

**B14. CASH
WORKING CAPITAL**

CASH WORKING CAPITAL

Allocation Method: MSP
Allocated In Thousands

Period Beginning: March 2002
Period Ending: March 2003
13 Month Average

Primary Account	Account Description	Allocation	Total	California	Oregon	Washington	Idaho PPL	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
131	CASH	13,657	SNP	368	4,145	1,132	-	-	1,493	5,459	782	246	31	-	-
	TOTAL ACCOUNT 131	13,657													
135	TEMP ADVANCE	1,687	SG	32	485	148	-	-	214	663	107	31	6	-	-
1351	WORKING FUNDS	(1,806)	SG	(34)	(520)	(158)	-	-	(229)	(710)	(115)	(33)	(7)	-	-
	TOTAL ACCOUNT 135	(105)		367	4,115	1,123			1,480	5,418	776	245	30		
1431	EMPLOYEE RECEIVABLES	13,460	SO	360	4,058	1,123	-	-	1,502	5,333	807	245	32	-	-
14312	MISC OTHER LOANS	40	SO	1	12	3	-	-	4	16	2	1	0	-	-
14351	CASH OVER & SHORT	23	SO	1	7	2	-	-	3	9	1	0	0	-	-
14355	UNDIST WIRE TRANS	(1,537)	SO	(41)	(463)	(128)	-	-	(172)	(609)	(92)	(28)	(4)	-	-
1437	OTHER ACCT REC CCS	2,444	SO	65	737	204	-	-	273	968	147	44	6	-	-
14371	OTHER ACCT REC CCS	(2,253)	SO	(60)	(679)	(188)	-	-	(251)	(893)	(135)	(41)	(5)	-	-
	TOTAL ACCOUNT 143	12,178		326	3,671	1,016			1,359	4,825	730	222	29		
232	MEDICAL INSURANCE WITHHOLDING	1	SO	0	0	0	-	-	0	0	0	0	0	-	-
232	LIFE INSURANCE WITHHOLDING	(0)	SO	(0)	(0)	(0)	-	-	(0)	(0)	(0)	(0)	(0)	-	-
232	MUTUAL AID WITHHOLDING	(0)	SO	(0)	(0)	(0)	-	-	(0)	(0)	(0)	(0)	(0)	-	-
232	UNION DUES/CONTRIBUTIONS WITHHOLDI	0	SO	0	0	0	-	-	0	0	0	0	0	-	-
232	MET PAY HOME & AUTO WITHHOLDINGS	(0)	SO	(0)	(0)	(0)	-	-	(0)	(0)	(0)	(0)	(0)	-	-
232	CREDIT UNION WITHHOLDINGS	(0)	SO	(0)	(1)	(0)	-	-	(0)	(1)	(0)	(0)	(0)	-	-
232	SAVINGS BONDS WITHHOLDINGS	(1)	SO	(0)	(0)	(0)	-	-	(0)	(1)	(0)	(0)	(0)	-	-
232	UNITED FUND/CHARITABLE WITHHOLDINGS	0	SO	0	0	0	-	-	0	0	0	0	0	-	-
232	DEPENDENT SUPPORT/LEVY WITHHOLDING	(1)	SO	(0)	(0)	(0)	-	-	(0)	(0)	(0)	(0)	(0)	-	-
232	OREGON BURN UNIT PAYROLL DEDUCTIONS	(0)	SO	(0)	(0)	(0)	-	-	(0)	(0)	(0)	(0)	(0)	-	-
232	OTHER PAYROLL LIABILITY	(2)	SO	(0)	(1)	(0)	-	-	(0)	(1)	(0)	(0)	(0)	-	-
232	METLIFE MEDICAL INSURANCE	(4,321)	SO	(116)	(1,303)	(361)	-	-	(482)	(1,712)	(259)	(79)	(10)	-	-
232	OTHER EMPLOYEE BENEFITS	(745)	SO	(20)	(224)	(62)	-	-	(83)	(295)	(45)	(14)	(2)	-	-
232	METLIFE DENTAL INSURANCE	(238)	SO	(6)	(72)	(20)	-	-	(27)	(94)	(14)	(4)	(1)	-	-
232	METLIFE VISION INSURANCE	51	SO	1	15	4	-	-	6	20	3	1	0	-	-
232	HMO HEALTH PLAN	(64)	SO	(2)	(19)	(5)	-	-	(7)	(25)	(4)	(1)	(0)	-	-
232	DELTA DENTAL	10	SO	0	3	1	-	-	1	4	1	0	0	-	-
232	IBEW 57 MEDICAL INSURANCE	326	SO	9	98	27	-	-	36	129	20	6	1	-	-
232	ESOP ACCRUAL	18	SO	0	5	2	-	-	2	7	1	0	0	-	-
232	WEST VALLEY CITY STORM DRAINS FEE	(225)	SO	(6)	(68)	(19)	-	-	(25)	(89)	(13)	(4)	(1)	-	-
232	DRAPER CITY STORM DRAIN	(39)	SO	(1)	(12)	(3)	-	-	(4)	(15)	(2)	(1)	(0)	-	-
232	IBEW 57 HEALTH REIMBURSEMENT, CURREN	(1)	SO	(0)	(0)	(0)	-	-	(0)	(0)	(0)	(0)	(0)	-	-
232	IBEW 57 DEPENDENT CARE REIMBURSEMENT	(0)	SO	(0)	(0)	(0)	-	-	(0)	(0)	(0)	(0)	(0)	-	-
232	HEALTH REIMBURSEMENT, CURRENT YEAR	39	SO	1	12	3	-	-	4	15	2	1	0	-	-
232	DEPENDENT CARE REIMBURSEMENT, CURRE	(74)	SO	(2)	(22)	(6)	-	-	(8)	(29)	(4)	(1)	(0)	-	-
232	FAS 112 - ENERGY WEST	6	SO	0	2	0	-	-	1	2	0	0	0	-	-
232	FLATHEAD ELECTRIC CO-OP LIABILITY	(0)	SE	(0)	(0)	(0)	-	-	(0)	(0)	(0)	(0)	(0)	-	-
232	PROVISION FOR WORKERS' COMPENSATION	(1,355)	SO	(36)	(409)	(113)	-	-	(151)	(537)	(81)	(25)	(3)	-	-
	TOTAL ACCOUNT 232	(6,617)		(177)	(1,995)	(552)			(738)	(2,622)	(397)	(120)	(16)		

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Primary Account	Account Description	Allocation	Total	California	Oregon	Washington	Idaho PPL	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
25325	TIMBER REVENUES	-	SE	-	-	-	-	-	-	-	-	-	-	-	-
2533	DESERET MINE RECLAMATION	(1,391)	SE	(26)	(379)	(118)	-	-	(194)	(545)	(96)	(28)	(5)	-	-
2533	DEER CREEK MINE RECLAMATION	1,130	SE	21	308	96	-	-	158	443	78	23	4	-	-
2533	TRAIL MTN MINE RECLAMATION	(1,147)	SE	(21)	(313)	(98)	-	-	(160)	(449)	(79)	(23)	(4)	-	-
2533	FINAL & INTERIM RECLAMATION - DJ MINE	(20,414)	SE	(375)	(5,565)	(1,738)	-	-	(2,848)	(8,000)	(1,403)	(417)	(69)	-	-
2533	CHOLLA FINAL RECLAMATION	630	SE	12	172	54	-	-	88	247	43	13	2	-	-
2533	TRAPPER MINE FINAL RECLAMATION	(2,406)	SE	(44)	(656)	(205)	-	-	(336)	(943)	(165)	(49)	(8)	-	-
2533	DEER CREEK	(2,614)	DEU	-	-	-	-	-	-	(2,115)	(371)	(110)	(18)	-	-
2533	CHOLLA	(630)	SSECH	(11)	(176)	(55)	-	-	(89)	(244)	(40)	(13)	(2)	-	-
	TOTAL ACCOUNT 253	(26,842)		(445)	(6,609)	(2,064)	-	-	(3,381)	(11,606)	(2,033)	(605)	(99)	-	-
	GRAND TOTAL	(7,729)		71	(818)	(478)	0	0	(1,281)	(3,985)	(924)	(259)	(56)	0	0

Cash Working Capital

	12/3/2003												
	Allocated - in Thousands												
	2002		2003										
	4	3	3	2									
	Period Beginning	Period Ending	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil		
	Total	Calif	Oregon	Wash	Id PPL	Mont	Wy-PPL	Utah	Id UPL	Wy-UPL	FERC	Other	Nutil
Lead/Lag Study as of 12/98													
Revenue Lag Days	52.6	47.0	47.9	0.0	50.3	44.6	48.8	53.5	44.8	43.0			
Expense Lag Days	38.7	35.7	36.2	0.0	34.7	36.2	36.1	32.9	36.1	36.3			
Net Lag Days	13.9	11.3	11.7	0.0	15.6	8.4	12.7	20.6	8.7	6.7			
Daily Cost of Service	7,152	156	2,109	610	(0)	880	2,935	355	140	23	(55)	(0)	
Cash Working Capital	86,470	2,167	23,827	7,135	(1)	7,393	37,273	7,307	1,217	152			