recl	OTHER	-1,348	0	0	0	0	0	0	-1,348	
2540000	REGULATORY LIAB	288459	Reg Liab - Def RECs in Rates - Reclass	OTHER	-139	0	0	0	0	0	0	-139	
2540000	REGULATORY LIAB	288463	RegL - OR Def Exc NPC - Recl to Curr	OTHER	8,639	0	0	0	0	0	0	8,639	
2540000	REGULATORY LIAB	288464	RegL - UT Def Exc NPC - Recl to Curr	OTHER	167	0	0	0	0	0	0	167	
2540000	REGULATORY LIAB	288465	RegL - WA Def Exc NPC - Recl to Curr	OTHER	15,707	0	0	0	0	0	0	15,707	
2540000	REGULATORY LIAB	288466	RegL - WY Def Exc NPC - Recl to Curr	OTHER	4,066	0	0	0	0	0	0	4,066	
2540000	REGULATORY LIAB	288470	Reg L-WA Decoupling Mechanism-Reclass	OTHER	-3,370	0	0	0	0	0	0	-3,370	
2540000	REGULATORY LIAB	288474	RegL - UT Def Exc NPC - Balance Reclass	OTHER	-167	0	0	0	0	0	0	-167	
2540000	REGULATORY LIAB	288476	RegL - WY Def Exc NPC - Balance Reclass	OTHER	-6,367	0	0	0	0	0	0	-6,367	
2540000	REGULATORY LIAB	288481	RegL - CA Solar Feed-In - Recl to Curr	OTHER	1,058	0	0	0	0	0	0	1,058	
2540000	REGULATORY LIAB	288484	RegL - UT Solar Feed-In - Recl to Curr	OTHER	10,398	0	0	0	0	0	0	10,398	
2540000	REGULATORY LIAB	288491	RegL - CA Solar Feed-In - Balance Recl	OTHER	-1,057	0	0	0	0	0	0	-1,057	
2540000	REGULATORY LIAB	288494	RegL - UT Solar Feed-In - Balance Recl	OTHER	-21,283	0	0	0	0	0	0	-21,283	
2540000	REGULATORY LIAB	288817	RegL - DSM - CA - Reclass to Current	OTHER	2,037	0	0	0	0	0	0	2,037	
2540000	REGULATORY LIAB	288819	Reg Liab - DSM - CA - Balance Reclass	OTHER	-2,214	0	0	0	0	0	0	-2,214	
2540000	REGULATORY LIAB	288827	RegL - DSM - ID - Reclass to Current	OTHER	1,454	0	0	0	0	0	0	1,454	
2540000	REGULATORY LIAB	288829	Reg Liab - DSM - ID - Balance Reclass	OTHER	-1,538	0	0	0	0	0	0	-1,538	
2540000	REGULATORY LIAB	288839	Reg Liab - DSM - OR - Balance Reclass	OTHER	0	0	0	0	0	0	0	0	
2540000	REGULATORY LIAB	288847	RegL - DSM - UT - Reclass to Current	OTHER	735	0	0	0	0	0	0	735	
2540000	REGULATORY LIAB	288849	Reg Liab - DSM - UT - Balance Reclass	OTHER	-4,488	0	0	0	0	0	0	-4,488	
2540000	REGULATORY LIAB	288857	RegL - DSM - WA - Reclass to Current	OTHER	1,578	0	0	0	0	0	0	1,578	
2540000	REGULATORY LIAB	288859	Reg Liab - DSM - WA - Balance Reclass	OTHER	-1,839	0	0	0	0	0	0	-1,839	
2540000	REGULATORY LIAB	288867	RegL - DSM - WY - Reclass to Current	OTHER	279	0	0	0	0	0	0	279	
2540000	REGULATORY LIAB	288869	Reg Liab - DSM - WY - Balance Reclass	OTHER	-279	0	0	0	0	0	0	-279	
2540000	REGULATORY LIAB	288941	Reg Liab - Protected PP&E ARAM - CA	CA	-37	-37	0	0	0	0	0	0	
2540000	REGULATORY LIAB	288942	Reg Liab - Protected PP&E ARAM - ID	IDU	-108	0	0	0	0	-108	0	0	
2540000	REGULATORY LIAB	288943	Reg Liab - Protected PP&E ARAM - OR	OR	-435	0	-435	0	0	0	0	0	
2540000	REGULATORY LIAB	288944	Reg Liab - Protected PP&E ARAM - UT	UT	-758	0	0	0	0	-758	0	0	
2540000	REGULATORY LIAB	288945	Reg Liab - Protected PP&E ARAM - WA	WA	-113	0	0	-113	0	0	0	0	
2540000	REGULATORY LIAB	288946	Reg Liab - Protected PP&E ARAM - WY	WYU	-242	0	0	0	-242	0	0	0	
2540000	REGULATORY LIAB	288995	RegL - Other - Recl to Curr	OTHER	9,546	0	0	0	0	0	0	9,546	
2540000 Total					-268,646	-1,148	-16,302	-22,473	-12,238	-29,451	-1,746	-18	-185,272
Grand Total					-392,240	-2,241	-29,863	-25,917	-44,983	-108,489	-15,068	-80	-165,600

B16. REG. ASSETS



Regulatory Assests

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

Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1242000	PAC PWR-INT FREE LN	0 INT FREE-PPL	OTHER	1,098	0	0	0	0	0	0	0	1,098
1242000	PAC PWR-INT FREE LN	0 INT FREE-PPL	WA	8	0	0	8	0	0	0	0	0
1242000 Total				1,106	0	0	8	0	0	0	0	1,098
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	15	0	0	0	0	15	0	0	0
1244100 Total				15	0	0	0	0	15	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	OTHER	0	0	0	0	0	0	0	0	0
1247000	ELI/GAWL LOANS (CSS)	0 ELI/GAWL SYSTEM	UT	0	0	0	0	0	0	0	0	0
1247000 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	-260	0	0	0	0	0	0	0	-260
1249000	RESV UNCOLL ESC&WZ	0 ESC - RESERVE	WA	-1	0	0	-1	0	0	0	0	0
1249000 Total				-261	0	0	-1	0	0	0	0	-260
1823000	DSR REGULATORY ASSET	0 DSR REGULATORY ASSETS	IDU	-68	0	0	0	0	0	-68	0	0
1823000	DSR REGULATORY ASSET	0 DSR REGULATORY ASSETS	OTHER	-5,676	0	0	0	0	0	0	0	-5,676
1823000	DSR REGULATORY ASSET	0 DSR REGULATORY ASSETS	WYP	-92	0	0	0	-92	0	0	0	0
1823000 Total				-5,836	0	0	0	-92	0	-68	0	-5,676
1823700	OTH REGA-ENERGY WEST	186801 Reg Asset-Deer Creek-Elec Plt In Svc	CAEE	69,918	0	0	0	17,348	45,692	6,843	35	0
1823700	OTH REGA-ENERGY WEST	186802 Reg Asset-Deer Creek-EPIS Intangibles	CAEE	1,078	0	0	0	267	704	105	1	0
1823700	OTH REGA-ENERGY WEST	186805 Reg Asset-Deer Creek-CWIP	CAEE	3,960	0	0	0	982	2,588	388	2	0
1823700	OTH REGA-ENERGY WEST	186806 Reg Asset-Deer Creek-PS&I	CAEE	1,614	0	0	0	401	1,055	158	1	0
1823700	OTH REGA-ENERGY WEST	186811 Reg Asset-Deer Creek Sale-EPIS	CAEE	9,902	0	0	0	2,457	6,471	969	5	0
1823700	OTH REGA-ENERGY WEST	186812 Contra RA-DCM PP&E-OR-To G/L Bal Acct	OR	91	0	91	0	0	0	0	0	0



Regulatory Assests

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

Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1823700	OTH REGA-ENERGY WEST	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	-4,502	0	0	0	-1,117	-2,942	-441	-2	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adj	CA	1,055	1,055	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adj	CAEE	-70,421	0	0	0	-17,473	-46,021	-6,892	-35	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adj	OR	-214	0	-214	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adj	UT	253	0	0	0	0	253	0	0	0
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adj	WYU	2,657	0	0	0	2,657	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186820	Reg Asset-Deer Creek Mine ARO	CAEE	8,472	0	0	0	2,102	5,537	829	4	0
1823700	OTH REGA-ENERGY WEST	186825	Reg Asset-Deer Creek Mine M&S	CAEE	4,492	0	0	0	1,115	2,936	440	2	0
1823700	OTH REGA-ENERGY WEST	186826	Reg Asset-Deer Creek-Prepaid Royalties	CAEE	843	0	0	0	209	551	83	0	0
1823700	OTH REGA-ENERGY WEST	186828	Reg Asset-Deer Creek-Recovery Royalties	CAEE	6,402	0	0	0	1,588	4,183	627	3	0
1823700	OTH REGA-ENERGY WEST	186830	Reg Asset-Deer Creek-Union Suppl Ben	CAEE	1,612	0	0	0	400	1,053	158	1	0
1823700	OTH REGA-ENERGY WEST	186833	Reg Asset-Deer Creek-Nonunion Severance	CAEE	2,499	0	0	0	620	1,633	245	1	0
1823700	OTH REGA-ENERGY WEST	186835	Reg Asset-Deer Creek-Misc Closure Costs	CAEE	44,059	0	0	0	10,932	28,793	4,312	22	0
1823700	OTH REGA-ENERGY WEST	186836	Contra RA-DCM Closure-To Joint Owners	CAEE	-2,733	0	0	0	-678	-1,786	-267	-1	0
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adj	UT	3,534	0	0	0	0	3,534	0	0	0
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adj	WYU	-7,764	0	0	0	-7,764	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186839	Reg Asset-Deer Creek-Tax Flow-Through	CAEE	2,979	0	0	0	739	1,947	292	1	0
1823700	OTH REGA-ENERGY WEST	186841	Contra Reg Asset-Deer Creek Aband-CA	CA	-1,337	-1,337	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	-1,122	-1,122	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186852	CONTRA REG ASSET-DEER CREEK CLOSURE-ID	IDU	-1,336	0	0	0	0	0	-1,336	0	0
1823700	OTH REGA-ENERGY WEST	186853	Contra Reg Asset-Deer Creek Closure-OR	OR	-6,443	0	-6,443	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186854	CONTRA REG ASSET-DEER CREEK CLOSURE-UT	UT	-2,372	0	0	0	0	-2,372	0	0	0
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	UT	-1,354	0	0	0	0	-1,354	0	0	0
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	WYU	-107	0	0	0	-107	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	IDU	-653	0	0	0	0	0	-653	0	0
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	UT	-4,360	0	0	0	0	-4,360	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	-4,334	0	0	0	0	-4,334	0	0	0
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	WYU	-343	0	0	0	-343	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186863	RA-Deer Creek-ROR Offset-Note Intrst-ID	IDU	-146	0	0	0	0	0	-146	0	0
1823700	OTH REGA-ENERGY WEST	186870	RA-DC ROR Offset-Assets Sold-Amortz	WYP	91	0	0	0	91	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	WYP	258	0	0	0	258	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186872	RA-DC ROR Offset-Fossil Rock-Amortz	WYP	214	0	0	0	214	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186881	Reg Asset-UMWA Pension Trust Oblig	CAEE	115,119	0	0	0	28,563	75,232	11,267	57	0
1823700	OTH REGA-ENERGY WEST	186886	Contra RA-UMWA Pens W/D-To Joint Owners	OTHER	-4,431	0	0	0	0	0	0	0	-4,431
1823700	OTH REGA-ENERGY WEST	186891	Contra Reg Asset-UMWA Pension Trust-CA	OTHER	-1,810	0	0	0	0	0	0	0	-1,810
1823700 Total					163,692	-1,405	-6,566	0	42,690	118,129	16,989	97	-6,242



Regulatory Assests

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

Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1823870	DEFERRED PENSION	187607	Contra Reg Asset 2016 Pension Plan CTG	SO	-2,461	-48	-598	-166	-359	-1,137	-153	-1	0
1823870	DEFERRED PENSION	187640	Reg Asset-PostRet SttImt Loss-CC-UT	UT	1,115	0	0	0	0	1,115	0	0	0
1823870	DEFERRED PENSION	187641	Reg Asset-PostRet SttImt Loss-CC-WY	WYU	33	0	0	0	33	0	0	0	0
1823870 Total					-1,313	-48	-598	-166	-325	-21	-153	-1	0
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	IDU	68	0	0	0	0	0	68	0	0
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	OTHER	80,743	0	0	0	0	0	0	0	80,743
1823920	DSR COSTS AMORTIZED	102030	ENERGY FINANSWER - WASHINGTON	OTHER	5,065	0	0	0	0	0	0	0	5,065
1823920	DSR COSTS AMORTIZED	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	26,337	0	0	0	0	0	0	0	26,337
1823920	DSR COSTS AMORTIZED	102033	LOW INCOME - WASHINGTON	OTHER	10,718	0	0	0	0	0	0	0	10,718
1823920	DSR COSTS AMORTIZED	102034	SELF AUDIT - WASHINGTON	OTHER	14	0	0	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	788	0	0	0	0	0	0	0	788
1823920	DSR COSTS AMORTIZED	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	13	0	0	0	0	0	0	0	13
1823920	DSR COSTS AMORTIZED	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTO	OTHER	624	0	0	0	0	0	0	0	624
1823920	DSR COSTS AMORTIZED	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	88	0	0	0	0	0	0	0	88
1823920	DSR COSTS AMORTIZED	102040	NEEA - WASHINGTON	OTHER	11,185	0	0	0	0	0	0	0	11,185
1823920	DSR COSTS AMORTIZED	102043	ENERGY CODE DEVELOPMENT	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	102044	HOME COMFORT - WASHINGTON	OTHER	162	0	0	0	0	0	0	0	162
1823920	DSR COSTS AMORTIZED	102045	WEATHERIZATION - WASHINGTON	OTHER	22	0	0	0	0	0	0	0	22
1823920	DSR COSTS AMORTIZED	102046	HASSLE FREE	OTHER	41	0	0	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	1,183	0	0	0	0	0	0	0	1,183
1823920	DSR COSTS AMORTIZED	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	24	0	0	0	0	0	0	0	24
1823920	DSR COSTS AMORTIZED	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	-114,872	0	0	0	0	0	0	0	-114,872
1823920	DSR COSTS AMORTIZED	102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	1,280	0	0	0	0	0	0	0	1,280
1823920	DSR COSTS AMORTIZED	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	1,353	0	0	0	0	0	0	0	1,353
1823920	DSR COSTS AMORTIZED	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	4,202	0	0	0	0	0	0	0	4,202
1823920	DSR COSTS AMORTIZED	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	848	0	0	0	0	0	0	0	848
1823920	DSR COSTS AMORTIZED	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	498	0	0	0	0	0	0	0	498
1823920	DSR COSTS AMORTIZED	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	82	0	0	0	0	0	0	0	82
1823920	DSR COSTS AMORTIZED	102185	WEB AUDIT PILOT - WA	OTHER	527	0	0	0	0	0	0	0	527
1823920	DSR COSTS AMORTIZED	102186	APPLIANCE REBATE - WA	OTHER	18	0	0	0	0	0	0	0	18
1823920	DSR COSTS AMORTIZED	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	71	0	0	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED	102196	POWER FORWARD UT 2002	OTHER	115	0	0	0	0	0	0	0	115
1823920	DSR COSTS AMORTIZED	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	28	0	0	0	0	0	0	0	28
1823920	DSR COSTS AMORTIZED	102206	SCHOOL ENERGY EDUCATION - WA	OTHER	3,807	0	0	0	0	0	0	0	3,807
1823920	DSR COSTS AMORTIZED	102209	AIR CONDITIONING - UT 2002	OTHER	24	0	0	0	0	0	0	0	24
1823920	DSR COSTS AMORTIZED	102213	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	1,509	0	0	0	0	0	0	0	1,509
1823920	DSR COSTS AMORTIZED	102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	3,675	0	0	0	0	0	0	0	3,675
1823920	DSR COSTS AMORTIZED	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	460	0	0	0	0	0	0	0	460
1823920	DSR COSTS AMORTIZED	102225	AIR CONDITIONING - UT 2003	OTHER	2,564	0	0	0	0	0	0	0	2,564



Regulatory Assests

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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	1,187
1823920	DSR COSTS AMORTIZED	102227	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	895	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	13
1823920	DSR COSTS AMORTIZED	102229	ENERGY FINANSWER - UT 2003	OTHER	1,542	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	1,658
1823920	DSR COSTS AMORTIZED	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	191	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	14
1823920	DSR COSTS AMORTIZED	102233	POWER FORWARD - UT 2003	OTHER	-27	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
1823920	DSR COSTS AMORTIZED	102327	COMMERCIAL SELF-DIRECT UT 2003	OTHER	4	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	7
1823920	DSR COSTS AMORTIZED	102336	LOW INCOME - UTAH - 2004	OTHER	22	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	3,581
1823920	DSR COSTS AMORTIZED	102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	OTHER	2,910	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	3,026
1823920	DSR COSTS AMORTIZED	102340	COMMERCIAL RETROFIT LIGHTING - UT 2004	OTHER	1,547	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	285
1823920	DSR COSTS AMORTIZED	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	-1	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	1,227
1823920	DSR COSTS AMORTIZED	102344	INDUSTRIAL FINANSWER - UT 2004	OTHER	2,562	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	230
1823920	DSR COSTS AMORTIZED	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	51	0	0	0	0	0	0	51
1823920	DSR COSTS AMORTIZED	102347	POWER FORWARD - UT 2004	OTHER	54	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	89
1823920	DSR COSTS AMORTIZED	102349	INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	129	0	0	0	0	0	0	129
1823920	DSR COSTS AMORTIZED	102443	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	561	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	76
1823920	DSR COSTS AMORTIZED	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTO	OTHER	9,257	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	3,275
1823920	DSR COSTS AMORTIZED	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	446	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	146
1823920	DSR COSTS AMORTIZED	102462	UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	-587,832	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	2
1823920	DSR COSTS AMORTIZED	102503	C&I LIGHTING LOAD CONTROL - UTAH - 2004	OTHER	23	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	102532	LOW INCOME - UTAH - 2005	OTHER	48	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	3,306
1823920	DSR COSTS AMORTIZED	102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	3,060	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	2,347
1823920	DSR COSTS AMORTIZED	102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	65	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	223



Regulatory Assests

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

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	1,476
1823920	DSR COSTS AMORTIZED	102540	INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	3,485	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	60
1823920	DSR COSTS AMORTIZED	102543	POWER FORWARD - UTAH - 2005	OTHER	50	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	67
1823920	DSR COSTS AMORTIZED	102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	103	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	944
1823920	DSR COSTS AMORTIZED	102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,967	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	421
1823920	DSR COSTS AMORTIZED	102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	105	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	36
1823920	DSR COSTS AMORTIZED	102556	1823920/102556	OTHER	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	53
1823920	DSR COSTS AMORTIZED	102586	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	102706	LOW INCOME-UTAH-2006	OTHER	119	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	3,752
1823920	DSR COSTS AMORTIZED	102708	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	OTHER	8,624	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	1,499
1823920	DSR COSTS AMORTIZED	102712	ENERGY FINANSWER-UTAH-2006	OTHER	2,187	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	2,748
1823920	DSR COSTS AMORTIZED	102717	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	65	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	122
1823920	DSR COSTS AMORTIZED	102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	1,848	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	2,469
1823920	DSR COSTS AMORTIZED	102721	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	536	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	211
1823920	DSR COSTS AMORTIZED	102723	C&I LIGHTING LOAD CONTROL -UTAH-2006	OTHER	8	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
1823920	DSR COSTS AMORTIZED	102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	241	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	15,240
1823920	DSR COSTS AMORTIZED	102767	DSR COSTS BEING AMORTIZED	OTHER	-44,183	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
1823920	DSR COSTS AMORTIZED	102819	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,982	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	883
1823920	DSR COSTS AMORTIZED	102821	ENERGY FINANSWER - UTAH - 2007	OTHER	1,952	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	3,369
1823920	DSR COSTS AMORTIZED	102823	LOW INCOME - UTAH - 2007	OTHER	117	0	0	0	0	0	0	117
1823920	DSR COSTS AMORTIZED	102824	POWER FORWARD - UTAH - 2007	OTHER	50	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	3,399
1823920	DSR COSTS AMORTIZED	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	61	0	0	0	0	0	0	61



Regulatory Assests

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

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1823920	DSR COSTS AMORTIZED	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	108	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	1,936
1823920	DSR COSTS AMORTIZED	102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,277	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	968
1823920	DSR COSTS AMORTIZED	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	187	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	277
1823920	DSR COSTS AMORTIZED	102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	3,034	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
1823920	DSR COSTS AMORTIZED	102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	7,175	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	526
1823920	DSR COSTS AMORTIZED	102908	ENERGY FINANSWER - UTAH - 2008	OTHER	3,466	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	4,289
1823920	DSR COSTS AMORTIZED	102910	LOW INCOME - UTAH 2008	OTHER	127	0	0	0	0	0	0	127
1823920	DSR COSTS AMORTIZED	102911	POWER FORWARD - UTAH - 2008	OTHER	50	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	2,570
1823920	DSR COSTS AMORTIZED	102913	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	83	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	126
1823920	DSR COSTS AMORTIZED	102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	1,664	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	3,791
1823920	DSR COSTS AMORTIZED	102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	1,133	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	1,053
1823920	DSR COSTS AMORTIZED	102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	OTHER	4	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	102920	IRRIGATION LOAD CONTROL - UTAH	OTHER	762	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	7,817
1823920	DSR COSTS AMORTIZED	102964	CALIFORNIA DSM EXPENSE - 2009	OTHER	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	9,817
1823920	DSR COSTS AMORTIZED	102977	AIR CONDITIONING - UTAH - 2009	OTHER	500	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	2,532
1823920	DSR COSTS AMORTIZED	102979	INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	5,215	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	162
1823920	DSR COSTS AMORTIZED	102981	POWER FORWARD - UTAH - 2009	OTHER	50	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	2,339
1823920	DSR COSTS AMORTIZED	102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	53	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	72
1823920	DSR COSTS AMORTIZED	102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,446	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	3,258
1823920	DSR COSTS AMORTIZED	102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	776	0	0	0	0	0	0	776
1823920	DSR COSTS AMORTIZED	102988	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	947	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	2,732
1823920	DSR COSTS AMORTIZED	102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	OTHER	25,439	0	0	0	0	0	0	25,439



Regulatory Assests

Average of Monthly Averages Ending - December 2018
 Allocation Method - Factor West Control Area
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1823920	DSR COSTS AMORTIZED	102992	ENERGY FINANSWER - WYOMING PPL - 2009	OTHER	21	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	96
1823920	DSR COSTS AMORTIZED	102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	OTHER	140	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	439
1823920	DSR COSTS AMORTIZED	102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	OTHER	86	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	139
1823920	DSR COSTS AMORTIZED	102999	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	OTHER	59	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	5
1823920	DSR COSTS AMORTIZED	103001	SELF DIRECT - INDUSTRIAL - WY - 2009	OTHER	12	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	2
1823920	DSR COSTS AMORTIZED	103004	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	OTHER	2	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	236
1823920	DSR COSTS AMORTIZED	103006	INDUSTRIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	34	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	40
1823920	DSR COSTS AMORTIZED	103008	INDUSTRIAL FINANSWER Cat 2 - WY 2009	OTHER	34	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	-10,759
1823920	DSR COSTS AMORTIZED	103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	OTHER	-10,609	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	-10,192
1823920	DSR COSTS AMORTIZED	103031	OUTREACH and COMMUNICATIONS - UT 2009	OTHER	571	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
1823920	DSR COSTS AMORTIZED	103071	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,836	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	1,490
1823920	DSR COSTS AMORTIZED	103073	ENERGY FINANSWER - UTAH - 2010	OTHER	3,246	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	4,524
1823920	DSR COSTS AMORTIZED	103075	LOW INCOME - UTAH - 2010	OTHER	258	0	0	0	0	0	0	258
1823920	DSR COSTS AMORTIZED	103076	POWER FORWARD - UTAH # 2010	OTHER	50	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	2,370
1823920	DSR COSTS AMORTIZED	103078	COMMERCIAL SELF-DIRECT - UTAH - 2010	OTHER	187	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	330
1823920	DSR COSTS AMORTIZED	103080	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	2,605	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	4,107
1823920	DSR COSTS AMORTIZED	103082	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,019	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	986
1823920	DSR COSTS AMORTIZED	103085	IRRIGATION LOAD CONTROL - UTAH - 2010	OTHER	2,513	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	16,876
1823920	DSR COSTS AMORTIZED	103087	OUTREACH and COMMUNICATIONS - UT 2010	OTHER	1,485	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	11
1823920	DSR COSTS AMORTIZED	103090	INDUSTRIAL FINANSWER-WY-2010 CAT3	OTHER	669	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	176
1823920	DSR COSTS AMORTIZED	103093	HOME ENERGY EFF INCENT PROG Y-2010 CAT1	OTHER	740	0	0	0	0	0	0	740



Regulatory Assests

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1823920	DSR COSTS AMORTIZED	103094	LOW-INCOME WEATHERZTN - WY 2010 CAT1	OTHER	49	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	65
1823920	DSR COSTS AMORTIZED	103096	INDUSTRIAL FINANSWER EXP WY-2010 CAT3	OTHER	127	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	3
1823920	DSR COSTS AMORTIZED	103098	SELF DIRECT -INDUSTRIAL -WY-2010 CAT3	OTHER	12	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	587
1823920	DSR COSTS AMORTIZED	103100	INDUSTRIAL FINAN EXPRESS WY-2010 CAT2	OTHER	55	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	186
1823920	DSR COSTS AMORTIZED	103102	INDUSTRIAL FINANSWER -WY 2010 CAT2	OTHER	125	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	1
1823920	DSR COSTS AMORTIZED	103104	Check Disb-Wires/ACH Out Clearing - BT	OTHER	3	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	724
1823920	DSR COSTS AMORTIZED	103163	Commercial Direct Install - Utah - 2011	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103164	Commercial Curtailment - Utah - 2011	OTHER	30	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
1823920	DSR COSTS AMORTIZED	103168	CALIFORNIA DSM EXPENSE - 2011	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103169	Commercial Curtailment - Oregon	OTHER	27	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	6,498
1823920	DSR COSTS AMORTIZED	103182	AIR CONDITIONING - UTAH - 2011	OTHER	1,305	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	3,647
1823920	DSR COSTS AMORTIZED	103184	INDUSTRIAL FINANSWER - UTAH - 2011	OTHER	5,016	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	255
1823920	DSR COSTS AMORTIZED	103186	Power Forward - Utah - 2011	OTHER	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	1,880
1823920	DSR COSTS AMORTIZED	103188	COMMERCIAL SELF-DIRECT - UTAH - 2011	OTHER	126	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	240
1823920	DSR COSTS AMORTIZED	103190	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	3,071	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	4,607
1823920	DSR COSTS AMORTIZED	103192	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,233	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	411
1823920	DSR COSTS AMORTIZED	103195	IRRIGATION LOAD CONTROL - UTAH - 2011	OTHER	2,513	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	11,360
1823920	DSR COSTS AMORTIZED	103197	OUTREACH and COMMUNICATIONS - UT 2011	OTHER	1,437	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	30
1823920	DSR COSTS AMORTIZED	103200	INDUSTRIAL FINANSWER-WY-2011 CAT3	OTHER	433	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	183
1823920	DSR COSTS AMORTIZED	103203	HOME ENERGY EFF INCENT PROG Y-2011 CAT1	OTHER	1,070	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	42
1823920	DSR COSTS AMORTIZED	103205	COMMERCIAL FINANSWER EXP WY-2011 CAT3	OTHER	102	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	168



Regulatory Assests

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

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1823920	DSR COSTS AMORTIZED	103207	Self Direct - Commercial -WY-2011 CAT3	OTHER	6	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	268
1823920	DSR COSTS AMORTIZED	103209	COMMERCIAL FINANSWER EXP- WY-2011 CAT2	OTHER	894	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	55
1823920	DSR COSTS AMORTIZED	103211	ENERGY FINANSWER -WY 2011 CAT2	OTHER	51	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	98
1823920	DSR COSTS AMORTIZED	103213	Self Direct - Commercial WY-2011 CAT2	OTHER	3	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	11
1823920	DSR COSTS AMORTIZED	103277	OUTREACH & COMM- WATTSMART - EVALUATION	OTHER	1,308	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	388
1823920	DSR COSTS AMORTIZED	103291	Portfolio -WY-2011 Cat4	OTHER	266	0	0	0	0	0	0	266
1823920	DSR COSTS AMORTIZED	103292	Portfolio - Washington	OTHER	3,296	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	7
1823920	DSR COSTS AMORTIZED	103295	Outreach And Communication-WY-2011	OTHER	1	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
1823920	DSR COSTS AMORTIZED	103300	AGRICULTURAL FINANSWER EXPRESS - WASHING	OTHER	75	0	0	0	0	0	0	75
1823920	DSR COSTS AMORTIZED	103301	PORTFOLIO -WY-2011 CAT2	OTHER	74	0	0	0	0	0	0	74
1823920	DSR COSTS AMORTIZED	103302	PORTFOLIO -WY-2011 CAT3	OTHER	110	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	1,292
1823920	DSR COSTS AMORTIZED	103311	CALIFORNIA DSM EXPENSE - 2012	OTHER	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	5,794
1823920	DSR COSTS AMORTIZED	103325	AIR CONDITIONING - UTAH - 2012	OTHER	1,470	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	6,899
1823920	DSR COSTS AMORTIZED	103327	INDUSTRIAL FINANSWER - UTAH - 2012	OTHER	2,935	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	177
1823920	DSR COSTS AMORTIZED	103330	REFRIGERATOR RECYCLING PGM- UTAH - 2012	OTHER	1,474	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	172
1823920	DSR COSTS AMORTIZED	103332	INDUSTRIAL SELF-DIRECT - UTAH - 2012	OTHER	429	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	1,943
1823920	DSR COSTS AMORTIZED	103334	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	6,221	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	1,280
1823920	DSR COSTS AMORTIZED	103336	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	460	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	2,097
1823920	DSR COSTS AMORTIZED	103338	HOME ENERGY EFF INCENTIVE PROG - UT 2012	OTHER	11,113	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	1,836
1823920	DSR COSTS AMORTIZED	103340	COMMERCIAL DIRECT INSTALL - UT 2012	OTHER	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	-30
1823920	DSR COSTS AMORTIZED	103342	ENERGY STORAGE DEMO PROJECT - UT 2012	OTHER	6	0	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED	103343	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	21	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	534



Regulatory Assests

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

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1823920	DSR COSTS AMORTIZED	103347	ENERGY FINANSWER-WY-2012 CAT3	OTHER	20	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	606
1823920	DSR COSTS AMORTIZED	103349	REFRIGERATOR RECYCLING-WY -2012 CAT1	OTHER	169	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	904
1823920	DSR COSTS AMORTIZED	103351	LOW-INCOME WEATHERZTN - WY 2012 CAT1	OTHER	31	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	143
1823920	DSR COSTS AMORTIZED	103353	INDUSTRIAL FINANSWER EXP WY-2012 CAT3	OTHER	170	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	4
1823920	DSR COSTS AMORTIZED	103355	SELF DIRECT -INDUSTRIAL -WY-2012 CAT3	OTHER	60	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	1,203
1823920	DSR COSTS AMORTIZED	103357	INDUSTRIAL FINAN EXPRESS WY-2012 CAT2	OTHER	58	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	59
1823920	DSR COSTS AMORTIZED	103359	INDUSTRIAL FINANSWER -WY 2012 CAT2	OTHER	205	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	1
1823920	DSR COSTS AMORTIZED	103361	SELF DIRECT- INDUSTRIAL WY-2012 CAT2	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103363	PORTFOLIO WY-2012 CAT1	OTHER	33	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	155
1823920	DSR COSTS AMORTIZED	103365	AGRICULTURAL FINANSWER EXP WY-2012 CAT2	OTHER	1	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
1823920	DSR COSTS AMORTIZED	103367	PORTFOLIO WY-2012 CAT2	OTHER	35	0	0	0	0	0	0	35
1823920	DSR COSTS AMORTIZED	103368	PORTFOLIO WY-2012 CAT3	OTHER	30	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103369	COMMERCIAL CURTAILMENT - OR 2012	OTHER	-27	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	8
1823920	DSR COSTS AMORTIZED	103496	PORTFOLIO - IDAHO	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103497	PORTFOLIO - UTAH	OTHER	42	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
1823920	DSR COSTS AMORTIZED	103646	PORTFOLIO - IDAHO 2013	OTHER	38	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	10,293
1823920	DSR COSTS AMORTIZED	103648	AIR CONDITIONING - UTAH - 2013	OTHER	66	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	1,445
1823920	DSR COSTS AMORTIZED	103650	INDUSTRIAL FINANSWER - UTAH - 2013	OTHER	2,168	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	120
1823920	DSR COSTS AMORTIZED	103653	REFRIGERATOR RECYCLING PGM- UTAH - 2013	OTHER	1,544	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	116
1823920	DSR COSTS AMORTIZED	103655	INDUSTRIAL SELF-DIRECT - UTAH - 2013	OTHER	319	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	1,314
1823920	DSR COSTS AMORTIZED	103657	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	8,290	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	1,444
1823920	DSR COSTS AMORTIZED	103660	IRRIGATION LOAD CONTROL - UTAH - 2013	OTHER	807	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	20,269



Regulatory Assests

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

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1823920	DSR COSTS AMORTIZED	103662	OUTREACH and COMMUNICATIONS - UT 2013	OTHER	1,406	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	70
1823920	DSR COSTS AMORTIZED	103671	HOME ENERGY REPORTING - UT 2013	OTHER	765	0	0	0	0	0	0	765
1823920	DSR COSTS AMORTIZED	103673	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	135	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	27
1823920	DSR COSTS AMORTIZED	103676	INDUSTRIAL FINANSWER-WY-2013 CAT3	OTHER	985	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	130
1823920	DSR COSTS AMORTIZED	103678	HOME ENERGY EFF INCENT PROG Y-2013 CAT1	OTHER	884	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	41
1823920	DSR COSTS AMORTIZED	103680	COMMERCIAL FINANSWER EXP WY-2013 CAT3	OTHER	424	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	169
1823920	DSR COSTS AMORTIZED	103682	SELF DIRECT - COMMERCIAL -WY-2013 CAT3	OTHER	2	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	9
1823920	DSR COSTS AMORTIZED	103684	COMMERCIAL FINANSWER EXP - WY-2013 CAT2	OTHER	1,234	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	85
1823920	DSR COSTS AMORTIZED	103686	ENERGY FINANSWER -WY 2013 CAT2	OTHER	26	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	58
1823920	DSR COSTS AMORTIZED	103688	SELF DIRECT - COMMERCIAL WY-2013 CAT2	OTHER	2	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	8
1823920	DSR COSTS AMORTIZED	103690	PORTFOLIO WY-2013 CAT1	OTHER	130	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	178
1823920	DSR COSTS AMORTIZED	103692	AGRICULTURAL FINANSWER EXP WY-2013 CAT2	OTHER	10	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
1823920	DSR COSTS AMORTIZED	103694	PORTFOLIO WY-2013 CAT2	OTHER	38	0	0	0	0	0	0	38
1823920	DSR COSTS AMORTIZED	103695	PORTFOLIO WY-2013 CAT3	OTHER	26	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103700	PORTFOLIO - UTAH 2013	OTHER	435	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	2
1823920	DSR COSTS AMORTIZED	103732	COMMERCIAL (WSB) WATTSMART BUSINESS - UT	OTHER	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
1823920	DSR COSTS AMORTIZED	103735	WSB - WATTSMART BUSINESS - UT- 2013	OTHER	12	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	5,435
1823920	DSR COSTS AMORTIZED	103741	INDUSTRIAL WATTSMART BUSINESS - WA-2013	OTHER	6,233	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	4,049
1823920	DSR COSTS AMORTIZED	103743	AGRICULTURAL (WSB) WATTSMART BUSINESS -	OTHER	306	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
1823920	DSR COSTS AMORTIZED	103754	PORTFOLIO - IDAHO 2014	OTHER	30	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	24,564
1823920	DSR COSTS AMORTIZED	103757	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103758	AIR CONDITIONING - UTAH - 2014	OTHER	1	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	401



Regulatory Assests

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

Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103760	ENERGY FINANSWER - UTAH - 2014	OTHER	37	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	24,908
1823920	DSR COSTS AMORTIZED	103762	HOME ENERGY REPORTING - UT 2014	OTHER	1,630	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	60
1823920	DSR COSTS AMORTIZED	103764	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	144	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	597
1823920	DSR COSTS AMORTIZED	103766	LOW INCOME - UTAH - 2014	OTHER	170	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	1,585
1823920	DSR COSTS AMORTIZED	103768	PORTFOLIO - UTAH 2014	OTHER	242	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	1,762
1823920	DSR COSTS AMORTIZED	103770	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,203	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	1
1823920	DSR COSTS AMORTIZED	103772	COMMERCIAL SELF-DIRECT - UTAH - 2014	OTHER	29	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	53
1823920	DSR COSTS AMORTIZED	103774	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	12,239	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	6,640
1823920	DSR COSTS AMORTIZED	103776	WSB - WATTSMART BUS- UT- 2014	OTHER	3,636	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	161
1823920	DSR COSTS AMORTIZED	103778	U.of Utah Student Energy Sponsorship- UT	OTHER	5	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	4
1823920	DSR COSTS AMORTIZED	103780	AGRICULTURAL FINANSWER EXP WY-2014 CAT3	OTHER	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	1,178
1823920	DSR COSTS AMORTIZED	103782	COMMERCIAL FINANSWER EXP WY-2014 CAT3	OTHER	255	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	32
1823920	DSR COSTS AMORTIZED	103784	ENERGY FINANSWER-WY-2014 CAT3	OTHER	71	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	1,183
1823920	DSR COSTS AMORTIZED	103786	INDUSTRIAL FINANSWER -WY 2014 CAT2	OTHER	95	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	356
1823920	DSR COSTS AMORTIZED	103788	INDUSTRIAL FINAN EXPRESS WY-2014 CAT2	OTHER	136	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	203
1823920	DSR COSTS AMORTIZED	103790	LOW-INCOME WEATHERZTN - WY 2014 CAT1	OTHER	30	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103791	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	157	0	0	0	0	0	0	157
1823920	DSR COSTS AMORTIZED	103792	PORTFOLIO WY-2014 CAT1	OTHER	63	0	0	0	0	0	0	63
1823920	DSR COSTS AMORTIZED	103793	PORTFOLIO WY-2014 CAT2	OTHER	147	0	0	0	0	0	0	147
1823920	DSR COSTS AMORTIZED	103794	PORTFOLIO WY-2014 CAT3	OTHER	258	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	159
1823920	DSR COSTS AMORTIZED	103796	SELF DIRECT - COMMERCIAL WY-2014 CAT2	OTHER	2	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	2
1823920	DSR COSTS AMORTIZED	103798	SELF DIRECT- INDUSTRIAL WY-2014 CAT2	OTHER	2	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	198



Regulatory Assests

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

Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103805	WSB - WATTSMART BUSINESS - CA- 2014	OTHER	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	32
1823920	DSR COSTS AMORTIZED	103809	WSB Small Business Comm - ID-2014	OTHER	11	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	8
1823920	DSR COSTS AMORTIZED	103811	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	26	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	7
1823920	DSR COSTS AMORTIZED	103813	WBS Small Business Ind - WY Cat2-2014	OTHER	5	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	1,635
1823920	DSR COSTS AMORTIZED	103815	WBS Small Business Ind- UT-2014	OTHER	23	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	557
1823920	DSR COSTS AMORTIZED	103817	WBS Small Business Ind- WA-2014	OTHER	46	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	20
1823920	DSR COSTS AMORTIZED	103835	HOME ENERGY REPORTING - WY 2014	OTHER	23	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	103845	REFRIGERATOR RECYCLING COMM - WASHINGTON	OTHER	1	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
1823920	DSR COSTS AMORTIZED	103858	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	8	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	26
1823920	DSR COSTS AMORTIZED	103860	WSB - Wattsmart Business- WY Cat 3- 2014	OTHER	5	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	5
1823920	DSR COSTS AMORTIZED	103865	CALIFORNIA DSM EXPENSE - 2015	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103874	PORTFOLIO - IDAHO 2015	OTHER	23	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	410
1823920	DSR COSTS AMORTIZED	103877	WSB Small Business Comm - ID-2015	OTHER	1,345	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	264
1823920	DSR COSTS AMORTIZED	103879	HOME ENERGY REPORTING - ID 2015	OTHER	136	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	227
1823920	DSR COSTS AMORTIZED	103881	OUTREACH AND COMMUNICATION ID-2015	OTHER	153	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	4,174
1823920	DSR COSTS AMORTIZED	103887	HOME ENERGY EFF INCENTIVE PROG - UT 2015	OTHER	18,922	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	2,878
1823920	DSR COSTS AMORTIZED	103891	IRRIGATION LOAD CONTROL - UTAH - 2015	OTHER	476	0	0	0	0	0	0	476
1823920	DSR COSTS AMORTIZED	103892	LOW INCOME - UTAH - 2015	OTHER	64	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	1,611
1823920	DSR COSTS AMORTIZED	103894	PORTFOLIO - UTAH 2015	OTHER	370	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	1,125
1823920	DSR COSTS AMORTIZED	103896	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,890	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	15,213
1823920	DSR COSTS AMORTIZED	103901	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2015	OTHER	6,316	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	4,777
1823920	DSR COSTS AMORTIZED	103903	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	257	0	0	0	0	0	0	257



Regulatory Assests

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

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1823920	DSR COSTS AMORTIZED	103904	U.of Utah Student Energy Sponsorship- UT	OTHER	6	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	3,896
1823920	DSR COSTS AMORTIZED	103906	WBS Small Business Ind- UT-2015	OTHER	262	0	0	0	0	0	0	262
1823920	DSR COSTS AMORTIZED	103907	AGRICULTURAL FINANSWER EXP WY-2015 CAT2	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103909	COMMERCIAL FINANSWER EXP- WY-2015 CAT2	OTHER	97	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	54
1823920	DSR COSTS AMORTIZED	103911	ENERGY FINANSWER -WY 2015 CAT2	OTHER	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	43
1823920	DSR COSTS AMORTIZED	103913	HOME ENERGY EFF INCENT PROG Y-2015 CAT1	OTHER	1,207	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	2
1823920	DSR COSTS AMORTIZED	103915	INDUSTRIAL FINANSWER-WY-2015 CAT3	OTHER	85	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	9
1823920	DSR COSTS AMORTIZED	103917	INDUSTRIAL FINANSWER EXP WY-2015 CAT3	OTHER	3	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	30
1823920	DSR COSTS AMORTIZED	103919	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	121	0	0	0	0	0	0	121
1823920	DSR COSTS AMORTIZED	103920	PORTFOLIO WY-2015 CAT1	OTHER	71	0	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED	103921	PORTFOLIO WY-2015 CAT2	OTHER	29	0	0	0	0	0	0	29
1823920	DSR COSTS AMORTIZED	103922	PORTFOLIO WY-2015 CAT3	OTHER	47	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	99
1823920	DSR COSTS AMORTIZED	103925	SELF DIRECT - COMMERCIAL -WY-2015 CAT3	OTHER	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	1
1823920	DSR COSTS AMORTIZED	103928	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	639	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	1,071
1823920	DSR COSTS AMORTIZED	103930	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	286	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	139
1823920	DSR COSTS AMORTIZED	103932	WSB- Wattsmart Business- WY Cat 3- 2015	OTHER	178	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	1
1823920	DSR COSTS AMORTIZED	103934	REFRIG RECYCLE COMM -WY 2015 CAT3	OTHER	1	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	381
1823920	DSR COSTS AMORTIZED	103936	WBS- Wattsmart Bus Ind- WY Cat3-2015	OTHER	1,487	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	18
1823920	DSR COSTS AMORTIZED	103938	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	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	3
1823920	DSR COSTS AMORTIZED	103962	Portfolio - EM&V C&I - ID- 2015	OTHER	2	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	41
1823920	DSR COSTS AMORTIZED	104013	CALIFORNIA DSM EXPENSE - 2016	OTHER	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	94
1823920	DSR COSTS AMORTIZED	104018	OUTREACH AND COMMUNICATION ID-2016	OTHER	98	0	0	0	0	0	0	98
1823920	DSR COSTS AMORTIZED	104019	PORTFOLIO - IDAHO 2016	OTHER	6	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	166



Regulatory Assests

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

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1823920	DSR COSTS AMORTIZED	104021	Portfolio - EM&V RES - ID- 2016	OTHER	165	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	1,392
1823920	DSR COSTS AMORTIZED	104024	WSB Small Business Ind - ID 2016	OTHER	220	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	607
1823920	DSR COSTS AMORTIZED	104026	WSB Wattsmart Business Agric - ID-2016	OTHER	311	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	4,957
1823920	DSR COSTS AMORTIZED	104029	HOME ENERGY EFF INCENTIVE PROG - UT 2016	OTHER	12,572	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	2,335
1823920	DSR COSTS AMORTIZED	104031	IRRIGATION LOAD CONTROL - UTAH - 2016	OTHER	430	0	0	0	0	0	0	430
1823920	DSR COSTS AMORTIZED	104032	LOW INCOME - UTAH - 2016	OTHER	59	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	1,313
1823920	DSR COSTS AMORTIZED	104034	PORTFOLIO - UTAH 2016	OTHER	164	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	182
1823920	DSR COSTS AMORTIZED	104036	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,565	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	20,226
1823920	DSR COSTS AMORTIZED	104038	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2016	OTHER	10,333	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	114
1823920	DSR COSTS AMORTIZED	104041	WSB - WATTSMART BUS- UT- 2016	OTHER	5,308	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	1,099
1823920	DSR COSTS AMORTIZED	104043	U.of Utah Student Energy Sponsorship- UT	OTHER	5	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	94
1823920	DSR COSTS AMORTIZED	104045	HOME ENERGY EFF INCENT PROG Y-2016 CAT1	OTHER	659	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	14
1823920	DSR COSTS AMORTIZED	104047	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	79	0	0	0	0	0	0	79
1823920	DSR COSTS AMORTIZED	104048	PORTFOLIO WY-2016 CAT1	OTHER	131	0	0	0	0	0	0	131
1823920	DSR COSTS AMORTIZED	104049	PORTFOLIO WY-2016 CAT2	OTHER	37	0	0	0	0	0	0	37
1823920	DSR COSTS AMORTIZED	104050	PORTFOLIO WY-2016 CAT3	OTHER	45	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	16
1823920	DSR COSTS AMORTIZED	104052	REFRIG RECYCLE COMM -WY 2016 CAT2	OTHER	1	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	-1
1823920	DSR COSTS AMORTIZED	104054	WSB- Wattsmart Bus Comm -WY Cat2 -2016	OTHER	1,449	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	193
1823920	DSR COSTS AMORTIZED	104056	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	912	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	467
1823920	DSR COSTS AMORTIZED	104058	WBS- Wattsmart Bus Ind- WY Cat3-2016	OTHER	1,239	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	4
1823920	DSR COSTS AMORTIZED	104060	WSB- Wattsmart Business Agric - WY Cat3 -	OTHER	2	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	602
1823920	DSR COSTS AMORTIZED	104080	OUTREACH & COMM WATTSMT WY-2016 CAT2	OTHER	44	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	42



Regulatory Assests

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

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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					40,156	0	0	0	0	0	68	0	40,087
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 PROGM-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



Regulatory Assests

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

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1823930	DSR COSTS NOT AMORT	102967	INDUSTRIAL FINANSWER - ID-UT 2009	OTHER	309	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	3,816
1823930	DSR COSTS NOT AMORT	102969	LOW INCOME WZ - ID-UT 2009	OTHER	198	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	287
1823930	DSR COSTS NOT AMORT	102971	REFRIGERATOR RECYCLING PGM - ID-UT 2009	OTHER	108	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	190
1823930	DSR COSTS NOT AMORT	102973	INDUSTRIAL FINANSWER EXPR - ID-UT 2009	OTHER	74	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	807
1823930	DSR COSTS NOT AMORT	102975	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	594	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	47
1823930	DSR COSTS NOT AMORT	103062	INDUSTRIAL FINANSWER - ID-UT 2010	OTHER	322	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	4,283
1823930	DSR COSTS NOT AMORT	103064	LOW INCOME WZ - ID-UT 2010	OTHER	134	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
1823930	DSR COSTS NOT AMORT	103066	REFRIGERATOR RECYCLING PGM - ID-UT 2010	OTHER	166	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	513
1823930	DSR COSTS NOT AMORT	103068	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	OTHER	107	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	637
1823930	DSR COSTS NOT AMORT	103070	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	1,305	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	23
1823930	DSR COSTS NOT AMORT	103172	INDUSTRIAL FINANSWER - ID-UT 2011	OTHER	143	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	37
1823930	DSR COSTS NOT AMORT	103174	LOW INCOME WZ - ID-UT 2011	OTHER	425	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	126
1823930	DSR COSTS NOT AMORT	103177	COMMERCIAL FINANSWER EXPR - ID-UT 2011	OTHER	632	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	77
1823930	DSR COSTS NOT AMORT	103179	IRRIGATION EFFICIENCY PRGRM - ID-UT 2011	OTHER	508	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	699
1823930	DSR COSTS NOT AMORT	103312	ENERGY FINANSWER - ID 2012	OTHER	35	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	303
1823930	DSR COSTS NOT AMORT	103314	IRRIGATION INTERRUPTIBLE- ID 2012	OTHER	44	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	296
1823930	DSR COSTS NOT AMORT	103317	REFRIGERATOR RECYCLING PGM - ID 2012	OTHER	115	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	706
1823930	DSR COSTS NOT AMORT	103319	INDUSTRIAL FINANSWER EXPR - ID 2012	OTHER	226	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	847
1823930	DSR COSTS NOT AMORT	103321	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	789	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
1823930	DSR COSTS NOT AMORT	103323	AGRICULTURAL FINANSWER EXPR - ID 2012	OTHER	7	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	6



Regulatory Assests

Average of Monthly Averages Ending - December 2018
 Allocation Method - Factor West Control Area
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1823930	DSR COSTS NOT AMORT	103634	AGRICULTURAL FINANSWER EXPR - ID 2013	OTHER	21	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	77	
1823930	DSR COSTS NOT AMORT	103636	INDUSTRIAL FINANSWER - ID 2013	OTHER	294	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	226	
1823930	DSR COSTS NOT AMORT	103640	REFRIGERATOR RECYCLING PGM - ID 2013	OTHER	115	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	615	
1823930	DSR COSTS NOT AMORT	103642	INDUSTRIAL FINANSWER EXPR - ID 2013	OTHER	363	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	1,222	
1823930	DSR COSTS NOT AMORT	103644	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	844	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	58	
1823930	DSR COSTS NOT AMORT	103746	AGRICULTURAL FINANSWER EXPR - ID 2014	OTHER	122	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	683	
1823930	DSR COSTS NOT AMORT	103748	ENERGY FINANSWER - ID 2014	OTHER	154	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	854	
1823930	DSR COSTS NOT AMORT	103750	INDUSTRIAL FINANSWER - ID 2014	OTHER	105	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	268	
1823930	DSR COSTS NOT AMORT	103752	IRRIGATION EFFICIENCY PRGRM - ID 2014	OTHER	449	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	298	
1823930	DSR COSTS NOT AMORT	103755	REFRIGERATOR RECYCLING PGM - ID 2014	OTHER	122	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	2	
1823930	DSR COSTS NOT AMORT	103867	COMMERCIAL FINANSWER EXPR - ID 2015	OTHER	157	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	6	
1823930	DSR COSTS NOT AMORT	103869	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	848	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	63	
1823930	DSR COSTS NOT AMORT	103871	INDUSTRIAL FINANSWER EXPR - ID 2015	OTHER	80	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	236	
1823930	DSR COSTS NOT AMORT	103873	LOW INCOME WZ - ID- 2015	OTHER	296	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	106	
1823930	DSR COSTS NOT AMORT	104014	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	450	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	80	
1823930	DSR COSTS NOT AMORT	104017	LOW INCOME WZ - ID- 2016	OTHER	245	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	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	3,457	
1823940	DSR CARRYING CHARGES	102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	-680	0	0	0	0	0	0	-680	
1823940	DSR CARRYING CHARGES	102766	DSR CARRYING CHARGES	IDU	163	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	-102	
1823940	DSR CARRYING CHARGES	103141	Wy DSM - Cat2 - Carrying Charges	OTHER	-34	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	-86	
1823940 Total					2,719	0	0	0	0	0	163	0	2,556



Regulatory Assests

Average of Monthly Averages Ending - December 2018
 Allocation Method - Factor West Control Area
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1823990	OTHR REG ASSET-N CST 138015 Reg Asset Current - Energy West Mining	CAEE	4,575	0	0	0	1,135	2,990	448	2	0
1823990	OTHR REG ASSET-N CST 138020 Reg Asset Current - DSM	OTHER	4,573	0	0	0	0	0	0	0	4,573
1823990	OTHR REG ASSET-N CST 138045 Reg Asset Current - GHG Allowances	OTHER	356	0	0	0	0	0	0	0	356
1823990	OTHR REG ASSET-N CST 138050 Reg Asset Current - Def Net Power Costs	OTHER	10,169	0	0	0	0	0	0	0	10,169
1823990	OTHR REG ASSET-N CST 138055 Reg Asset Current - Def RECs in Rates	OTHER	888	0	0	0	0	0	0	0	888
1823990	OTHR REG ASSET-N CST 138060 Reg Asset Current - BPA Balancing Accts	OTHER	6,337	0	0	0	0	0	0	0	6,337
1823990	OTHR REG ASSET-N CST 138090 Reg Asset Current - Solar Feed-In	OTHER	3,902	0	0	0	0	0	0	0	3,902
1823990	OTHR REG ASSET-N CST 138190 Reg Asset Current - Other	OTHER	1,951	0	0	0	0	0	0	0	1,951
1823990	OTHR REG ASSET-N CST 186100 Calif Alternative Rate for Energy (CARE)	OTHER	508	0	0	0	0	0	0	0	508
1823990	OTHR REG ASSET-N CST 186119 Reg Asset - DSM - CA - Balance Reclass	OTHER	2,214	0	0	0	0	0	0	0	2,214
1823990	OTHR REG ASSET-N CST 186129 Reg Asset - DSM - ID - Balance Reclass	OTHER	1,538	0	0	0	0	0	0	0	1,538
1823990	OTHR REG ASSET-N CST 186137 RegA - DSM - OR - Reclass to Current	OTHER	-82	0	0	0	0	0	0	0	-82
1823990	OTHR REG ASSET-N CST 186139 Reg Asset - DSM - OR - Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 186149 Reg Asset - DSM - UT - Balance Reclass	OTHER	4,488	0	0	0	0	0	0	0	4,488
1823990	OTHR REG ASSET-N CST 186157 RegA - DSM - WA - Reclass to Current	OTHER	-30	0	0	0	0	0	0	0	-30
1823990	OTHR REG ASSET-N CST 186159 Reg Asset - DSM - WA - Balance Reclass	OTHER	1,839	0	0	0	0	0	0	0	1,839
1823990	OTHR REG ASSET-N CST 186167 RegA - DSM - WY - Reclass to Current	OTHER	-4,461	0	0	0	0	0	0	0	-4,461
1823990	OTHR REG ASSET-N CST 186169 Reg Asset - DSM - WY - Balance Reclass	OTHER	279	0	0	0	0	0	0	0	279
1823990	OTHR REG ASSET-N CST 186502 POWERDALE HYDRO DECOM REG ASSET - ID	IDU	65	0	0	0	0	0	65	0	0
1823990	OTHR REG ASSET-N CST 186793 RegA - Deer Creek - OR - Recl to Curr	CAEE	-4,575	0	0	0	-1,135	-2,990	-448	-2	0
1823990	OTHR REG ASSET-N CST 187042 Reg Asset - CA GHG Allowances	OTHER	-972	0	0	0	0	0	0	0	-972
1823990	OTHR REG ASSET-N CST 187048 RegA - CA GHG Allowances - Recl to Curr	OTHER	-356	0	0	0	0	0	0	0	-356
1823990	OTHR REG ASSET-N CST 187049 RegA - CA GHG Allowances - Balance Recl	OTHER	1,348	0	0	0	0	0	0	0	1,348
1823990	OTHR REG ASSET-N CST 187051 WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	135	0	0	135	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187191 Reg Asset - WA RPS Purchase	OTHER	59	0	0	0	0	0	0	0	59
1823990	OTHR REG ASSET-N CST 187223 Reg Asset - Tax Adj on PR Benefits - OR	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187255 RegA - BPA Balancing Accts - Recl to Cur	OTHER	-6,337	0	0	0	0	0	0	0	-6,337
1823990	OTHR REG ASSET-N CST 187300 CA - Jan 2010 Storm Costs	OTHER	2,440	0	0	0	0	0	0	0	2,440
1823990	OTHR REG ASSET-N CST 187305 RegA - ID 2017 Protocol - MSP Deferral	IDU	75	0	0	0	0	0	75	0	0
1823990	OTHR REG ASSET-N CST 187306 RegA - UT 2017 Protocol - MSP Deferral	UT	6,600	0	0	0	0	6,600	0	0	0
1823990	OTHR REG ASSET-N CST 187307 RegA - WY 2017 Protocol - MSP Deferral	WYU	1,600	0	0	0	1,600	0	0	0	0
1823990	OTHR REG ASSET-N CST 187311 Contra Reg Asset-Carbon Plt Dec/Inv-CA	CA	-52	-52	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187320 Reg Asset - Deprec Increase - ID	IDU	1,655	0	0	0	0	0	1,655	0	0
1823990	OTHR REG ASSET-N CST 187321 Reg Asset - Deprec Increase - UT	UT	1,665	0	0	0	0	1,665	0	0	0
1823990	OTHR REG ASSET-N CST 187322 Reg Asset - Deprec Increase - WY	WYP	5,748	0	0	0	5,748	0	0	0	0
1823990	OTHR REG ASSET-N CST 187330 Reg Asset - Carbon Unrec Plant - ID	IDU	1,197	0	0	0	0	0	1,197	0	0
1823990	OTHR REG ASSET-N CST 187332 Reg Asset - Carbon Unrec Plant - UT	UT	8,612	0	0	0	0	8,612	0	0	0
1823990	OTHR REG ASSET-N CST 187334 Reg Asset - Carbon Unrec Plant - WY	WYP	2,895	0	0	0	2,895	0	0	0	0
1823990	OTHR REG ASSET-N CST 187338 REG ASSET - CARBON PLT DECOM/INVENTORY	CAGE	3,449	0	0	0	782	2,342	323	2	0
1823990	OTHR REG ASSET-N CST 187345 Reg Asset - UT - Pref Stock Redemp Loss	OTHER	471	0	0	0	0	0	0	0	471



Regulatory Assests

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST 187346 Reg Asset - WY - Pref Stock Redemp Loss	OTHER	162	0	0	0	0	0	0	0	162
1823990	OTHR REG ASSET-N CST 187347 Reg Asset - WA - Pref Stock Redemp Loss	OTHER	75	0	0	0	0	0	0	0	75
1823990	OTHR REG ASSET-N CST 187350 ID - Deferred Overburden Costs	OTHER	472	0	0	0	0	0	0	0	472
1823990	OTHR REG ASSET-N CST 187351 WY - Deferred Overburden Costs	WYP	1,328	0	0	0	1,328	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	190	0	0	0	0	0	0	0	190
1823990	OTHR REG ASSET-N CST 187371 REG ASSET - CA SOLAR FEED-IN TARIFF	OTHER	-1,057	0	0	0	0	0	0	0	-1,057
1823990	OTHR REG ASSET-N CST 187376 Reg Asset-OR Solar Feed-In Tariff 2016	OTHER	-14	0	0	0	0	0	0	0	-14
1823990	OTHR REG ASSET-N CST 187377 Reg Asset-OR Solar Feed-In Tariff 2017	OTHER	1,882	0	0	0	0	0	0	0	1,882
1823990	OTHR REG ASSET-N CST 187378 Reg Asset-OR Solar Feed-In Tariff 2018	OTHER	3,011	0	0	0	0	0	0	0	3,011
1823990	OTHR REG ASSET-N CST 187379 Reg Asset-OR Solar Feed-In Tariff 2019	OTHER	158	0	0	0	0	0	0	0	158
1823990	OTHR REG ASSET-N CST 187380 Reg Asset - UT Solar Incentive Program	OTHER	-13,809	0	0	0	0	0	0	0	-13,809
1823990	OTHR REG ASSET-N CST 187383 RegA - OR Solar Feed-In - Recl to Curr	OTHER	-3,816	0	0	0	0	0	0	0	-3,816
1823990	OTHR REG ASSET-N CST 187384 RegA - UT Solar Feed-In - Recl to Curr	OTHER	-86	0	0	0	0	0	0	0	-86
1823990	OTHR REG ASSET-N CST 187387 Reg Asset-Utah STEP Pilot Prog Bal Acct	OTHER	-7,474	0	0	0	0	0	0	0	-7,474
1823990	OTHR REG ASSET-N CST 187390 UT-Klamath Hydro Relicensing Costs	OTHER	17,454	0	0	0	0	0	0	0	17,454
1823990	OTHR REG ASSET-N CST 187391 RegA - CA Solar Feed-In - Recl to Liab	OTHER	1,057	0	0	0	0	0	0	0	1,057
1823990	OTHR REG ASSET-N CST 187394 RegA - UT Solar Feed-In - Recl to Liab	OTHER	21,283	0	0	0	0	0	0	0	21,283
1823990	OTHR REG ASSET-N CST 187415 Reg Asset-UT Subscriber Solar Program	OTHER	1,607	0	0	0	0	0	0	0	1,607
1823990	OTHR REG ASSET-N CST 187470 Reg A-WA Decoupling Mech Sep16-Jun17	OTHER	-2,424	0	0	0	0	0	0	0	-2,424
1823990	OTHR REG ASSET-N CST 187471 Reg A-WA Decoupling Mech Jul17-Jun18	OTHER	2,272	0	0	0	0	0	0	0	2,272
1823990	OTHR REG ASSET-N CST 187472 Reg A-WA Decoupling Mech Jul18-Jun19	OTHER	-685	0	0	0	0	0	0	0	-685
1823990	OTHR REG ASSET-N CST 187480 Contra Reg A-WA Decoupling Sep16-Jun17	OTHER	-152	0	0	0	0	0	0	0	-152
1823990	OTHR REG ASSET-N CST 187481 Contra Reg A-WA Decoupling Jul17-Jun18	OTHER	-2,334	0	0	0	0	0	0	0	-2,334
1823990	OTHR REG ASSET-N CST 187482 Contra Reg A-WA Decoupling Jul18-Jun19	OTHER	-47	0	0	0	0	0	0	0	-47
1823990	OTHR REG ASSET-N CST 187489 Reg A-WA Decoupling Mechanism-Reclass	OTHER	3,370	0	0	0	0	0	0	0	3,370
1823990	OTHR REG ASSET-N CST 187495 RegA - Other - Recl to Curr	OTHER	-1,951	0	0	0	0	0	0	0	-1,951
1823990	OTHR REG ASSET-N CST 187630 Reg Asset - UT EIM Expense Deferral	OTHER	7,309	0	0	0	0	0	0	0	7,309
1823990	OTHR REG ASSET-N CST 187631 Contra Reg Asset - UT EIM Deferral	OTHER	-7,309	0	0	0	0	0	0	0	-7,309
1823990	OTHR REG ASSET-N CST 187660 RegA-OR Transp Electrification Pilot	OTHER	9	0	0	0	0	0	0	0	9
1823990	OTHR REG ASSET-N CST 187662 RegA-CA Transp Electrification Pilot	OTHER	-19	0	0	0	0	0	0	0	-19
1823990	OTHR REG ASSET-N CST 187826 Reg Asset - UT EBA CY2015	OTHER	-242	0	0	0	0	0	0	0	-242
1823990	OTHR REG ASSET-N CST 187827 Reg Asset - UT EBA CY2016	OTHER	-1,003	0	0	0	0	0	0	0	-1,003
1823990	OTHR REG ASSET-N CST 187828 Reg Asset - UT EBA CY2017	OTHER	3,650	0	0	0	0	0	0	0	3,650
1823990	OTHR REG ASSET-N CST 187837 Reg Asset - UT RBA CY2016	OTHER	72	0	0	0	0	0	0	0	72
1823990	OTHR REG ASSET-N CST 187838 Reg Asset - UT RBA CY2017	OTHER	209	0	0	0	0	0	0	0	209
1823990	OTHR REG ASSET-N CST 187839 Reg Asset - UT RBA CY2018	OTHER	498	0	0	0	0	0	0	0	498
1823990	OTHR REG ASSET-N CST 187846 Contra Reg Asset - UT EBA CY2015	OTHER	-57	0	0	0	0	0	0	0	-57
1823990	OTHR REG ASSET-N CST 187847 Contra Reg Asset - UT EBA CY2016	OTHER	-188	0	0	0	0	0	0	0	-188
1823990	OTHR REG ASSET-N CST 187848 Contra Reg Asset - UT EBA CY2017	OTHER	-692	0	0	0	0	0	0	0	-692



Regulatory Assests

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187856	Reg Asset - WY ECAM CY2016	OTHER	-1,193	0	0	0	0	0	-1,193
1823990	OTHR REG ASSET-N CST	187857	Reg Asset - WY ECAM CY2017	OTHER	-3,086	0	0	0	0	0	-3,086
1823990	OTHR REG ASSET-N CST	187858	Reg Asset - WY ECAM CY2018	OTHER	1,138	0	0	0	0	0	1,138
1823990	OTHR REG ASSET-N CST	187859	Reg Asset - WY ECAM CY2019	OTHER	13	0	0	0	0	0	13
1823990	OTHR REG ASSET-N CST	187866	Reg Asset - WY RRA CY2016	OTHER	-40	0	0	0	0	0	-40
1823990	OTHR REG ASSET-N CST	187867	Reg Asset - WY RRA CY2017	OTHER	443	0	0	0	0	0	443
1823990	OTHR REG ASSET-N CST	187868	Reg Asset - WY RRA CY2018	OTHER	342	0	0	0	0	0	342
1823990	OTHR REG ASSET-N CST	187877	Contra Reg Asset - WY ECAM CY2018	OTHER	-346	0	0	0	0	0	-346
1823990	OTHR REG ASSET-N CST	187878	Contra Reg Asset - WY ECAM CY2017	OTHER	-295	0	0	0	0	0	-295
1823990	OTHR REG ASSET-N CST	187879	Contra Reg Asset - WY ECAM CY2019	OTHER	-1	0	0	0	0	0	-1
1823990	OTHR REG ASSET-N CST	187886	Reg Asset-OR RPS Compliance Purchases	OTHER	237	0	0	0	0	0	237
1823990	OTHR REG ASSET-N CST	187888	RegA - WA RECs in Rates - Recl to Curr	OTHER	-14	0	0	0	0	0	-14
1823990	OTHR REG ASSET-N CST	187894	RegA - OR RECs in Rates - Recl to Curr	OTHER	-103	0	0	0	0	0	-103
1823990	OTHR REG ASSET-N CST	187896	RegA - UT RECs in Rates - Recl to Curr	OTHER	-375	0	0	0	0	0	-375
1823990	OTHR REG ASSET-N CST	187898	RegA - Def RECs in Rates - Recl to Curr	OTHER	-396	0	0	0	0	0	-396
1823990	OTHR REG ASSET-N CST	187911	REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	WYP	799	0	0	799	0	0	0
1823990	OTHR REG ASSET-N CST	187913	Reg Asset - Goodnoe Hills Liq. Damages -	WYP	329	0	0	329	0	0	0
1823990	OTHR REG ASSET-N CST	187914	"Reg Asset-UT-Liq. Damages JB4, N1&2"	UT	542	0	0	0	542	0	0
1823990	OTHR REG ASSET-N CST	187915	Reg Asset-WY-Liq. Damages N2	WYP	88	0	0	88	0	0	0
1823990	OTHR REG ASSET-N CST	187952	DEFERRED INTERVENOR	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187956	CA DEFERRED INTERVENOR FUNDING	OTHER	41	0	0	0	0	0	41
1823990	OTHR REG ASSET-N CST	187958	ID Deferred Intervenor Funding	IDU	42	0	0	0	0	42	0
1823990	OTHR REG ASSET-N CST	187964	RegA - Intervenor Fees - Recl to Liab	OTHER	139	0	0	0	0	0	139
1823990	OTHR REG ASSET-N CST	187967	RegA - OR Asset Sale Gain-Balance Recl	OTHER	924	0	0	0	0	0	924
1823990	OTHR REG ASSET-N CST	187968	Reg A - Insurance Reserves - Recl	OTHER	4,516	0	0	0	0	0	4,516
1823990	OTHR REG ASSET-N CST	187973	Contra Reg Asset - CA ECAC CY2015	OTHER	-332	0	0	0	0	0	-332
1823990	OTHR REG ASSET-N CST	187974	Contra Reg Asset - CA ECAC CY2016	OTHER	-168	0	0	0	0	0	-168
1823990	OTHR REG ASSET-N CST	187975	Reg Asset - CA ECAC	OTHER	2,208	0	0	0	0	0	2,208
1823990	OTHR REG ASSET-N CST	187976	Reg Asset - CA ECAC CY2017	OTHER	892	0	0	0	0	0	892
1823990	OTHR REG ASSET-N CST	187977	Contra Reg Asset - CA ECAC CY2017	OTHER	-107	0	0	0	0	0	-107
1823990	OTHR REG ASSET-N CST	187978	Reg Asset - CA ECAC CY2018	OTHER	1,840	0	0	0	0	0	1,840
1823990	OTHR REG ASSET-N CST	187979	Contra Reg Asset - CA ECAC CY2018	OTHER	-92	0	0	0	0	0	-92
1823990	OTHR REG ASSET-N CST	189500	Reg Asset - CA ECAC CY2019	OTHER	2	0	0	0	0	0	2
1823990	OTHR REG ASSET-N CST	189501	Contra Reg Asset - CA ECAC CY2019	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	189528	RegA - CA Def Exc NPC - Recl to Curr	OTHER	-1,840	0	0	0	0	0	-1,840
1823990	OTHR REG ASSET-N CST	189531	Reg Asset - ID ECAM Dec15-Dec16	OTHER	404	0	0	0	0	0	404
1823990	OTHR REG ASSET-N CST	189532	Reg Asset - ID ECAM CY 2017	OTHER	5,909	0	0	0	0	0	5,909
1823990	OTHR REG ASSET-N CST	189533	Reg Asset - ID ECAM CY 2018	OTHER	7,084	0	0	0	0	0	7,084
1823990	OTHR REG ASSET-N CST	189534	Reg Asset-ID ECAM CY 2019	OTHER	8	0	0	0	0	0	8
1823990	OTHR REG ASSET-N CST	189542	Contra Reg Asset - ID ECAM CY 2017	OTHER	-84	0	0	0	0	0	-84



Regulatory Assests

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

Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1823990	OTHR REG ASSET-N CST	189543	Contra Reg Asset - ID ECAM CY 2018	OTHER	-245	0	0	0	0	0	0	-245	
1823990	OTHR REG ASSET-N CST	189544	Contra Reg Asset - ID ECAM CY 2019	OTHER	0	0	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	189568	RegA - ID Def Exc NPC - Recl to Curr	OTHER	-7,274	0	0	0	0	0	0	-7,274	
1823990	OTHR REG ASSET-N CST	189608	Reg Asset - UT EBA CY2018	OTHER	14,415	0	0	0	0	0	0	14,415	
1823990	OTHR REG ASSET-N CST	189609	Reg Asset - UT EBA CY2019	OTHER	50	0	0	0	0	0	0	50	
1823990	OTHR REG ASSET-N CST	189618	Contra Reg Asset - UT EBA CY2018	OTHER	-740	0	0	0	0	0	0	-740	
1823990	OTHR REG ASSET-N CST	189619	Contra Reg Asset - UT EBA CY2019	OTHER	-2	0	0	0	0	0	0	-2	
1823990	OTHR REG ASSET-N CST	189638	RegA - UT Def Exc NPC - Recl to Curr	OTHER	-836	0	0	0	0	0	0	-836	
1823990	OTHR REG ASSET-N CST	189639	RegA - UT Def Exc NPC - Recl to Liab	OTHER	167	0	0	0	0	0	0	167	
1823990	OTHR REG ASSET-N CST	189688	RegA - WY Def Exc NPC - Recl to Curr	OTHER	-218	0	0	0	0	0	0	-218	
1823990	OTHR REG ASSET-N CST	189689	RegA - WY Def Exc NPC - Recl to Liab	OTHER	6,367	0	0	0	0	0	0	6,367	
1823990 Total					118,622	-52	0	135	13,571	19,761	3,356	2	81,850
1823999	REGULATORY ASST-OTH	186011	DSM Reg Asset - Accruals - CA	OTHER	213	0	0	0	0	0	0	213	
1823999	REGULATORY ASST-OTH	186015	DSM Reg Asset - Balancing Acct - CA	OTHER	-2,427	0	0	0	0	0	0	-2,427	
1823999	REGULATORY ASST-OTH	186021	DSM Reg Asset - Accruals - ID	OTHER	306	0	0	0	0	0	0	306	
1823999	REGULATORY ASST-OTH	186025	DSM Reg Asset - Balancing Acct - ID	OTHER	-1,844	0	0	0	0	0	0	-1,844	
1823999	REGULATORY ASST-OTH	186035	DSM Reg Asset - Balancing Acct - OR	OTHER	77	0	0	0	0	0	0	77	
1823999	REGULATORY ASST-OTH	186041	DSM Reg Asset - Accruals - UT	OTHER	4,570	0	0	0	0	0	0	4,570	
1823999	REGULATORY ASST-OTH	186045	DSM Reg Asset - Balancing Acct - UT	OTHER	-78,842	0	0	0	0	0	0	-78,842	
1823999	REGULATORY ASST-OTH	186051	DSM Reg Asset - Accruals - WA	OTHER	866	0	0	0	0	0	0	866	
1823999	REGULATORY ASST-OTH	186055	DSM Reg Asset - Balancing Acct - WA	OTHER	-2,687	0	0	0	0	0	0	-2,687	
1823999	REGULATORY ASST-OTH	186061	DSM Reg Asset - Accruals - WY	OTHER	527	0	0	0	0	0	0	527	
1823999	REGULATORY ASST-OTH	186065	DSM Reg Asset - Balancing Acct - WY	OTHER	2,278	0	0	0	0	0	0	2,278	
1823999	REGULATORY ASST-OTH	186071	DSM Reg Asset - Accruals - WY Cat 1	OTHER	4	0	0	0	0	0	0	4	
1823999	REGULATORY ASST-OTH	186075	DSM Reg Asset-Balancing Acct-WY Cat 1	OTHER	-74	0	0	0	0	0	0	-74	
1823999	REGULATORY ASST-OTH	186081	DSM Reg Asset - Accruals - WY Cat 2	OTHER	5	0	0	0	0	0	0	5	
1823999	REGULATORY ASST-OTH	186085	DSM Reg Asset-Balancing Acct-WY Cat 2	OTHER	-10	0	0	0	0	0	0	-10	
1823999 Total					-77,038	0	0	0	0	0	0	-77,038	
Grand Total					279,799	-1,479	-7,165	-26	55,842	137,877	21,879	98	72,772

B17. DEPRECIATION RESERVE



Depreciation Reserve

Average of Monthly Averages Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3102000	LAND RIGHTS	CAGE	-28,573	0	0	0	-6,477	-19,404	-2,678	-14	0
1080000	AC PR DPR EL PL SR	3102000	LAND RIGHTS	JBG	-149	-6	-110	-33	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3103000	WATER RIGHTS	CAGE	-14,377	0	0	0	-3,259	-9,763	-1,348	-7	0
1080000	AC PR DPR EL PL SR	3103000	WATER RIGHTS	JBG	-96	-4	-71	-21	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3110000	STRUCTURES AND IMPROVEMENTS	CAGE	-412,485	0	0	0	-93,503	-280,110	-38,663	-209	0
1080000	AC PR DPR EL PL SR	3110000	STRUCTURES AND IMPROVEMENTS	CAGW	-32,400	-1,325	-23,945	-7,130	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3110000	STRUCTURES AND IMPROVEMENTS	JBG	-82,650	-3,379	-61,081	-18,189	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3120000	BOILER PLANT EQUIPMENT	CAGE	-1,438,754	0	0	0	-326,138	-977,029	-134,858	-729	0
1080000	AC PR DPR EL PL SR	3120000	BOILER PLANT EQUIPMENT	CAGW	-70,016	-2,863	-51,745	-15,409	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3120000	BOILER PLANT EQUIPMENT	JBG	-370,363	-15,142	-273,712	-81,509	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3140000	TURBOGENERATOR UNITS	CAGE	-327,185	0	0	0	-74,167	-222,185	-30,668	-166	0
1080000	AC PR DPR EL PL SR	3140000	TURBOGENERATOR UNITS	CAGW	-18,618	-761	-13,759	-4,097	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3140000	TURBOGENERATOR UNITS	JBG	-82,888	-3,389	-61,257	-18,242	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	-195,032	0	0	0	-44,210	-132,442	-18,281	-99	0
1080000	AC PR DPR EL PL SR	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	-5,065	-207	-3,743	-1,115	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	-36,096	-1,476	-26,676	-7,944	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	-14,778	0	0	0	-3,350	-10,035	-1,385	-7	0
1080000	AC PR DPR EL PL SR	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	-200	-8	-148	-44	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	-2,266	-93	-1,674	-499	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	CAGE	-51	0	0	0	-12	-35	-5	0	0
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	CAGW	-3,985	-163	-2,945	-877	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3303000	WATER RIGHTS	CAGE	-111	0	0	0	-25	-75	-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	-67	0	0	0	-15	-46	-6	0	0
1080000	AC PR DPR EL PL SR	3304000	FLOOD RIGHTS	CAGW	-231	-9	-170	-51	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3305000	LAND RIGHTS - FISH/WILDLIFE	CAGE	-161	-7	-119	-35	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3310000	STRUCTURES AND IMPROVE	CAGE	-5,164	0	0	0	-1,171	-3,507	-484	-3	0
1080000	AC PR DPR EL PL SR	3310000	STRUCTURES AND IMPROVE	CAGW	-7	0	-5	-1	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGE	-1,951	0	0	0	-442	-1,325	-183	-1	0
1080000	AC PR DPR EL PL SR	3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGW	-30,235	-1,236	-22,345	-6,654	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGE	-146	0	0	0	-33	-99	-14	0	0
1080000	AC PR DPR EL PL SR	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGW	-25,045	-1,024	-18,510	-5,512	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGE	-1,236	0	0	0	-280	-840	-116	-1	0
1080000	AC PR DPR EL PL SR	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGW	-6,213	-254	-4,592	-1,367	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGE	-17,946	0	0	0	-4,068	-12,187	-1,682	-9	0
1080000	AC PR DPR EL PL SR	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGW	-416	-17	-308	-92	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGE	-25,284	0	0	0	-5,731	-17,170	-2,370	-13	0
1080000	AC PR DPR EL PL SR	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGW	-167,717	-6,857	-123,950	-36,911	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGE	-265	0	0	0	-60	-180	-25	0	0
1080000	AC PR DPR EL PL SR	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGW	-6,522	-267	-4,820	-1,435	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGE	-45	0	0	0	-10	-31	-4	0	0
1080000	AC PR DPR EL PL SR	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGW	-75	-3	-55	-16	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3330000	"WATER WHEELS, TURB & GENERATORS"	CAGE	-20,756	0	0	0	-4,705	-14,095	-1,946	-11	0
1080000	AC PR DPR EL PL SR	3330000	"WATER WHEELS, TURB & GENERATORS"	CAGW	-47,750	-1,952	-35,289	-10,509	0	0	0	0	0



Depreciation Reserve

Average of Monthly Averages Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	-6,721	0	0	0	-1,524	-4,564	-630	-3	0
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	-28,505	-1,165	-21,066	-6,273	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGE	-8	0	0	0	-2	-5	-1	0	0
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGW	-2,655	-109	-1,962	-584	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3350000	MISC POWER PLANT EQUIP	CAGE	-119	0	0	0	-27	-81	-11	0	0
1080000	AC PR DPR EL PL SR 3351000	MISC POWER PLANT EQUIP - PRODUCTION	CAGW	-1,352	-55	-999	-298	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	CAGE	-1,042	0	0	0	-236	-708	-98	-1	0
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	CAGW	-8,100	-331	-5,986	-1,783	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	-32,695	0	0	0	-7,411	-22,203	-3,065	-17	0
1080000	AC PR DPR EL PL SR 3410000	STRUCTURES & IMPROVEMENTS	CAGW	-20,877	-854	-15,429	-4,595	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGE	-2,907	0	0	0	-659	-1,974	-272	-1	0
1080000	AC PR DPR EL PL SR 3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGW	-523	-21	-386	-115	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	CAGE	-493,486	0	0	0	-111,864	-335,117	-46,256	-250	0
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	CAGW	-353,291	-14,444	-261,095	-77,752	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	CAGE	-58,402	0	0	0	-13,239	-39,660	-5,474	-30	0
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	CAGW	-50,067	-2,047	-37,002	-11,019	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	-46,220	0	0	0	-10,477	-31,387	-4,332	-23	0
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	-29,779	-1,217	-22,008	-6,554	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	-2,082	0	0	0	-472	-1,414	-195	-1	0
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	-1,223	-50	-904	-269	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	CAGE	-30,189	0	0	0	-6,843	-20,501	-2,830	-15	0
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	CAGW	-13,898	-568	-10,271	-3,059	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	JBG	-1,342	-55	-992	-295	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	SG	-75	-1	-19	-6	-11	-33	-5	0	0
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	CAGE	-32,800	0	0	0	-7,435	-22,274	-3,074	-17	0
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	CAGW	-10,550	-431	-7,797	-2,322	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	JBG	-426	-17	-315	-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	-286,619	0	0	0	-64,971	-194,637	-26,866	-145	0
1080000	AC PR DPR EL PL SR 3530000	STATION EQUIPMENT	CAGW	-117,813	-4,817	-87,068	-25,928	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3530000	STATION EQUIPMENT	JBG	-7,100	-290	-5,247	-1,562	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGE	-23,456	0	0	0	-5,317	-15,928	-2,199	-12	0
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	-9,995	-409	-7,387	-2,200	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	JBG	-2,929	-120	-2,165	-645	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGE	-3,420	0	0	0	-775	-2,322	-321	-2	0
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGW	-1,487	-61	-1,099	-327	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	JBG	-48	-2	-35	-11	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	-344	-5	-88	-28	-51	-151	-21	0	0
1080000	AC PR DPR EL PL SR 3540000	TOWERS AND FIXTURES	CAGE	-222,808	0	0	0	-50,506	-151,305	-20,884	-113	0
1080000	AC PR DPR EL PL SR 3540000	TOWERS AND FIXTURES	CAGW	-90,543	-3,702	-66,915	-19,926	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3540000	TOWERS AND FIXTURES	JBG	-12,936	-529	-9,560	-2,847	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3540000	TOWERS AND FIXTURES	SG	-104	-1	-27	-8	-16	-46	-6	0	0
1080000	AC PR DPR EL PL SR 3550000	POLES AND FIXTURES	CAGE	-230,089	0	0	0	-52,157	-156,248	-21,567	-117	0
1080000	AC PR DPR EL PL SR 3550000	POLES AND FIXTURES	CAGW	-106,597	-4,358	-78,779	-23,460	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3550000	POLES AND FIXTURES	JBG	-3,504	-143	-2,590	-771	0	0	0	0	0



Depreciation Reserve

Average of Monthly Averages Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1080000	AC PR DPR EL PL SR 3550000	POLES AND FIXTURES	SG	-317	-5	-81	-25	-47	-140	-19	0	0
1080000	AC PR DPR EL PL SR 3560000	OVERHEAD CONDUCTORS & DEVICES	CAGE	-298,880	0	0	0	-67,750	-202,963	-28,015	-151	0
1080000	AC PR DPR EL PL SR 3560000	OVERHEAD CONDUCTORS & DEVICES	CAGW	-169,176	-6,917	-125,027	-37,232	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3560000	OVERHEAD CONDUCTORS & DEVICES	JBG	-13,904	-568	-10,275	-3,060	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3560000	OVERHEAD CONDUCTORS & DEVICES	SG	-247	-4	-63	-20	-37	-109	-15	0	0
1080000	AC PR DPR EL PL SR 3570000	UNDERGROUND CONDUIT	CAGE	-955	0	0	0	-217	-649	-90	0	0
1080000	AC PR DPR EL PL SR 3570000	UNDERGROUND CONDUIT	CAGW	-36	-1	-27	-8	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGE	-2,376	0	0	0	-539	-1,614	-223	-1	0
1080000	AC PR DPR EL PL SR 3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGW	-73	-3	-54	-16	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3590000	ROADS AND TRAILS	CAGE	-1,921	0	0	0	-436	-1,305	-180	-1	0
1080000	AC PR DPR EL PL SR 3590000	ROADS AND TRAILS	CAGW	-2,944	-120	-2,176	-648	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	-737	-737	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	IDU	-610	0	0	0	0	0	-610	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	OR	-2,964	0	-2,964	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	UT	-3,130	0	0	0	0	-3,130	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WA	-185	0	0	-185	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WYP	-1,314	0	0	0	-1,314	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WYU	-1,031	0	0	0	-1,031	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	CA	-1,362	-1,362	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	IDU	-696	0	0	0	0	0	-696	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	OR	-7,547	0	-7,547	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	UT	-11,766	0	0	0	0	-11,766	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WA	-1,128	0	0	-1,128	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WYP	-3,647	0	0	0	-3,647	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WYU	-590	0	0	0	-590	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	CA	-7,678	-7,678	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	IDU	-12,099	0	0	0	0	0	-12,099	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	OR	-81,348	0	-81,348	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	UT	-114,113	0	0	0	0	-114,113	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WA	-21,679	0	0	-21,679	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WYP	-38,952	0	0	0	-38,952	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WYU	-3,274	0	0	0	-3,274	0	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	-213	-213	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	-158	0	0	0	0	0	-158	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	-1,169	0	-1,169	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	-1,434	0	0	0	0	-1,434	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	-358	0	0	-358	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	-742	0	0	0	-742	0	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	-22	0	0	0	-22	0	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	CA	-38,748	-38,748	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	IDU	-39,465	0	0	0	0	0	-39,465	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	OR	-260,582	0	-260,582	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	UT	-154,003	0	0	0	0	-154,003	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WA	-68,645	0	0	-68,645	0	0	0	0	0



Depreciation Reserve

Average of Monthly Averages Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WYP	-67,071	0	0	0	-67,071	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WYU	-15,068	0	0	0	-15,068	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	CA	-19,197	-19,197	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	-17,128	0	0	0	0	-17,128	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	OR	-132,389	0	-132,389	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	UT	-85,097	0	0	0	-85,097	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WA	-33,385	0	0	-33,385	0	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	-36,854	0	0	0	-36,854	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	-4,984	0	0	0	-4,984	0	0	0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	CA	-11,984	-11,984	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	IDU	-4,363	0	0	0	0	-4,363	0	0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	OR	-45,130	0	-45,130	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	UT	-80,851	0	0	0	-80,851	0	0	0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	WA	-10,846	0	0	-10,846	0	0	0	0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	WYP	-10,081	0	0	0	-10,081	0	0	0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	WYU	-3,007	0	0	0	-3,007	0	0	0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	-13,961	-13,961	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	-13,815	0	0	0	0	-13,815	0	0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	-86,515	0	-86,515	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	-225,405	0	0	0	-225,405	0	0	0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	-13,077	0	0	-13,077	0	0	0	0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	-24,416	0	0	0	-24,416	0	0	0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	-14,945	0	0	0	-14,945	0	0	0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	CA	-30,647	-30,647	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	IDU	-28,591	0	0	0	0	-28,591	0	0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	OR	-234,654	0	-234,654	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	UT	-130,216	0	0	0	-130,216	0	0	0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	WA	-59,248	0	0	-59,248	0	0	0	0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	WYP	-41,876	0	0	0	-41,876	0	0	0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	WYU	-6,680	0	0	0	-6,680	0	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	CA	-3,039	-3,039	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	IDU	-4,908	0	0	0	0	-4,908	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	OR	-36,761	0	-36,761	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	UT	-39,543	0	0	0	-39,543	0	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WA	-8,554	0	0	-8,554	0	0	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WYP	-5,830	0	0	0	-5,830	0	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WYU	-879	0	0	0	-879	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	CA	-6,192	-6,192	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	IDU	-12,697	0	0	0	0	-12,697	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	OR	-90,227	0	-90,227	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	UT	-66,070	0	0	0	-66,070	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WA	-19,433	0	0	-19,433	0	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WYP	-14,470	0	0	0	-14,470	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WYU	-3,881	0	0	0	-3,881	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	CA	-1,767	-1,767	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	IDU	-10,188	0	0	0	0	-10,188	0	0



Depreciation Reserve

Average of Monthly Averages Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3700000	METERS	OR	-26,669	0	-26,669	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	UT	-42,881	0	0	0	0	-42,881	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	WA	-4,960	0	0	-4,960	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	WYP	-4,825	0	0	0	-4,825	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	WYU	-1,195	0	0	0	-1,195	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	-2,136	0	-2,136	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	UT	-3,390	0	0	0	0	-3,390	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WA	-364	0	0	-364	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	-887	0	0	0	-887	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	-147	0	0	0	-147	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	-594	-594	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	-453	0	0	0	0	0	-453	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	-11,094	0	-11,094	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	-12,633	0	0	0	0	-12,633	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	-2,145	0	0	-2,145	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	-3,503	0	0	0	-3,503	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	-1,134	0	0	0	-1,134	0	0	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	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	-30	0	0	0	0	-30	0	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYP	-14	0	0	0	-14	0	0	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYU	-6	0	0	0	-6	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CA	-728	-728	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CAEE	-351	0	0	0	-87	-230	-34	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CAGE	-1,593	0	0	0	-361	-1,082	-149	-1	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CAGW	-1,184	-48	-875	-261	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CN	-2,215	-53	-693	-154	-166	-1,056	-93	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	IDU	-4,815	0	0	0	0	0	-4,815	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	JBG	-10	0	-7	-2	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	OR	-10,083	0	-10,083	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SO	-29,788	-576	-7,240	-2,014	-4,343	-13,754	-1,854	-8	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	UT	-12,531	0	0	0	0	-12,531	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WA	-7,219	0	0	-7,219	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYP	-1,533	0	0	0	-1,533	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYU	-1,488	0	0	0	-1,488	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CA	-76	-76	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CAEE	-3	0	0	0	-1	-2	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CAGE	-598	0	0	0	-135	-406	-56	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CAGW	-55	-2	-40	-12	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CN	-932	-22	-292	-65	-70	-444	-39	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	IDU	-33	0	0	0	0	0	-33	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	JBG	-100	-4	-74	-22	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	OR	-922	0	-922	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SO	-16,481	-318	-4,006	-1,114	-2,403	-7,610	-1,026	-4	0



Depreciation Reserve

Average of Monthly Averages Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	UT	-268	0	0	0	0	-268	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	WA	-35	0	0	-35	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	WYP	-286	0	0	0	-286	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	WYU	-10	0	0	0	-10	0	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	-79	-79	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	-29	0	0	0	-7	-19	-3	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	-208	0	0	0	-47	-141	-19	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	-165	-7	-122	-36	0	0	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	-2,109	-51	-660	-147	-158	-1,005	-88	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	-237	0	0	0	0	0	-237	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	-27	-1	-20	-6	0	0	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	-858	0	-858	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	-20,271	-392	-4,927	-1,371	-2,955	-9,359	-1,262	-5
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	-627	0	0	0	0	-627	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	-175	0	0	-175	0	0	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	-923	0	0	0	-923	0	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	-36	0	0	0	-36	0	0	0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	CAGE	-34	0	0	0	-8	-23	-3	0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	CAGW	-7	0	-6	-2	0	0	0	0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	CN	-4	0	-1	0	0	-2	0	0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	IDU	-1	0	0	0	0	0	-1	0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	OR	-5	0	-5	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	SO	-201	-4	-49	-14	-29	-93	-13	0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	UT	-1	0	0	0	0	-1	0	0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	WYP	-1	0	0	0	-1	0	0	0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	WYU	-1	0	0	0	-1	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
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	CAEE	-67	0	0	0	-17	-44	-7	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	CAGE	-191	0	0	0	-43	-130	-18	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	CAGW	-72	-3	-53	-16	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	-179	0	0	0	0	0	-179	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	JBG	-26	-1	-19	-6	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	OR	-1,047	0	-1,047	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	SO	-536	-10	-130	-36	-78	-248	-33	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	UT	-1,453	0	0	0	0	-1,453	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WA	-155	0	0	-155	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	-203	0	0	0	-203	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	-12	0	0	0	-12	0	0	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	CAGE	-30	0	0	0	-7	-21	-3	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	JBG	-9	0	-6	-2	0	0	0	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	OR	-24	0	-24	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	SO	-58	-1	-14	-4	-8	-27	-4	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	UT	-131	0	0	0	0	-131	0	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	WA	-22	0	0	-22	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
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	-310	-310	0	0	0	0	0	0



Depreciation Reserve

Average of Monthly Averages Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAEE	-103	0	0	0	-26	-67	-10	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGE	-2,977	0	0	0	-675	-2,022	-279	-2	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGW	-1,021	-42	-754	-225	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	-848	0	0	0	0	0	-848	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	JBG	-464	-19	-343	-102	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	-3,595	0	-3,595	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	-966	-19	-235	-65	-141	-446	-60	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	-4,390	0	0	0	0	-4,390	0	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	-646	0	0	-646	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	-660	0	0	0	-660	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	-198	0	0	0	-198	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	-470	-470	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAEE	-158	0	0	0	-39	-104	-16	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGE	-1,750	0	0	0	-397	-1,189	-164	-1	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGW	-1,165	-48	-861	-256	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	-1,242	0	0	0	0	0	-1,242	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	JBG	-121	-5	-90	-27	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	-5,930	0	-5,930	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	-544	-11	-132	-37	-79	-251	-34	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	-7,211	0	0	0	0	-7,211	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	-1,664	0	0	-1,664	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	-1,397	0	0	0	-1,397	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	-297	0	0	0	-297	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	-1,137	0	0	0	-258	-772	-107	-1	0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	CAGW	-514	-21	-380	-113	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	JBG	-267	-11	-197	-59	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	OR	-63	0	-63	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	UT	-97	0	0	0	0	-97	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	CA	-168	-168	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	CAEE	-18	0	0	0	-5	-12	-2	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	CAGE	-523	0	0	0	-118	-355	-49	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	CAGW	-97	-4	-72	-21	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	-36	-1	-26	-8	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	OR	-1,115	0	-1,115	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SO	-347	-7	-84	-23	-51	-160	-22	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	UT	-1,765	0	0	0	0	-1,765	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WA	-258	0	0	-258	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WYP	-877	0	0	0	-877	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WYU	-174	0	0	0	-174	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	-43	-43	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	-221	0	0	0	-50	-150	-21	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAGW	-35	-1	-26	-8	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	-45	0	0	0	0	0	-45	0	0



Depreciation Reserve

Average of Monthly Averages Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	-178	0	-178	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
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	-132	0	0	0	0	-132	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	-29	0	0	-29	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	-85	0	0	0	-85	0	0	0
1080000	AC PR DPR EL PL SR 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	-10	0	0	0	-10	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	CAGE	-182	0	0	0	-41	-124	-17	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	JBG	-48	-2	-35	-11	0	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	-164	0	-164	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	-182	-4	-44	-12	-27	-84	-11	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	-537	0	0	0	0	-537	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	-133	0	0	-133	0	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	-46	0	0	0	-46	0	0	0
1080000	AC PR DPR EL PL SR 3923000	TRANSPORTATION EQUIPMENT	SO	-844	-16	-205	-57	-123	-390	-53	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	CA	-119	-119	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	CAGE	-1,984	0	0	0	-450	-1,347	-186	-1
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	CAGW	-273	-11	-202	-60	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	IDU	-219	0	0	0	0	0	-219	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	JBG	-305	-12	-225	-67	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	OR	-1,535	0	-1,535	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	SO	-117	-2	-28	-8	-17	-54	-7	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	UT	-1,482	0	0	0	0	-1,482	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WA	-369	0	0	-369	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WYP	-490	0	0	0	-490	0	0	0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WYU	-19	0	0	0	-19	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	-395	-395	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	CAEE	-67	0	0	0	-17	-44	-7	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGE	-9,365	0	0	0	-2,123	-6,360	-878	-5
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGW	-1,730	-71	-1,279	-381	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	-1,013	0	0	0	0	0	-1,013	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	JBG	-1,779	-73	-1,315	-392	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	-5,265	0	-5,265	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	-2,333	-45	-567	-158	-340	-1,077	-145	-1
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	-6,718	0	0	0	0	-6,718	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	-1,576	0	0	-1,576	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	-1,837	0	0	0	-1,837	0	0	0
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	-277	0	0	0	-277	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	CA	-140	-140	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	CAEE	-497	0	0	0	-123	-325	-49	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	CAGE	-2,586	0	0	0	-586	-1,756	-242	-1
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	CAGW	-673	-27	-497	-148	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	IDU	-652	0	0	0	0	0	-652	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	JBG	-92	-4	-68	-20	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	OR	-3,251	0	-3,251	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SO	-2,345	-45	-570	-159	-342	-1,083	-146	-1
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	UT	-3,500	0	0	0	0	-3,500	0	0



Depreciation Reserve

Average of Monthly Averages Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WA	-615	0	0	-615	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WYP	-1,061	0	0	0	-1,061	0	0	0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WYU	-145	0	0	0	-145	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	-891	-891	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CAGE	-119	0	0	0	-27	-81	-11	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CAGW	-146	-6	-108	-32	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	-1,205	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	-4,625	0	-4,625	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	-489	-9	-119	-33	-71	-226	-30	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	-4,440	0	0	0	-4,440	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	-1,382	0	0	-1,382	0	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	-1,637	0	0	0	-1,637	0	0	0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	-256	0	0	0	-256	0	0	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	-97	-97	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
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	-68	0	0	0	0	0	-68	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	-369	0	-369	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	-271	0	0	0	0	-271	0	0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	-85	0	0	0	-85	0	0	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	-677	-677	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGE	-515	0	0	0	-117	-350	-48	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGW	-35	-1	-26	-8	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	-661	0	0	0	0	0	-661	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	-4,308	0	-4,308	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	-427	-8	-104	-29	-62	-197	-27	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	-4,595	0	0	0	0	-4,595	0	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	-1,652	0	0	-1,652	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	-963	0	0	0	-963	0	0	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	-282	0	0	0	-282	0	0	0
1080000	AC PR DPR EL PL SR 3961000	CRANES	CAGE	-1,102	0	0	0	-250	-748	-103	-1
1080000	AC PR DPR EL PL SR 3961000	CRANES	CAGW	-226	-9	-167	-50	0	0	0	0
1080000	AC PR DPR EL PL SR 3961000	CRANES	JBG	-187	-8	-138	-41	0	0	0	0
1080000	AC PR DPR EL PL SR 3961000	CRANES	OR	-169	0	-169	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961000	CRANES	UT	-1	0	0	0	0	-1	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGE	-6,542	0	0	0	-1,483	-4,443	-613	-3
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGW	-407	-17	-301	-90	0	0	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	JBG	-921	-38	-681	-203	0	0	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	-296	0	-296	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	-493	-10	-120	-33	-72	-227	-31	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	-559	0	0	0	0	-559	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	-94	0	0	0	-94	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	-435	-435	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	-47	-7	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CAGW	-80	-3	-59	-18	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	-579	0	0	0	0	0	-579	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	-3,924	0	-3,924	0	0	0	0	0



Depreciation Reserve

Average of Monthly Averages Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	-724	-14	-176	-49	-106	-334	-45	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	-5,131	0	0	0	0	-5,131	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	-1,017	0	0	-1,017	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	-994	0	0	0	-994	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	-181	0	0	0	-181	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	-206	-206	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAEE	-181	0	0	0	-45	-118	-18	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGE	-1,574	0	0	0	-357	-1,069	-148	-1	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGW	-604	-25	-446	-133	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	-360	0	0	0	0	-360	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	JBG	-307	-13	-227	-68	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	-818	0	-818	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	-160	-3	-39	-11	-23	-74	-10	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	-1,687	0	0	0	0	-1,687	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	-491	0	0	-491	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	-380	0	0	0	-380	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	-207	0	0	0	-207	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CA	-2,097	-2,097	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CAEE	-96	0	0	0	-24	-62	-9	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CAGE	-39,653	0	0	0	-8,989	-26,927	-3,717	-20	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CAGW	-20,433	-835	-15,101	-4,497	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CN	-1,442	-35	-451	-100	-108	-687	-60	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	IDU	-3,701	0	0	0	0	-3,701	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	JBG	-1,338	-55	-989	-294	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	OR	-29,075	0	-29,075	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SO	-34,566	-668	-8,402	-2,337	-5,039	-15,960	-2,151	-9	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	UT	-22,873	0	0	0	0	-22,873	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WA	-5,702	0	0	-5,702	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WYP	-8,817	0	0	0	-8,817	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WYU	-1,856	0	0	0	-1,856	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	CA	-163	-163	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	CAEE	-46	0	0	0	-11	-30	-5	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	CAGE	-1,324	0	0	0	-300	-899	-124	-1	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	CAGW	-570	-23	-422	-126	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	IDU	-193	0	0	0	0	-193	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	JBG	-309	-13	-228	-68	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	OR	-1,459	0	-1,459	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	SO	-328	-6	-80	-22	-48	-152	-20	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	UT	-1,322	0	0	0	0	-1,322	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	WA	-333	0	0	-333	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	WYP	-472	0	0	0	-472	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	WYU	-61	0	0	0	-61	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	CA	-21	-21	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	CAEE	-3	0	0	0	-1	-2	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	CAGE	-907	0	0	0	-206	-616	-85	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	CAGW	-195	-8	-144	-43	0	0	0	0	0



Depreciation Reserve

Average of Monthly Averages Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	CN	-46	-1	-14	-3	-3	-22	-2	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	IDU	-42	0	0	0	0	-42	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	JBG	-61	-2	-45	-13	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	OR	-481	0	-481	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	SO	-1,413	-27	-344	-96	-206	-653	-88	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	UT	-396	0	0	0	-396	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	WA	-76	0	0	-76	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	WYP	-71	0	0	0	-71	0	0	0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	WYU	-14	0	0	0	-14	0	0	0
1080000 Total				-9,630,794	-231,182	-2,671,105	-735,096	-1,345,005	-4,068,442	-577,725	-2,237
1083000	AC PR DPR-REMOVAL 288351	Reg Liab Contra - Carbon Decomm - ID	IDU	1,248	0	0	0	0	1,248	0	0
1083000	AC PR DPR-REMOVAL 288353	Reg Liab Contra - Carbon Decomm - UT	UT	9,026	0	0	0	0	9,026	0	0
1083000	AC PR DPR-REMOVAL 288355	Reg Liab Contra - Carbon Decomm - WY	WYP	1,338	0	0	0	1,338	0	0	0
1083000 Total				11,611	0	0	0	1,338	9,026	1,248	0
1085000	AC PR DPR-ACCRUAL 144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	CAGE	668	0	0	0	151	453	63	0
1085000	AC PR DPR-ACCRUAL 144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	CAGW	152	6	112	33	0	0	0	0
1085000	AC PR DPR-ACCRUAL 144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	JBG	-10	0	-7	-2	0	0	0	0
1085000	AC PR DPR-ACCRUAL 144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	CAGE	-81	0	0	0	-18	-55	-8	0
1085000	AC PR DPR-ACCRUAL 144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	CAGW	-49	-2	-36	-11	0	0	0	0
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	CA	-7	-7	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	IDU	200	0	0	0	0	0	200	0
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	OR	-41	0	-41	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	UT	1,874	0	0	0	0	1,874	0	0
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WA	-18	0	0	-18	0	0	0	0
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WYP	162	0	0	0	162	0	0	0
1085000	AC PR DPR-ACCRUAL 144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	CAGE	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	CAGW	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SO	-44	-1	-11	-3	-6	-20	-3	0
1085000	AC PR DPR-ACCRUAL 144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	UT	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SO	128	2	31	9	19	59	8	0
1085000	AC PR DPR-ACCRUAL 145131	Accum Depr - Hydro - ID Klamath Adj	OTHER	750	0	0	0	0	0	0	750
1085000	AC PR DPR-ACCRUAL 145134	Accum Depr - Hydro - WY Klamath Adj	OTHER	1,826	0	0	0	0	0	0	1,826
1085000	AC PR DPR-ACCRUAL 145135	ACCUM DEPR-HYDRO DECOMMISSIONING	CAGE	-917	0	0	0	-208	-623	-86	0
1085000	AC PR DPR-ACCRUAL 145135	ACCUM DEPR-HYDRO DECOMMISSIONING	CAGW	-3,821	-156	-2,824	-841	0	0	0	0
1085000	AC PR DPR-ACCRUAL 145139	PRODUCTION PLANT-ACCUM DEPRECIATION	CAGE	10,123	0	0	0	2,295	6,875	949	5
1085000	AC PR DPR-ACCRUAL 145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	CAGE	-8,143	0	0	0	-1,846	-5,530	-763	-4
1085000	AC PR DPR-ACCRUAL 145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	CAGW	914	37	675	201	0	0	0	0
1085000	AC PR DPR-ACCRUAL 145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	SG	9,647	139	2,470	772	1,441	4,243	580	3
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	249	249	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	79	0	0	0	0	0	79	0
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	769	0	769	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	1,138	0	0	0	0	1,138	0	0
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	334	0	0	334	0	0	0	0
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	354	0	0	0	354	0	0	0
1085000	AC PR DPR-ACCRUAL 145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SO	1,043	20	254	71	152	482	65	0
1085000	AC PR DPR-ACCRUAL 145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	CAGE	-34	0	0	0	-8	-23	-3	0



Depreciation Reserve

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

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	-576	0	0	0	-131	-391	-54	0	0
1085000 Total					16,704	288	1,401	548	2,363	8,496	1,029	4	2,576
Grand Total					-9,602,478	-230,894	-2,669,705	-734,548	-1,341,305	-4,050,920	-575,449	-2,233	2,576

B18. AMORTIZATION RESERVE



Amortization Reserve

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

Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	CAGE	-8,241	0	0	0	-1,868	-5,596	-772	-4	0
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	CAGW	-97,636	-3,992	-72,157	-21,488	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	IDU	-906	0	0	0	0	0	-906	0	0
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	UT	26,829	0	0	0	0	26,829	0	0	0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	CAGE	-6,018	0	0	0	-1,364	-4,087	-564	-3	0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	CAGW	-7,353	-301	-5,434	-1,618	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	OR	-95	0	-95	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	UT	0	0	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	WYP	-7	0	0	0	-7	0	0	0	0
1110000	AC PR AMR EL PT SR	3031050	REGIONAL CONST MGMT SYS	SO	-10,936	-211	-2,658	-739	-1,594	-5,049	-681	-3	0
1110000	AC PR AMR EL PT SR	3031080	FUEL MGMT SYSTEM	SO	-3,293	-64	-800	-223	-480	-1,520	-205	-1	0
1110000	AC PR AMR EL PT SR	3031230	AUTOMATE POLE CARD SYSTEM	SO	-4,410	-85	-1,072	-298	-643	-2,036	-274	-1	0
1110000	AC PR AMR EL PT SR	3031680	DISTRIBUTION AUTOMATION PILOT	SO	-13,585	-262	-3,302	-919	-1,981	-6,272	-845	-3	0
1110000	AC PR AMR EL PT SR	3031760	RECORD CENTER MGMT SOFTWARE	SO	-291	-6	-71	-20	-42	-134	-18	0	0
1110000	AC PR AMR EL PT SR	3031830	CUSTOMER SERVICE SYSTEM	CN	-110,340	-2,652	-34,531	-7,690	-8,253	-52,594	-4,620	0	0
1110000	AC PR AMR EL PT SR	3032040	SAP	SO	-150,168	-2,902	-36,500	-10,154	-21,893	-69,335	-9,345	-38	0
1110000	AC PR AMR EL PT SR	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	-1,660	-32	-404	-112	-242	-766	-103	0	0
1110000	AC PR AMR EL PT SR	3032260	DWHS - DATA WAREHOUSE	SO	-531	-10	-129	-36	-77	-245	-33	0	0
1110000	AC PR AMR EL PT SR	3032270	ENTERPRISE DATA WAREHOUSE	SO	-5,877	-114	-1,428	-397	-857	-2,713	-366	-1	0
1110000	AC PR AMR EL PT SR	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	-2,908	-56	-707	-197	-424	-1,343	-181	-1	0
1110000	AC PR AMR EL PT SR	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	-1,929	-37	-469	-130	-281	-891	-120	0	0
1110000	AC PR AMR EL PT SR	3032360	2002 GRID NET POWER COST MODELING	SO	-8,942	-173	-2,173	-605	-1,304	-4,129	-556	-2	0
1110000	AC PR AMR EL PT SR	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	-10,249	-198	-2,491	-693	-1,494	-4,732	-638	-3	0
1110000	AC PR AMR EL PT SR	3032510	OPERATIONS MAPPING SYSTEM	SO	-10,386	-201	-2,525	-702	-1,514	-4,796	-646	-3	0
1110000	AC PR AMR EL PT SR	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	-1,892	-37	-460	-128	-276	-874	-118	0	0
1110000	AC PR AMR EL PT SR	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	-2,379	-46	-578	-161	-347	-1,098	-148	-1	0
1110000	AC PR AMR EL PT SR	3032600	SINGLE PERSON SCHEDULING	SO	-12,520	-242	-3,043	-847	-1,825	-5,781	-779	-3	0
1110000	AC PR AMR EL PT SR	3032640	TIBCO SOFTWARE	SO	-5,108	-99	-1,241	-345	-745	-2,358	-318	-1	0
1110000	AC PR AMR EL PT SR	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	-1,586	-31	-386	-107	-231	-732	-99	0	0
1110000	AC PR AMR EL PT SR	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	-1,588	-23	-407	-127	-237	-698	-96	-1	0
1110000	AC PR AMR EL PT SR	3032710	ROUGE RIVER HYDRO INTANGIBLES	CAGW	-90	-4	-67	-20	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3032740	GADSBY INTANGIBLE ASSETS	CAGE	0	0	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3032760	SWIFT 2 IMPROVEMENTS	CAGW	-5,982	-245	-4,421	-1,317	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	CAGW	-163	-7	-120	-36	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	CAGE	-62	0	0	0	-14	-42	-6	0	0
1110000	AC PR AMR EL PT SR	3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	-2,294	-44	-558	-155	-334	-1,059	-143	-1	0
1110000	AC PR AMR EL PT SR	3032860	WEB SOFTWARE	SO	-2,680	-52	-652	-181	-391	-1,238	-167	-1	0
1110000	AC PR AMR EL PT SR	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	-1,708	0	0	0	-387	-1,160	-160	-1	0
1110000	AC PR AMR EL PT SR	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGW	-690	-28	-510	-152	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	JBG	-29	-1	-21	-6	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	-5,090	-98	-1,237	-344	-742	-2,350	-317	-1	0



Amortization Reserve

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

Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGE	-15,858	0	0	0	-3,595	-10,769	-1,486	-8	0
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	-6,270	-256	-4,634	-1,380	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	JBG	-944	-39	-698	-208	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3033170	GTX VERSION 7 SOFTWARE	CN	-4,012	-96	-1,256	-280	-300	-1,912	-168	0	0
1110000	AC PR AMR EL PT SR	3033190	ITRON METER READING SOFTWARE	CN	-5,805	-140	-1,817	-405	-434	-2,767	-243	0	0
1110000	AC PR AMR EL PT SR	3033210	ARCFM SOFTWARE	SO	-2,410	-47	-586	-163	-351	-1,113	-150	-1	0
1110000	AC PR AMR EL PT SR	3033220	MONARCH EMS/SCADA	SO	-6,351	-123	-1,544	-429	-926	-2,932	-395	-2	0
1110000	AC PR AMR EL PT SR	3033230	VREALIZE VMWARE - SHARED	SO	-431	-8	-105	-29	-63	-199	-27	0	0
1110000	AC PR AMR EL PT SR	3033240	IEE - Itron Enterprise Addition	CN	-1,014	-24	-317	-71	-76	-483	-42	0	0
1110000	AC PR AMR EL PT SR	3033250	AMI Metering Software	CN	-1,829	-44	-572	-127	-137	-872	-77	0	0
1110000	AC PR AMR EL PT SR	3033300	SECID - CUST SECURE WEB LOGIN	CN	-1,085	-26	-340	-76	-81	-517	-45	0	0
1110000	AC PR AMR EL PT SR	3033310	C&T - ENERGY TRADING SYSTEM	SO	-13,326	-257	-3,239	-901	-1,943	-6,153	-829	-3	0
1110000	AC PR AMR EL PT SR	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	CAGW	-8,705	-356	-6,433	-1,916	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3033370	DISTRIBUTION INTANGIBLES	WYP	-26	0	0	0	-26	0	0	0	0
1110000	AC PR AMR EL PT SR	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	CAGE	-622	0	0	0	-141	-422	-58	0	0
1110000	AC PR AMR EL PT SR	3033390	RMT TRADE SYSTEM	SO	-447	-9	-109	-30	-65	-206	-28	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CA	-1	-1	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CAEE	-13	0	0	0	-3	-8	-1	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CAGE	-936	0	0	0	-212	-636	-88	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CAGW	-178	-7	-131	-39	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CN	-10	0	-3	-1	-1	-5	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	IDU	-2	0	0	0	0	0	-2	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	JBG	-118	-5	-87	-26	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	-15,922	-229	-4,076	-1,274	-2,378	-7,002	-957	-5	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SO	-304	-6	-74	-21	-44	-140	-19	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	UT	-8	0	0	0	0	-8	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	WA	-1	0	0	-1	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	WYP	-20	0	0	0	-20	0	0	0	0
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	CAGE	-272	0	0	0	-62	-185	-25	0	0
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	CAGW	-118	-5	-87	-26	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3035322	ACD-Call Center Automated Call Distribut	CN	-3,216	-77	-1,006	-224	-241	-1,533	-135	0	0
1110000	AC PR AMR EL PT SR	3035330	OATI-OASIS INTERFACE	SO	-1,240	-24	-301	-84	-181	-572	-77	0	0
1110000	AC PR AMR EL PT SR	3316000	STRUCTURES - LEASE IMPROVEMENTS	CAGW	-2,206	-90	-1,630	-485	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	-758	-758	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	-334	0	0	0	0	0	-334	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	-5,351	0	-5,351	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	-3,448	-67	-838	-233	-503	-1,592	-215	-1	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	-17	0	0	0	0	-17	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	-1,609	0	0	-1,609	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	-4,732	0	0	0	-4,732	0	0	0	0



Amortization Reserve

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000 Total			-582,744	-14,944	-215,883	-59,984	-66,362	-196,847	-28,627	-96	0
Grand Total			-582,744	-14,944	-215,883	-59,984	-66,362	-196,847	-28,627	-96	0

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



Deferred Income Tax Balance

Average of Monthly Averages Ending - December 2018

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	9	9	0	0	0	0	0	0
1900000	ACM DEF INCM TAXES 287062	DTA 705.347 - ID - Protected PP&E ARAM	IDU	27	0	0	0	0	27	0	0
1900000	ACM DEF INCM TAXES 287063	DTA 705.348 - OR - Protected PP&E ARAM	OR	107	0	107	0	0	0	0	0
1900000	ACM DEF INCM TAXES 287064	DTA 705.349 - UT - Protected PP&E ARAM	UT	186	0	0	0	186	0	0	0
1900000	ACM DEF INCM TAXES 287065	DTA 705.350 - WA - Protected PP&E ARAM	WA	28	0	0	28	0	0	0	0
1900000	ACM DEF INCM TAXES 287066	DTA 705.351 - WY - Protected PP&E ARAM	WYU	60	0	0	0	60	0	0	0
1900000 Total				417	9	107	28	60	186	27	0
1901000	ACCUM DEF INC TAX 287051	DTA 705.340 RL-Income Tax Deferral-CA	OTHER	508	0	0	0	0	0	0	508
1901000	ACCUM DEF INC TAX 287052	DTA 705.341 RL-Income Tax Deferral-ID	OTHER	731	0	0	0	0	0	0	731
1901000	ACCUM DEF INC TAX 287053	DTA 705.342 RL-Income Tax Deferral-OR	OTHER	6,799	0	0	0	0	0	0	6,799
1901000	ACCUM DEF INC TAX 287054	DTA 705.343 RL-Income Tax Deferral-UT	OTHER	6,467	0	0	0	0	0	0	6,467
1901000	ACCUM DEF INC TAX 287055	DTA 705.344 RL-Income Tax Deferral-WA	OTHER	2,026	0	0	0	0	0	0	2,026
1901000	ACCUM DEF INC TAX 287056	DTA 705.345 RL-Income Tax Deferral-WY	OTHER	2,875	0	0	0	0	0	0	2,875
1901000	ACCUM DEF INC TAX 287191	DTA 705.280 RL Excess Def Inc Taxes CA	CA	273	273	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287192	DTA 705.281 RL Excess Def Inc Taxes ID	IDU	403	0	0	0	0	403	0	0
1901000	ACCUM DEF INC TAX 287193	DTA 705.282 RL Excess Def Inc Taxes OR	OR	3,901	0	3,901	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287194	DTA 705.283 RL Excess Def Inc Taxes UT	UT	7,055	0	0	0	7,055	0	0	0
1901000	ACCUM DEF INC TAX 287195	DTA 705.284 RL Excess Def Inc Taxes WA	WA	346	0	0	346	0	0	0	0
1901000	ACCUM DEF INC TAX 287196	DTA 705.285 RL Excess Def Inc Taxes WY	WYU	2,949	0	0	2,949	0	0	0	0
1901000	ACCUM DEF INC TAX 287197	DTA 705.286 RL Excess Def Inc Tax FERC	FERC	4	0	0	0	0	0	4	0
1901000	ACCUM DEF INC TAX 287200	DTA 705.267 RL-WA Decoup Mech	OTHER	828	0	0	0	0	0	0	828
1901000	ACCUM DEF INC TAX 287206	DTA 415.710 RL-WA Accel Depr	WA	5,096	0	0	5,096	0	0	0	0
1901000	ACCUM DEF INC TAX 287209	DTA 705.266 RL-Energy Savings Assist-CA	OTHER	115	0	0	0	0	0	0	115
1901000	ACCUM DEF INC TAX 287210	DTA 505.115 - Sales & Use Tax Audit Exp	OTHER	62	0	0	0	0	0	0	62
1901000	ACCUM DEF INC TAX 287211	DTA 425.226 - Deferred Revenue Other	OTHER	130	0	0	0	0	0	0	130
1901000	ACCUM DEF INC TAX 287212	DTA 705.245-RL-OR Dir Acc 5 yr Opt Out	OTHER	679	0	0	0	0	0	0	679
1901000	ACCUM DEF INC TAX 287214	DTA 910.245 - Contra Rec Joint Owners	SO	452	9	110	31	66	209	28	0
1901000	ACCUM DEF INC TAX 287216	DTA 605.715 Trapper Mine Contract Oblig	CAEE	1,528	0	0	0	379	998	150	1
1901000	ACCUM DEF INC TAX 287219	DTA 715.810 Chehalis Mitigation Oblig	CAGW	161	7	119	36	0	0	0	0
1901000	ACCUM DEF INC TAX 287220	DTA 720.560 Pension Liab UMWA Withdraw	CAEE	28,304	0	0	0	7,023	18,497	2,770	14
1901000	ACCUM DEF INC TAX 287227	DTA 705.531 RL UT Solar Feed-in Tar - NC	OTHER	5,233	0	0	0	0	0	0	5,233
1901000	ACCUM DEF INC TAX 287229	DTA 705.527 RL CA Solar Feed-in Tar - NC	OTHER	260	0	0	0	0	0	0	260
1901000	ACCUM DEF INC TAX 287230	DTA 705.521 RL WY Def NPC - Noncurrent	OTHER	1,565	0	0	0	0	0	0	1,565
1901000	ACCUM DEF INC TAX 287231	DTA 705.519 RL WA Def NPC - Noncurrent	OTHER	5,246	0	0	0	0	0	0	5,246
1901000	ACCUM DEF INC TAX 287232	DTA 705.517 RL UT Def NPC - Noncurrent	OTHER	41	0	0	0	0	0	0	41
1901000	ACCUM DEF INC TAX 287233	DTA 705.515 RL OR Def NPC - Noncurrent	OTHER	6,765	0	0	0	0	0	0	6,765
1901000	ACCUM DEF INC TAX 287237	DTA 705.755 RL-NONCURRENT RECLASS-OTHER	OTHER	34	0	0	0	0	0	0	34
1901000	ACCUM DEF INC TAX 287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	698	0	0	0	0	0	0	698
1901000	ACCUM DEF INC TAX 287240	DTA 605.301 Environmental Liab- Reg	SO	13,688	264	3,327	926	1,996	6,320	852	3
1901000	ACCUM DEF INC TAX 287253	DTA 705.400 Reg Lia - OR Inj & Dam Reser	OR	2,015	0	2,015	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	177	0	0	0	0	177	0	0
1901000	ACCUM DEF INC TAX 287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	1,478	0	0	0	0	1,478	0	0
1901000	ACCUM DEF INC TAX 287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	147	0	0	0	147	0	0	0
1901000	ACCUM DEF INC TAX 287271	DTA 705.336 RL - Sale of RECs - UT	OTHER	0	0	0	0	0	0	0	0



Deferred Income Tax Balance

Average of Monthly Averages Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX 287274	DTA 705.261 Reg Liab-Sale of RECs-OR	OTHER	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287281	DTA - CA AMT CREDIT	OTHER	379	0	0	0	0	0	0	379
1901000	ACCUM DEF INC TAX 287298	DTA 205.210 ERC Impairment Reserve	CAEE	502	0	0	0	124	328	49	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	788	34	575	180	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	342	7	83	23	50	158	21	0
1901000	ACCUM DEF INC TAX 287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	2,152	42	523	146	314	994	134	1
1901000	ACCUM DEF INC TAX 287326	DTA 720.500 Severance Accrual - Cash Ba	SO	282	5	68	19	41	130	18	0
1901000	ACCUM DEF INC TAX 287327	DTA 720.300 Pension/Retirement Accrual -	SO	441	9	107	30	64	204	27	0
1901000	ACCUM DEF INC TAX 287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	6,758	131	1,643	457	985	3,121	421	2
1901000	ACCUM DEF INC TAX 287337	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	257	4	66	21	38	113	15	0
1901000	ACCUM DEF INC TAX 287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	140	2	36	11	21	62	8	0
1901000	ACCUM DEF INC TAX 287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	2,588	127	1,021	384	162	798	96	0
1901000	ACCUM DEF INC TAX 287341	DTA 910.530 Injuries & Damages Accrual -	SO	2,272	44	552	154	331	1,049	141	1
1901000	ACCUM DEF INC TAX 287370	DTA 425.215 Unearned Joint Use Pole Cont	SNPD	668	21	175	43	71	324	33	0
1901000	ACCUM DEF INC TAX 287371	DTA 930.100 Oregon BETC Credits	SG	2,085	30	534	167	311	917	125	1
1901000	ACCUM DEF INC TAX 287389	DTA 610.145 RL - DSM	OTHER	2,547	0	0	0	0	0	0	2,547
1901000	ACCUM DEF INC TAX 287414	DTA 505.700 RT BONUS	SO	395	8	96	27	58	182	25	0
1901000	ACCUM DEF INC TAX 287415	DTA 205.200 M&S INV	SNPD	693	22	182	45	73	337	35	0
1901000	ACCUM DEF INC TAX 287417	DTA 605.710 ACCRUED FINAL RECLAMATION	OTHER	2,565	0	0	0	0	0	0	2,565
1901000	ACCUM DEF INC TAX 287430	DTA 505.125 Accrued Royalties	CAEE	1,572	0	0	0	390	1,027	154	1
1901000	ACCUM DEF INC TAX 287453	DTA 610.143 WA PRGRM	OTHER	193	0	0	0	0	0	0	193
1901000	ACCUM DEF INC TAX 287473	DTA 705.270 Reg Liab	OTHER	593	0	0	0	0	0	0	593
1901000	ACCUM DEF INC TAX 287474	DTA 705.271 Reg Liab	OTHER	79	0	0	0	0	0	0	79
1901000	ACCUM DEF INC TAX 287475	DTA 705.272 Reg Liab	OTHER	69	0	0	0	0	0	0	69
1901000	ACCUM DEF INC TAX 287476	DTA 705.273 Reg Liab	OTHER	2,266	0	0	0	0	0	0	2,266
1901000	ACCUM DEF INC TAX 287477	DTA 705.274 Reg Liab	OTHER	54	0	0	0	0	0	0	54
1901000	ACCUM DEF INC TAX 287478	DTA 705.275 Reg Liab	OTHER	113	0	0	0	0	0	0	113
1901000	ACCUM DEF INC TAX 287479	DTA 105.221 Saf Har	CAGE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287482	DTA 205.025 PMI Fuel Cost Adjustment	JBE	694	30	506	158	0	0	0	0
1901000	ACCUM DEF INC TAX 287486	DTA 415.926 RL-Depreciation Decrease-OR	OTHER	1,134	0	0	0	0	0	0	1,134
1901000	ACCUM DEF INC TAX 287487	DTA 415.927 RL-Depreciation Decrease-WA	WA	-2	0	0	-2	0	0	0	0
1901000	ACCUM DEF INC TAX 287491	DTA - BETC CREDIT CARRYFORWARD	SG	5,176	74	1,325	414	773	2,276	311	2
1901000	ACCUM DEF INC TAX 287681	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	JBE	2,118	92	1,544	482	0	0	0	0
1901000	ACCUM DEF INC TAX 287706	DTL 610.100 COAL MINE DEVT PMI	JBE	-405	-18	-295	-92	0	0	0	0
1901000	ACCUM DEF INC TAX 287720	DTL 610.100 PMI DEV'T COST AMORT	JBE	-661	-29	-482	-151	0	0	0	0
1901000	ACCUM DEF INC TAX 287722	DTL 505.510 PMI VAC ACCRUAL	JBE	220	10	160	50	0	0	0	0
1901000	ACCUM DEF INC TAX 287723	DTL 205.411 PMI SEC. 263A	JBE	-1,210	-52	-882	-275	0	0	0	0
1901000	ACCUM DEF INC TAX 287726	DTL PMI PP&E	JBE	-15,031	-650	-10,957	-3,423	0	0	0	0
1901000	ACCUM DEF INC TAX 287735	DTL 910.905 PMI COST DEPLETION	JBE	-1,136	-49	-828	-259	0	0	0	0
1901000	ACCUM DEF INC TAX 287933	DTL 320.282-RA PostRet Sttmt Loss-CC-UT	UT	-49	0	0	0	0	-49	0	0
1901000	ACCUM DEF INC TAX 287934	DTL 320.283-RA PostRet Sttmt Loss-CC-WY	WYU	-2	0	0	0	-2	0	0	0
1901000	ACCUM DEF INC TAX 287937	DTA 505.601 PMI - Sick Leave Accrual	JBE	10	0	8	2	0	0	0	0



Deferred Income Tax Balance

Average of Monthly Averages Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1901000	ACCUM DEF INC TAX	287938	DTA 205.205 Inventory Reserve - PMI	JBE	17	1	13	4	0	0	0		
1901000	ACCUM DEF INC TAX	287941	DTL 430.111 Reg Asset - SB 1149 Balance	OTHER	-4,960	0	0	0	0	0	-4,960		
1901000	ACCUM DEF INC TAX	287970	DTL 415.815 Insurance Rec Accruals	SO	-153	-3	-37	-10	-22	-71	0		
1901000 Total					126,302	443	5,142	5,038	16,342	46,455	5,984	30	46,867
1901090	FAS109 DEF TAX ASS	287374	DTA 100.105 FAS 109 Deferred Tax Liabili	WA	57	0	0	57	0	0	0		
1901090 Total					57	0	0	57	0	0	0		
2811000	AC DEF TAX-ACCL AM	287960	DTL 105.128 Accel Depr Pollution Cntrl F	SG	0	0	0	0	0	0	0		
2811000 Total					0	0	0	0	0	0	0		
2820000	AC DEF INCTX-PROPT	287704	DTL 105.143/165 Basis Diff - Intangibles	SO	-1,055	-20	-256	-71	-154	-487	-66		
2820000 Total					-1,055	-20	-256	-71	-154	-487	-66	0	0
2821000	AC DEF TAX-UTILITY	286691	DTL Non-Prot PP&E EDIT - CA	CA	-281	-281	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	286692	DTL Non-Prot PP&E EDIT - ID	IDU	-417	0	0	0	0	-417	0		
2821000	AC DEF TAX-UTILITY	286693	DTL Non-Prot PP&E EDIT - OR	OR	-3,887	0	-3,887	0	0	0	0		
2821000	AC DEF TAX-UTILITY	286694	DTL Non-Prot PP&E EDIT - WA	WA	-869	0	0	-869	0	0	0		
2821000	AC DEF TAX-UTILITY	286695	DTL Non-Prot PP&E EDIT - WY	WYU	-1,604	0	0	0	-1,604	0	0		
2821000	AC DEF TAX-UTILITY	286697	DTL Non-Prot PP&E EDIT - FERC	FERC	-157	0	0	0	0	0	-157		
2821000	AC DEF TAX-UTILITY	287221	DTA 415.933 RL Contra-Carbon Decomm-ID	IDU	-307	0	0	0	0	0	-307		
2821000	AC DEF TAX-UTILITY	287222	DTA 415.934 RL Contra-Carbon Decomm-UT	UT	-2,219	0	0	0	0	-2,219	0		
2821000	AC DEF TAX-UTILITY	287223	DTA 415.935 RL Contra-Carbon Decomm-WY	WYP	-329	0	0	0	-329	0	0		
2821000	AC DEF TAX-UTILITY	287301	DTA 105.471 UT Klamath Relicensing	OTHER	8,681	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	DITBAL	0	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	CA	-96,792	-96,792	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	IDU	-252,351	0	0	0	0	0	-252,351		
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	OTHER	-77,694	0	0	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	OR	-1,163,829	0	-1,163,829	0	0	0	0		
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	UT	-1,990,248	0	0	0	0	-1,990,248	0		
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	WA	-277,084	0	0	-277,084	0	0	0		
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	WYP	-636,692	0	0	0	-636,692	0	0		
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	SNP	-6,572	-109	-1,443	-405	-987	-3,206	-420		
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	CIAC	75	2	20	5	8	37	4		
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	SG	14,548	209	3,725	1,164	2,173	6,398	875		
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	JBG	6	0	4	1	0	0	0		
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	SNPD	-751	-24	-197	-49	-80	-365	-38		
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	SO	-853	-16	-207	-58	-124	-394	-53		
2821000	AC DEF TAX-UTILITY	287607	DTL PMI PP&E	JBE	-9,148	-396	-6,669	-2,084	0	0	0		
2821000	AC DEF TAX-UTILITY	287608	DTL Safe Harbor Lease Cholla	CAGE	-1,092	0	0	0	-247	-741	-102		
2821000	AC DEF TAX-UTILITY	287766	DTL 610.100N Amort	SO	75	1	18	5	11	35	5		
2821000	AC DEF TAX-UTILITY	287771	DTL 110.205 SRC tax depletion	CAEE	158	0	0	0	39	104	16		
2821000	AC DEF TAX-UTILITY	287928	DTL 425.310 Hydro Relicensing Obligation	OTHER	-4,190	0	0	0	0	0	0		
2821000 Total					-4,503,823	-97,404	-1,172,465	-279,372	-637,833	-1,990,600	-252,789	-155	-73,204
2830000	ACC DEF TAX-OTHER	287936	DTL 205.025 PMI Fuel Cost Adjustment	JBE	-4	0	-3	-1	0	0	0		
2830000 Total					-4	0	-3	-1	0	0	0		
2831000	AC DEF IN TX UTIL	286901	DTL 415.938 RA - Carbon Plt Dec/Inv-CA	CA	13	13	0	0	0	0	0		
2831000	AC DEF IN TX UTIL	286902	DTL 415.918 RA-RPS Compliance Purchases	OTHER	0	0	0	0	0	0	0		



Deferred Income Tax Balance

Average of Monthly Averages Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL 286905	DTL 415.530 RA-ID 2017 Protocol-MSP Def	IDU	-18	0	0	0	0	-18	0	0
2831000	AC DEF IN TX UTIL 286906	DTL 415.531 RA-UT 2017 Protocol-MSP Def	UT	-1,623	0	0	0	-1,623	0	0	0
2831000	AC DEF IN TX UTIL 286907	DTL 415.532 RA-WY 2017 Protocol-MSP Def	WYP	-393	0	0	-393	0	0	0	0
2831000	AC DEF IN TX UTIL 286910	DTL 415.200 RA-OR Transp Elect PilotPgm	OTHER	-2	0	0	0	0	0	0	-2
2831000	AC DEF IN TX UTIL 286911	DTL 415.430 - RA-Transp Elect Pilot-CA	OTHER	5	0	0	0	0	0	0	5
2831000	AC DEF IN TX UTIL 287570	DTL 415.701 CA Deferred Intervenor Fundi	OTHER	-10	0	0	0	0	0	0	-10
2831000	AC DEF IN TX UTIL 287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	WYU	-197	0	0	-197	0	0	0	0
2831000	AC DEF IN TX UTIL 287576	DTL 430.110 REG ASSET RECLASS	OTHER	-2,547	0	0	0	0	0	0	-2,547
2831000	AC DEF IN TX UTIL 287577	DTL 415.820 Contra Pensn Reg Asset MMT &	OR	124	0	124	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287579	DTL 415.822 Reg Asset _ Pension MMT_UT	UT	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287581	DTL 415.824 Contra Pensn Reg Asset MMT &	CA	11	11	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	-14	0	-14	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287586	DTL 415.829 Reg Asset - Post - Ret MMT_U	UT	0	0	0	0	0	0	0	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	0
2831000	AC DEF IN TX UTIL 287591	DTL 415.301 Environmental Clean-up Accl	WA	488	0	0	488	0	0	0	0
2831000	AC DEF IN TX UTIL 287593	DTL 415.874 Deferred Net Power Costs-WY	OTHER	-615	0	0	0	0	0	0	-615
2831000	AC DEF IN TX UTIL 287596	DTL 415.892 Deferred Net Power Costs - I	OTHER	-3,215	0	0	0	0	0	0	-3,215
2831000	AC DEF IN TX UTIL 287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	-81	0	0	0	-81	0	0	0
2831000	AC DEF IN TX UTIL 287601	DTL 415.677 RA Pref Stock Redemption WA	OTHER	-19	0	0	0	0	0	0	-19
2831000	AC DEF IN TX UTIL 287614	DTL 430.100 Weatherization	OTHER	507	0	0	0	0	0	0	507
2831000	AC DEF IN TX UTIL 287634	DTL 415.300 Environmental Clean-up Accru	SO	-20,664	-399	-5,023	-1,397	-3,013	-9,541	-1,286	-5
2831000	AC DEF IN TX UTIL 287635	DTL 415.500 Cholla Pit Transact Costs-AP	CAGE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	-33	0	0	-33	0	0	0	0
2831000	AC DEF IN TX UTIL 287640	DTL 415.680 Deferred Intervener Funding	OTHER	-180	0	0	0	0	0	0	-180
2831000	AC DEF IN TX UTIL 287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	-10	0	0	0	0	-10	0	0
2831000	AC DEF IN TX UTIL 287650	DTL 205.100 Coal Pile Inventory Adjustme	CAEE	-70	0	0	0	-17	-45	-7	0
2831000	AC DEF IN TX UTIL 287653	DTL 425.250 TGS Buyout	CAGE	-6	0	0	0	-1	-4	-1	0
2831000	AC DEF IN TX UTIL 287656	DTL 425.280 Joseph Settlement	OTHER	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287661	DTL 425.360 Hermiston Swap	CAGW	-763	-31	-564	-168	0	0	0	0
2831000	AC DEF IN TX UTIL 287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	-566	0	-566	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	-837	0	0	0	-837	0	0	0
2831000	AC DEF IN TX UTIL 287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	-60	0	0	0	0	-60	0	0
2831000	AC DEF IN TX UTIL 287666	DTL 210.140 Prepaid Taxes - WY PSC	WYP	-36	0	0	0	-36	0	0	0
2831000	AC DEF IN TX UTIL 287669	DTL 210.180 PRE MEM	SO	-900	-17	-219	-61	-131	-416	-56	0
2831000	AC DEF IN TX UTIL 287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	-1,192	-20	-262	-73	-179	-581	-76	0
2831000	AC DEF IN TX UTIL 287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	-3,389	-65	-824	-229	-494	-1,565	-211	-1
2831000	AC DEF IN TX UTIL 287747	DTL 705.240 CA Energy Program	OTHER	-125	0	0	0	0	0	0	-125
2831000	AC DEF IN TX UTIL 287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	OTHER	-1,074	0	0	0	0	0	0	-1,074
2831000	AC DEF IN TX UTIL 287772	DTL 505.800 State Tax Ded on Fed TR	OTHER	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287781	DTL 415.870 Def CA	OTHER	-1,043	0	0	0	0	0	0	-1,043
2831000	AC DEF IN TX UTIL 287840	DTL 415.410 RA Energy West Mining	CAEE	-67,132	0	0	0	-16,656	-43,871	-6,571	-33
2831000	AC DEF IN TX UTIL 287841	DTL 415.411 ContraRA DeerCreekAband CA	CA	605	605	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287842	DTL 415.412 ContraRA DeerCreekAband ID	IDU	364	0	0	0	0	364	0	0
2831000	AC DEF IN TX UTIL 287843	DTL 415.413 ContraRA DeerCreekAband OR	OR	1,562	0	1,562	0	0	0	0	0



Deferred Income Tax Balance

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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	
2831000	AC DEF IN TX UTIL 287844	DTL 415.414 ContraRA DeerCreekAband UT	UT	810	0	0	0	810	0	0	0	
2831000	AC DEF IN TX UTIL 287846	DTL 415.416 ContraRA DeerCreekAband WY	WYU	92	0	0	92	0	0	0	0	
2831000	AC DEF IN TX UTIL 287849	DTL 415.424 ContraRA DeerCreekAband	CAEE	20,754	0	0	5,149	13,563	2,031	10	0	
2831000	AC DEF IN TX UTIL 287850	DTL 415.425 Contra RA UMWA Pension	OTHER	1,089	0	0	0	0	0	0	1,089	
2831000	AC DEF IN TX UTIL 287851	DTL 415.417 Contra RA UMWA Pension CA	OTHER	445	0	0	0	0	0	0	445	
2831000	AC DEF IN TX UTIL 287857	DTL 415.545 Reg Asset WA Merwin Project	OTHER	1	0	0	0	0	0	0	1	
2831000	AC DEF IN TX UTIL 287858	DTL 415.676 RA Pref Stock Redemption-WY	OTHER	-40	0	0	0	0	0	0	-40	
2831000	AC DEF IN TX UTIL 287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER	-600	0	0	0	0	0	0	-600	
2831000	AC DEF IN TX UTIL 287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	-116	0	0	0	0	0	0	-116	
2831000	AC DEF IN TX UTIL 287864	DTL 415.852 Powerdale Decom Cost Amort-I	IDU	-16	0	0	0	0	-16	0	0	
2831000	AC DEF IN TX UTIL 287868	DTL 415.858 Reg Asset-WY-Def Overburden	WYP	-326	0	0	-326	0	0	0	0	
2831000	AC DEF IN TX UTIL 287871	DTL 415.866 Reg Asset-OR Solar Feed-In T	OTHER	-1,238	0	0	0	0	0	0	-1,238	
2831000	AC DEF IN TX UTIL 287874	DTL 720.843 RA Tax Adj on PR Benefit-OR	OTHER	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL 287887	DTL 415.881 Def of Excess RECs UT	OTHER	-192	0	0	0	0	0	0	-192	
2831000	AC DEF IN TX UTIL 287888	DTL 415.882 Def of Excess RECs WA	OTHER	-15	0	0	0	0	0	0	-15	
2831000	AC DEF IN TX UTIL 287889	DTL 415.883 Def of Excess RECs WY	OTHER	-183	0	0	0	0	0	0	-183	
2831000	AC DEF IN TX UTIL 287896	DTL 415.875 Def Net Power Cost - UT	OTHER	-3,775	0	0	0	0	0	0	-3,775	
2831000	AC DEF IN TX UTIL 287897	DTL 425.400 RA - UT Klamath Relicensing	OTHER	-4,291	0	0	0	0	0	0	-4,291	
2831000	AC DEF IN TX UTIL 287899	DTL 415.878 RA-UT Liq Damages	UT	-133	0	0	0	-133	0	0	0	
2831000	AC DEF IN TX UTIL 287903	DTL 415.879 RA-Liq Damages N2-WY	WYP	-22	0	0	-22	0	0	0	0	
2831000	AC DEF IN TX UTIL 287906	DTL 415.863 RA-UT Subscriber Solar Prog	UT	-395	0	0	0	-395	0	0	0	
2831000	AC DEF IN TX UTIL 287907	DTL 210.185-Prepaid Aircraft Maint Cost	SG	-5	0	-1	0	-1	-2	0	0	
2831000	AC DEF IN TX UTIL 287908	DTL 210.190 - Prepaid Water Rights	CAGE	-167	0	0	-38	-114	-16	0	0	
2831000	AC DEF IN TX UTIL 287917	DTL 705.451 - RL - OR Property Ins Res	OR	-1,110	0	-1,110	0	0	0	0	0	
2831000	AC DEF IN TX UTIL 287919	DTL 425.105 RA-OR Asset Sale Gain GB-NC	OTHER	-227	0	0	0	0	0	0	-227	
2831000	AC DEF IN TX UTIL 287933	DTL 320.282-RA PostRet Sttmt Loss-CC-UT	UT	-225	0	0	0	-225	0	0	0	
2831000	AC DEF IN TX UTIL 287934	DTL 320.283-RA PostRet Sttmt Loss-CC-WY	WYU	-6	0	0	-6	0	0	0	0	
2831000	AC DEF IN TX UTIL 287935	DTL 415.936 RA - Carbon Plt Decom/Inv	CAGE	-848	0	0	-192	-576	-79	0	0	
2831000	AC DEF IN TX UTIL 287939	DTL 415.115 RA-UT STEP Pilot Program	OTHER	1,838	0	0	0	0	0	0	1,838	
2831000	AC DEF IN TX UTIL 287942	DTL 430.112 Reg Asset - Other - Balance	OTHER	-87	0	0	0	0	0	0	-87	
2831000	AC DEF IN TX UTIL 287948	DTL 415.502 Cholla Plant Transaction Cos	OR	0	0	0	0	0	0	0	0	
2831000	AC DEF IN TX UTIL 287971	DTL 415.868 RA UT Solar Incentive Prog	OTHER	-1,838	0	0	0	0	0	0	-1,838	
2831000	AC DEF IN TX UTIL 287975	DTL 415.655 RA - CA GHG Allowances	OTHER	-93	0	0	0	0	0	0	-93	
2831000	AC DEF IN TX UTIL 287977	DTL 415.885 RA-NONCURRENT RECLASS-OTHER	OTHER	-34	0	0	0	0	0	0	-34	
2831000	AC DEF IN TX UTIL 287978	DTL 415.906 RA OR RECs in Rate - NC	OTHER	-58	0	0	0	0	0	0	-58	
2831000	AC DEF IN TX UTIL 287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	-407	0	0	0	0	-407	0	0	
2831000	AC DEF IN TX UTIL 287982	DTL 415.921 RA-Depreciation Increase-UT	UT	-409	0	0	0	-409	0	0	0	
2831000	AC DEF IN TX UTIL 287983	DTL 415.922 RA-Depreciation Increase-WY	WYP	-1,413	0	0	-1,413	0	0	0	0	
2831000	AC DEF IN TX UTIL 287984	DTL 415.923 RA-Carbon Unrec Plant - ID	IDU	-294	0	0	0	0	-294	0	0	
2831000	AC DEF IN TX UTIL 287985	DTL 415.924 RA-Carbon Unrec Plant - UT	UT	-2,117	0	0	0	-2,117	0	0	0	
2831000	AC DEF IN TX UTIL 287986	DTL 415.925 RA-Carbon Unrec Plant - WY	WYP	-712	0	0	-712	0	0	0	0	
2831000	AC DEF IN TX UTIL 287996	DTL 415.675 RA Pref Stock Redemption-UT	OTHER	-116	0	0	0	0	0	0	-116	
2831000	AC DEF IN TX UTIL 287997	DTL 415.862 RA-CA Mobile Home Park Conv	OTHER	-47	0	0	0	0	0	0	-47	
2831000 Total				-99,664	94	-6,897	-1,474	-18,668	-48,082	-6,713	-30	-17,895



Deferred Income Tax Balance

Average of Monthly Averages Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
Grand Total			-4,477,770	-96,879	-1,174,372	-275,796	-640,252	-1,992,527	-253,556	-156	-44,232



Investment Tax Credit Balance

Average of Monthly Averages Ending - December 2018

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2551000	ACC DEF ITC - FED	285607	ACCUM DEF ITC - PPL - 1988	ITC89	-2	0	-1	0	0	0	0	0
2551000	ACC DEF ITC - FED	285608	JIM BRIDGER RETROFIT ITC - PPL	ITC90	-71	-1	-11	-3	-12	-33	-10	0
2551000	ACC DEF ITC - FED	285620	Accum Def ITC - Solar Arrays - 2013	SG	-136	-2	-35	-11	-20	-60	-8	0
2551000	ACC DEF ITC - FED	285621	Accum Def ITC - Solar Arrays - 2014	SG	-92	-1	-24	-7	-14	-40	-6	0
2551000 Total					-302	-4	-71	-21	-47	-134	-24	0
Grand Total					-302	-4	-71	-21	-47	-134	-24	0

B20. CUSTOMER ADVANCES



Customer Advances

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

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	CAGE	-22,696	0	0	0	-5,145	-15,412	-2,127	-11	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	OR	-883	0	-883	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	SG	-19	0	-5	-2	-3	-8	-1	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	UT	-513	0	0	0	0	-513	0	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WA	-6	0	0	-6	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	210553	Transmission Payments Received - Capital	CAGE	-8,586	0	0	0	-1,946	-5,830	-805	-4	0
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	UT	-155	0	0	0	0	-155	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	-9,616	0	0	0	-2,180	-6,530	-901	-5	0
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	SG	342	5	87	27	51	150	21	0	0
2520000 Total					-42,136	5	-801	17	-9,223	-28,299	-3,814	-21	0
Grand Total					-42,136	5	-801	17	-9,223	-28,299	-3,814	-21	0