



e-FILING REPORT COVER SHEET

COMPANY NAME: Pacific Power

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? No Yes If yes, submit a redacted public version (or a cover letter) by email. Submit the confidential information as directed in OAR 860-001-0070 or the terms of an applicable protective order.

Select report type: RE (Electric) RG (Gas) RW (Water) RT (Telecommunications)
 RO (Other, for example, industry safety information)

Did you previously file a similar report? No Yes, report docket number: RE 56

Report is required by: OAR OAR 860-027-0070(1)

Statute

Order

Note: A one-time submission required by an order is a compliance filing and not a report (file compliance in the applicable docket)

Other

(For example, federal regulations, or requested by Staff)

Is this report associated with a specific docket/case? No Yes, docket number: RE 56

List Key Words for this report. We use these to improve search results.

Results of Operations for period ended December 31, 2020

Send the completed Cover Sheet and the Report in an email addressed to PUC.FilingCenter@state.or.us

Send confidential information, voluminous reports, or energy utility Results of Operations Reports to PUC Filing Center, PO Box 1088, Salem, OR 97308-1088 or by delivery service to 201 High Street SE Suite 100, Salem, OR 97301.

April 30, 2021

VIA ELECTRONIC FILING

Public Utility Commission of Oregon
Attn: Filing Center
201 High Street SE, Suite 100
Salem, OR 97301-3398

Re: RE 56—Results of Operations for period ended December 2020

PacifiCorp d/b/a Pacific Power encloses for filing one copy of its December 31, 2020 annual results of operations report in compliance with OAR 860-027-0070(1). This report summarizes the actual and normalized results of operations for the 12 months ended December 31, 2020, as assigned and allocated to Oregon electric utility operations based on recorded costs allocated using the 2020 Protocol inter-jurisdictional allocation methodology.

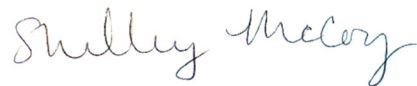
It is respectfully requested that all data requests regarding this matter be addressed to:

By email (preferred): datarequest@pacificorp.com

By regular mail: Data Request Response Center
PacifiCorp
825 NE Multnomah, Suite 2000
Portland, OR 97232

For informal inquiries, please contact Cathie Allen, Regulatory Affairs Manager, at (503) 813-5934.

Sincerely,



Shelley McCoy
Director, Regulation

Enclosures

cc: AWEC
CUB



Oregon Jurisdiction
RESULTS OF OPERATIONS

For Period Ended
December 31, 2020

Tab 1 – Results

PACIFICORP
State of Oregon
Actual, Adjusted & Normalized Results of Operations - 2020 Protocol
Results of Operations December 2020

	(1) Unadjusted Results	(2) Type 1 Adjustments	(3) Total Adjusted Actual Results	(4) Type 2 Adjustments	(5) Total Annualized Actual Results	(6) Type 3 Adjustments	(7) Total Normalized Results
1 Operating Revenues:							
2 General Business Revenues	1,293,711,531	3,480,689	1,297,192,220	2,193,630	1,299,385,850	(54,250,289)	1,245,135,561
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	47,925,497	-	47,925,497	-	47,925,497	30,977,934	78,903,431
5 Other Operating Revenues	69,052,137	(1,028,823)	68,023,314	6,614	68,029,928	5,762,819	73,792,747
6 Total Operating Revenues	1,410,689,165	2,451,866	1,413,141,031	2,200,244	1,415,341,276	(17,509,536)	1,397,831,739
7							
8 Operating Expenses:							
9 Steam Production	251,905,982	(5,880,535)	246,025,447	75,662	246,101,110	(11,691,990)	234,409,120
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	20,877,375	(8,956,802)	11,920,572	15,860	11,936,433	154,991	12,091,424
12 Other Power Supply	255,529,203	15,355,022	270,884,225	28,940	270,913,165	(10,435,955)	260,477,210
13 Transmission	56,976,181	317,581	57,293,763	23,936	57,317,699	(1,094,554)	56,223,145
14 Distribution	82,254,512	(13,268)	82,241,244	115,464	82,356,708	767,587	83,124,296
15 Customer Accounting	22,803,176	(18,110)	22,785,066	25,569	22,810,635	(289,813)	22,520,822
16 Customer Service	5,260,260	24,606	5,284,866	8,128	5,292,994	54,033	5,347,026
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	87,617,360	(39,766,720)	47,850,640	39,305	47,889,945	(1,078,318)	46,811,626
xx							
19 Total O&M Expenses	783,224,049	(38,938,225)	744,285,823	332,865	744,618,688	(23,614,019)	721,004,670
20 Depreciation	213,638,015	22,132,728	235,770,743	13,518,452	249,289,195	49,522,063	298,811,258
21 Amortization	14,447,785	131,276,724	145,724,509	417,944	146,142,454	(11,193,998)	134,948,455
22 Taxes Other Than Income	80,242,928	-	80,242,928	-	80,242,928	6,514,010	86,756,938
23 Income Taxes - Federal	19,639,497	(10,974,995)	8,664,502	(2,092,585)	6,571,917	(34,067,790)	(27,495,872)
24 Income Taxes - State	9,943,321	(2,485,533)	7,457,788	(473,913)	6,983,876	(2,325,352)	4,658,524
25 Income Taxes - Def Net	(47,180,809)	(11,222,694)	(58,403,504)	(3,426,486)	(61,829,990)	(10,877,774)	(72,707,764)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(345,584)	328,166	(17,418)	-	(17,418)	-	(17,418)
xx							
28 Total Operating Expenses:	1,073,609,201	90,116,171	1,163,725,373	8,276,278	1,172,001,650	(26,042,860)	1,145,958,790
29							
30 Operating Rev For Return:	337,079,964	(87,664,305)	249,415,659	(6,076,034)	243,339,625	8,533,324	251,872,949
31							
32 Rate Base:							
33 Electric Plant In Service	8,106,102,476	(30,225,893)	8,075,876,583	533,857,531	8,609,734,114	74,194,331	8,683,928,445
34 Plant Held for Future Use	10,226,417	(10,226,417)	-	-	-	-	-
35 Misc Deferred Debits	187,881,140	(110,385,722)	77,495,418	-	77,495,418	(7,740,411)	69,755,007
36 Elec Plant Acq Adj	3,122,458	-	3,122,458	-	3,122,458	(1,297,627)	1,824,830
37 Pensions	8,830,520	(8,830,520)	-	-	-	-	-
38 Prepayments	12,467,865	-	12,467,865	-	12,467,865	-	12,467,865
39 Fuel Stock	48,743,337	-	48,743,337	-	48,743,337	6,221,889	54,965,225
40 Material & Supplies	81,323,997	-	81,323,997	-	81,323,997	(1,767,028)	79,556,969
41 Working Capital	12,185,442	(495,273)	11,690,169	(21,112)	11,669,057	(562,872)	11,106,185
42 Weatherization Loans	(1,301)	-	(1,301)	-	(1,301)	-	(1,301)
43 Misc Rate Base	-	-	-	-	-	-	-
xx							
44 Total Electric Plant:	8,470,882,351	(160,163,825)	8,310,718,526	533,836,419	8,844,554,944	69,048,280	8,913,603,225
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(2,824,511,529)	(408,313,880)	(3,232,825,409)	(13,518,452)	(3,246,343,861)	73,443,272	(3,172,900,589)
48 Accum Prov For Amort	(194,475,920)	-	(194,475,920)	(417,944)	(194,893,864)	(27,618)	(194,921,482)
49 Accum Def Income Tax	(627,022,377)	27,387,803	(599,634,573)	1,713,244	(597,921,329)	2,952,134	(594,969,196)
50 Unamortized ITC	(57,788)	-	(57,788)	-	(57,788)	-	(57,788)
51 Customer Adv For Const	(43,517,407)	15,721,340	(27,796,067)	-	(27,796,067)	-	(27,796,067)
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Misc Rate Base Deductions	(484,128,201)	60,177,247	(423,950,954)	-	(423,950,954)	(7,236,254)	(431,187,208)
54							
55 Total Rate Base Deductions	(4,173,713,221)	(305,027,488)	(4,478,740,710)	(12,223,153)	(4,490,963,862)	69,131,534	(4,421,832,328)
56							
57 Total Rate Base:	4,297,169,130	(465,191,314)	3,831,977,816	521,613,266	4,353,591,082	138,179,815	4,491,770,896
58							
59 Return on Rate Base	7.844%		6.509%		5.589%		5.607%
xx							
60 Return on Equity	10.649%	-2.593%	8.056%	-1.785%	6.271%	0.035%	6.306%
61							
62 TAX CALCULATION:							
63 Operating Revenue	319,481,972	(112,347,527)	207,134,445	(12,069,017)	195,065,428	(38,737,592)	156,327,836
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	(26,656,741)	-	(26,656,741)	-	(26,656,741)	-	(26,656,741)
66 Interest	102,320,944	(11,915,304)	90,405,640	12,305,982	102,711,622	3,259,960	105,971,582
67 Schedule "M" Additions	359,685,214	38,299,491	397,984,705	13,936,397	411,921,101	43,245,491	455,166,592
68 Schedule "M" Deductions	384,487,108	(7,385,320)	377,101,787	-	377,101,787	52,467,147	429,568,935
69 Income Before Tax	219,015,875	(54,747,412)	164,268,463	(10,438,602)	153,829,861	(51,219,209)	102,610,652
70							
71 State Income Taxes	9,943,321	(2,485,533)	7,457,788	(473,913)	6,983,876	(2,325,352)	4,658,524
72 Taxable Income	209,072,554	(52,261,879)	156,810,675	(9,964,690)	146,845,985	(48,893,857)	97,952,128
73							
58 Federal Income Taxes + Other	19,639,497	(10,974,995)	8,664,502	(2,092,585)	6,571,917	(34,067,790)	(27,495,872)

(1) Unadjusted results do not include the impacts of accelerated Oregon Coal-Fired Steam Plant Depreciation and inclusion of Jim Bridger and Trapper Mine rate base additions which are included as Type 1 adjustments.

(2) Type 1 adjustments involve normalization for out of period historic and unusual items that occur during the test period.

(3) Type 2 adjustments annualize changes that occurred during the test period.

(4) Type 3 adjustments are known and measurable items that will occur in a future period.

OREGON SUMMARY OF ADJUSTMENTS TOTAL

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	(48,575,970)	(39,974,599)	(45,943,497)	-	-	-	37,342,127
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	30,977,934	-	-	30,977,934	-	-	-
5 Other Operating Revenues	4,740,610	526,496	-	-	-	-	4,214,114
6 Total Operating Revenues	(12,857,426)	(39,448,104)	(45,943,497)	30,977,934	-	-	41,556,241
7							
8 Operating Expenses:							
9 Steam Production	(17,496,862)	-	3,778,424	(4,724,773)	274,045	-	(16,824,558)
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(8,785,951)	-	(8,860,855)	-	74,905	-	-
12 Other Power Supply	4,948,007	-	(1,268,565)	6,488,174	46,257	-	(317,858)
13 Transmission	(753,036)	-	462,383	(1,253,679)	38,259	-	-
14 Distribution	869,784	-	685,228	-	184,556	-	-
15 Customer Accounting	(282,354)	-	(323,294)	-	40,940	-	-
16 Customer Service & Info	86,766	-	73,775	-	12,991	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(40,805,733)	-	(38,804,775)	-	67,186	-	(2,068,145)
19 Total O&M Expenses	(62,219,379)	-	(44,257,679)	509,721	739,139	-	(19,210,561)
20 Depreciation	85,173,243	-	-	-	90,918,584	-	(5,745,341)
21 Amortization	120,500,670	-	-	-	74,548,947	-	45,951,723
22 Taxes Other Than Income	6,514,010	-	(2,211,735)	-	-	8,725,745	-
23 Income Taxes: Federal	(47,135,370)	(7,908,004)	39,438	6,107,841	(25,024,909)	(17,195,029)	(3,154,707)
24 State	(5,284,797)	(1,790,944)	8,932	1,383,257	(5,667,449)	1,495,861	(714,454)
25 Deferred Income Taxes	(25,526,954)	-	-	-	(10,172,209)	(24,311,195)	8,956,450
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	328,166	-	328,166	-	-	-	-
28 Total Operating Expenses:	72,349,589	(9,698,947)	(46,092,878)	8,000,819	125,342,102	(31,284,618)	26,083,111
29							
30 Operating Rev For Return:	(85,207,015)	(29,749,156)	149,381	22,977,115	(125,342,102)	31,284,618	15,473,130
31							
32 Rate Base:							
33 Electric Plant In Service	577,825,969	-	-	-	-	-	577,825,969
34 Plant Held for Future Use	(10,226,417)	-	-	-	-	-	(10,226,417)
35 Misc Deferred Debits	(118,126,133)	-	-	-	-	-	(118,126,133)
36 Elec Plant Acq Adj	(1,297,627)	-	-	-	-	-	(1,297,627)
37 Pensions	(8,830,520)	-	-	-	-	-	(8,830,520)
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	6,221,889	-	-	-	-	-	6,221,889
40 Material & Supplies	(1,767,028)	-	-	-	-	-	(1,767,028)
41 Working Capital	(1,079,257)	-	-	-	-	-	(1,079,257)
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	442,720,874	-	-	-	-	-	442,720,874
45							
46 Deductions:							
47 Accum Prov For Deprec	(348,389,060)	-	-	-	(442,967,212)	-	94,578,152
48 Accum Prov For Amort	(445,562)	-	-	-	(445,562)	-	-
49 Accum Def Income Tax	32,053,181	-	(785,285)	-	5,693,681	(14,802,577)	41,947,361
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	15,721,340	-	-	-	-	-	15,721,340
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	52,940,993	-	-	-	-	41,247,963	11,693,030
54							
55 Total Deductions:	(248,119,107)	-	(785,285)	-	(437,719,093)	26,445,386	163,939,884
56							
57 Total Rate Base:	194,601,767	-	(785,285)	-	(437,719,093)	26,445,386	606,660,757
58							
59							
60 Estimated ROE impact	-4.343%	-1.344%	0.010%	1.038%	-4.579%	1.312%	-1.272%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(163,154,136)	(39,448,104)	197,751	30,468,212	(166,206,670)	(8,725,745)	20,560,419
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	3,650,638	-	1,019	-	-	3,649,619	-
70 Schedule "M" Additions	95,481,378	-	-	-	41,372,986	45,323,851	8,784,541
72 Schedule "M" Deductions	45,081,827	-	-	-	-	-	45,081,827
73 Income Before Tax	(116,405,223)	(39,448,104)	196,732	30,468,212	(124,833,684)	32,948,487	(15,736,868)
74							
76 State Income Taxes	(5,284,797)	(1,790,944)	8,932	1,383,257	(5,667,449)	1,495,861	(714,454)
77 Taxable Income	(111,120,426)	(37,657,160)	187,801	29,084,956	(119,166,234)	31,452,626	(15,022,414)
78							
79 Federal Income Taxes	(47,135,370)	(7,908,004)	39,438	6,107,841	(25,024,909)	(17,195,029)	(3,154,707)

OREGON SUMMARY OF ADJUSTMENTS TYPE 1

	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	3,480,689	12,082,059	(45,943,497)	-	-	-	37,342,127
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(1,028,823)	(1,028,823)	-	-	-	-	-
6 Total Operating Revenues	2,451,866	11,053,236	(45,943,497)	-	-	-	37,342,127
7							
8 Operating Expenses:							
9 Steam Production	(5,880,535)	-	3,320,709	-	-	-	(9,201,244)
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(8,956,802)	-	(8,956,802)	-	-	-	-
12 Other Power Supply	15,355,022	-	(1,443,636)	17,116,516	-	-	(317,858)
13 Transmission	317,581	-	317,581	-	-	-	-
14 Distribution	(13,268)	-	(13,268)	-	-	-	-
15 Customer Accounting	(18,110)	-	(18,110)	-	-	-	-
16 Customer Service & Info	24,606	-	24,606	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(39,766,720)	-	(37,588,851)	-	-	-	(2,177,868)
19 Total O&M Expenses	(38,938,225)	-	(44,357,771)	17,116,516	-	-	(11,696,970)
20 Depreciation	22,132,728	-	-	-	27,878,068	-	(5,745,341)
21 Amortization	131,276,724	-	-	-	74,014,678	-	57,262,046
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(10,974,995)	2,215,798	(383,875)	(3,431,279)	(20,426,031)	11,474,709	(424,316)
24 State	(2,485,533)	501,817	(86,937)	(777,090)	(4,625,931)	2,598,704	(96,096)
25 Deferred Income Taxes	(11,222,694)	-	-	-	-	(11,143,594)	(79,100)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	328,166	-	328,166	-	-	-	-
28 Total Operating Expenses:	90,116,171	2,717,615	(44,500,416)	12,908,147	76,840,784	2,929,818	39,220,223
29							
30 Operating Rev For Return:	(87,664,305)	8,335,621	(1,443,081)	(12,908,147)	(76,840,784)	(2,929,818)	(1,878,097)
31							
32 Rate Base:							
33 Electric Plant In Service	(30,225,893)	-	-	-	-	-	(30,225,893)
34 Plant Held for Future Use	(10,226,417)	-	-	-	-	-	(10,226,417)
35 Misc Deferred Debits	(110,385,722)	-	-	-	-	-	(110,385,722)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	(8,830,520)	-	-	-	-	-	(8,830,520)
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(495,273)	-	-	-	-	-	(495,273)
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(160,163,825)	-	-	-	-	-	(160,163,825)
45							
46 Deductions:							
47 Accum Prov For Deprec	(408,313,880)	-	-	-	(406,847,990)	-	(1,465,890)
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	27,387,803	-	(785,285)	-	-	(14,802,577)	42,975,665
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	15,721,340	-	-	-	-	-	15,721,340
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	60,177,247	-	-	-	-	41,247,963	18,929,284
54							
55 Total Deductions:	(305,027,488)	-	(785,285)	-	(406,847,990)	26,445,386	76,160,400
56							
57 Total Rate Base:	(465,191,314)	-	(785,285)	-	(406,847,990)	26,445,386	(84,003,426)
58							
59							
60 Estimated ROE impact	-2.593%	0.377%	-0.062%	-0.583%	-2.242%	-0.225%	0.217%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(112,347,527)	11,053,236	(1,913,892)	(17,116,516)	(101,892,747)	-	(2,477,609)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(11,915,304)	-	1,019	-	-	(11,916,323)	-
70 Schedule "M" Additions	38,299,491	-	-	-	-	45,323,851	(7,024,361)
72 Schedule "M" Deductions	(7,385,320)	-	-	-	-	-	(7,385,320)
73 Income Before Tax	(54,747,412)	11,053,236	(1,914,911)	(17,116,516)	(101,892,747)	57,240,174	(2,116,649)
74							
76 State Income Taxes	(2,485,533)	501,817	(86,937)	(777,090)	(4,625,931)	2,598,704	(96,096)
77 Taxable Income	(52,261,879)	10,551,419	(1,827,974)	(16,339,426)	(97,266,816)	54,641,470	(2,020,553)
78							
79 Federal Income Taxes	(10,974,995)	2,215,798	(383,875)	(3,431,279)	(20,426,031)	11,474,709	(424,316)

OREGON SUMMARY OF ADJUSTMENTS TYPE 2

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	2,193,630	2,193,630	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	6,614	6,614	-	-	-	-	-
6 Total Operating Revenues	2,200,244	2,200,244	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	75,662	-	75,662	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	15,860	-	15,860	-	-	-	-
12 Other Power Supply	28,940	-	28,940	-	-	-	-
13 Transmission	23,936	-	23,936	-	-	-	-
14 Distribution	115,464	-	115,464	-	-	-	-
15 Customer Accounting	25,569	-	25,569	-	-	-	-
16 Customer Service & Info	8,128	-	8,128	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	39,305	-	39,305	-	-	-	-
19 Total O&M Expenses	332,865	-	332,865	-	-	-	-
20 Depreciation	13,518,452	-	-	-	13,518,452	-	-
21 Amortization	417,944	-	-	-	417,944	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(2,092,585)	441,074	(66,728)	-	(2,793,774)	(2,466,931)	2,793,774
24 State	(473,913)	99,891	(15,112)	-	(632,712)	(558,692)	632,712
25 Deferred Income Taxes	(3,426,486)	-	-	-	-	-	(3,426,486)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	8,276,278	540,965	251,025	-	10,509,911	(3,025,623)	(0)
29							
30 Operating Rev For Return:	(6,076,034)	1,659,279	(251,025)	-	(10,509,911)	3,025,623	0
31							
32 Rate Base:							
33 Electric Plant In Service	533,857,531	-	-	-	-	-	533,857,531
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	(21,112)	-	-	-	-	-	(21,112)
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	533,836,419	-	-	-	-	-	533,836,419
45							
46 Deductions:							
47 Accum Prov For Deprec	(13,518,452)	-	-	-	(13,518,452)	-	-
48 Accum Prov For Amort	(417,944)	-	-	-	(417,944)	-	-
49 Accum Def Income Tax	1,713,244	-	-	-	-	-	1,713,244
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(12,223,153)	-	-	-	(13,936,397)	-	1,713,244
56							
57 Total Rate Base:	521,613,266	-	-	-	(13,936,397)	-	535,549,662
58							
59							
60 Estimated ROE impact	-1.785%	0.084%	-0.013%	0.000%	-0.488%	0.153%	-1.550%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(12,069,017)	2,200,244	(332,865)	-	(13,936,397)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	12,305,982	-	-	-	-	12,305,982	-
70 Schedule "M" Additions	13,936,397	-	-	-	-	-	13,936,397
72 Schedule "M" Deductions	-	-	-	-	-	-	-
73 Income Before Tax	(10,438,602)	2,200,244	(332,865)	-	(13,936,397)	(12,305,982)	13,936,397
74							
76 State Income Taxes	(473,913)	99,891	(15,112)	-	(632,712)	(558,692)	632,712
77 Taxable Income	(9,964,690)	2,100,353	(317,753)	-	(13,303,684)	(11,747,290)	13,303,684
78							
79 Federal Income Taxes	(2,092,585)	441,074	(66,728)	-	(2,793,774)	(2,466,931)	2,793,774

	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	(54,250,289)	(54,250,289)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	30,977,934	-	-	30,977,934	-	-	-
5 Other Operating Revenues	5,762,819	1,548,704	-	-	-	-	4,214,114
6 Total Operating Revenues	(17,509,536)	(52,701,584)	-	30,977,934	-	-	4,214,114
7							
8 Operating Expenses:							
9 Steam Production	(11,691,990)	-	382,053	(4,724,773)	274,045	-	(7,623,314)
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	154,991	-	80,086	-	74,905	-	-
12 Other Power Supply	(10,435,955)	-	146,130	(10,628,342)	46,257	-	-
13 Transmission	(1,094,554)	-	120,866	(1,253,679)	38,259	-	-
14 Distribution	767,587	-	583,031	-	184,556	-	-
15 Customer Accounting	(289,813)	-	(330,753)	-	40,940	-	-
16 Customer Service & Info	54,033	-	41,041	-	12,991	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(1,078,318)	-	(1,255,228)	-	67,186	-	109,724
19 Total O&M Expenses	(23,614,019)	-	(232,773)	(16,606,795)	739,139	-	(7,513,590)
20 Depreciation	49,522,063	-	-	-	49,522,063	-	-
21 Amortization	(11,193,998)	-	-	-	116,324	-	(11,310,323)
22 Taxes Other Than Income	6,514,010	-	(2,211,735)	-	-	8,725,745	-
23 Income Taxes: Federal	(34,067,790)	(10,564,876)	490,041	9,539,120	(1,805,104)	(26,202,806)	(5,524,164)
24 State	(2,325,352)	(2,392,652)	110,981	2,160,347	(408,806)	(544,151)	(1,251,070)
25 Deferred Income Taxes	(10,877,774)	-	-	-	(10,172,209)	(13,167,601)	12,462,036
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(26,042,860)	(12,957,528)	(1,843,487)	(4,907,328)	37,991,407	(31,188,813)	(13,137,112)
29							
30 Operating Rev For Return:	8,533,324	(39,744,057)	1,843,487	35,885,261	(37,991,407)	31,188,813	17,351,226
31							
32 Rate Base:							
33 Electric Plant In Service	74,194,331	-	-	-	-	-	74,194,331
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(7,740,411)	-	-	-	-	-	(7,740,411)
36 Elec Plant Acq Adj	(1,297,627)	-	-	-	-	-	(1,297,627)
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	6,221,889	-	-	-	-	-	6,221,889
40 Material & Supplies	(1,767,028)	-	-	-	-	-	(1,767,028)
41 Working Capital	(562,872)	-	-	-	-	-	(562,872)
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	69,048,280	-	-	-	-	-	69,048,280
45							
46 Deductions:							
47 Accum Prov For Deprec	73,443,272	-	-	-	(22,600,770)	-	96,044,042
48 Accum Prov For Amort	(27,618)	-	-	-	(27,618)	-	-
49 Accum Def Income Tax	2,952,134	-	-	-	5,693,681	-	(2,741,547)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(7,236,254)	-	-	-	-	-	(7,236,254)
54							
55 Total Deductions:	69,131,534	-	-	-	(16,934,706)	-	86,066,240
56							
57 Total Rate Base:	138,179,815	-	-	-	(16,934,706)	-	155,114,521
58							
59							
60 Estimated ROE impact	0.035%	-1.773%	0.082%	1.601%	-1.659%	1.391%	0.374%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(38,737,592)	(52,701,584)	2,444,508	47,584,728	(50,377,527)	(8,725,745)	23,038,027
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	3,259,960	-	-	-	-	3,259,960	-
70 Schedule "M" Additions	43,245,491	-	-	-	41,372,986	-	1,872,505
72 Schedule "M" Deductions	52,467,147	-	-	-	-	-	52,467,147
73 Income Before Tax	(51,219,209)	(52,701,584)	2,444,508	47,584,728	(9,004,541)	(11,985,705)	(27,556,615)
74							
76 State Income Taxes	(2,325,352)	(2,392,652)	110,981	2,160,347	(408,806)	(544,151)	(1,251,070)
77 Taxable Income	(48,893,857)	(50,308,932)	2,333,528	45,424,382	(8,595,734)	(11,441,554)	(26,305,545)
78							
79 Federal Income Taxes	(34,067,790)	(10,564,876)	490,041	9,539,120	(1,805,104)	(26,202,806)	(5,524,164)

PACIFICORP
State of Oregon
Actual, Adjusted & Normalized Results of Operations - 2020 Protocol
Results of Operations December 2020
EXCLUDING TYPE 1 ADJUSTMENTS FOR NORMALIZING HYDRO & WEATHER

	(1) Unadjusted Results	(2) Type 1 Adjustments	(3) Total Adjusted Actual Results	(4) Type 1 NPC Adjustments	(5) Total Adjusted Actual Results Less Type 1 NPC Adjustments
1 Operating Revenues:					
2 General Business Revenues	1,293,711,531	3,480,689	1,297,192,220	(4,438,352)	1,292,753,868
3 Interdepartmental	-	-	-	-	-
4 Special Sales	47,925,497	-	47,925,497	-	47,925,497
5 Other Operating Revenues	69,052,137	(1,028,823)	68,023,314	-	68,023,314
6 Total Operating Revenues	1,410,689,165	2,451,866	1,413,141,031	(4,438,352)	1,408,702,680
7					
8 Operating Expenses:					
9 Steam Production	251,905,982	(5,880,535)	246,025,447	-	246,025,447
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	20,877,375	(8,956,802)	11,920,572	-	11,920,572
12 Other Power Supply	255,529,203	15,355,022	270,884,225	(17,116,516)	253,767,709
13 Transmission	56,976,181	317,581	57,293,763	-	57,293,763
14 Distribution	82,254,512	(13,268)	82,241,244	-	82,241,244
15 Customer Accounting	22,803,176	(18,110)	22,785,066	-	22,785,066
16 Customer Service & Info	5,260,260	24,606	5,284,866	-	5,284,866
17 Sales	-	-	-	-	-
18 Administrative & General	87,617,360	(39,766,720)	47,850,640	-	47,850,640
xx					
19 Total O&M Expenses	783,224,049	(38,938,225)	744,285,823	(17,116,516)	727,169,307
xx					
20 Depreciation	213,638,015	22,132,728	235,770,743	-	235,770,743
21 Amortization	14,447,785	131,276,724	145,724,509	-	145,724,509
22 Taxes Other Than Income	80,242,928	-	80,242,928	-	80,242,928
23 Income Taxes - Federal	19,639,497	(10,974,995)	8,664,502	2,542,167	11,206,669
24 Income Taxes - State	9,943,321	(2,485,533)	7,457,788	575,730	8,033,519
25 Income Taxes - Def Net	(47,180,809)	(11,222,694)	(58,403,504)	-	(58,403,504)
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	(345,584)	328,166	(17,418)	-	(17,418)
xx					
28 Total Operating Expenses:	1,073,609,201	90,116,171	1,163,725,373	(13,998,619)	1,149,726,754
29					
30 Operating Rev For Return:	337,079,964	(87,664,305)	249,415,659	9,560,267	258,975,926
31					
32 Rate Base:					
33 Electric Plant In Service	8,106,102,476	(30,225,893)	8,075,876,583	-	8,075,876,583
34 Plant Held for Future Use	10,226,417	(10,226,417)	-	-	-
35 Misc Deferred Debits	187,881,140	(110,385,722)	77,495,418	-	77,495,418
36 Elec Plant Acq Adj	3,122,458	-	3,122,458	-	3,122,458
37 Pensions	8,830,520	(8,830,520)	-	-	-
38 Prepayments	12,467,865	-	12,467,865	-	12,467,865
39 Fuel Stock	48,743,337	-	48,743,337	-	48,743,337
40 Material & Supplies	81,323,997	-	81,323,997	-	81,323,997
41 Working Capital	12,185,442	(495,273)	11,690,169	(132,315)	11,557,854
42 Weatherization Loans	(1,301)	-	(1,301)	-	(1,301)
43 Misc Rate Base	-	-	-	-	-
xx					
44 Total Electric Plant:	8,470,882,351	(160,163,825)	8,310,718,526	(132,315)	8,310,586,211
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(2,824,511,529)	(408,313,880)	(3,232,825,409)	-	(3,232,825,409)
48 Accum Prov For Amort	(194,475,920)	-	(194,475,920)	-	(194,475,920)
49 Accum Def Income Tax	(627,022,377)	27,387,803	(599,634,573)	-	(599,634,573)
50 Unamortized ITC	(57,788)	-	(57,788)	-	(57,788)
51 Customer Adv For Const	(43,517,407)	15,721,340	(27,796,067)	-	(27,796,067)
52 Customer Service Deposits	-	-	-	-	-
53 Misc Rate Base Deductions	(484,128,201)	60,177,247	(423,950,954)	-	(423,950,954)
54					
55 Total Rate Base Deductions	(4,173,713,221)	(305,027,488)	(4,478,740,710)	-	(4,478,740,710)
56					
57 Total Rate Base:	4,297,169,130	(465,191,314)	3,831,977,816	(132,315)	3,831,845,501
58					
59 Return on Rate Base	7.844%		6.509%		6.759%
xx					
60 Return on Equity	10.649%	-2.593%	8.056%		8.541%

- (1) Unadjusted results do not include the impacts of accelerated Oregon Coal-Fired Steam Plant Depreciation and inclusion of Jim Bridger and Trapper Mine rate base additions which are included as Type 1 adjustments.
(2) Type 1 adjustments involve normalization for out of period historic and unusual items that occur during the test period.
(3) Type 1 adjustments in column (4) exclude adjustments for weather and hydro normalization

Tab 2 – Reports

PacifiCorp
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	OREGON
PERIOD:	12 Months Ended December 2020
FILE:	JAM December 2020 Results OR
PREPARED BY:	Revenue Requirement Department
DATE:	4/27/2021
TIME:	7:24:08 PM
TYPE OF RATE BASE:	13 Month Average
ALLOCATION METHOD:	2020 PROTOCOL
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	21.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.326
FEDERAL/STATE COMBINED RATE	24.587%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	48.49%	4.87%	2.359%
PREFERRED	0.01%	6.75%	0.001%
COMMON	51.50%	9.50%	4.893%
	<u>100.00%</u>		<u>7.252%</u>

OTHER INFORMATION

The capital structure is calculated using the five quarter average from 12/31/2019 to 12/31/2020

DECEMBER 2020 2020 PROTOCOL
13 Month Average

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			OREGON	
		TOTAL	OTHER	OREGON	ADJUSTMENTS	ADJ TOTAL
1 Operating Revenues						
2 General Business Revenues	2.3	4,939,332,097	3,645,620,566	1,293,711,531	(48,575,970)	1,245,135,561
3 Interdepartmental	2.3	0	0	0	0	0
4 Special Sales	2.3	189,250,874	141,325,376	47,925,497	30,977,934	78,903,431
5 Other Operating Revenues	2.4	204,356,020	135,303,883	69,052,137	4,740,610	73,792,747
6 Total Operating Revenues	2.4	5,332,938,991	3,922,249,826	1,410,689,165	(12,857,426)	1,397,831,739
7						
8 Operating Expenses:						
9 Steam Production	2.5	969,597,381	717,691,399	251,905,982	(17,496,862)	234,409,120
10 Nuclear Production	2.6	0	0	0	0	0
11 Hydro Production	2.7	76,929,943	56,052,569	20,877,375	(8,785,951)	12,091,424
12 Other Power Supply	2.8	1,048,379,037	792,849,834	255,529,203	4,948,007	260,477,210
13 Transmission	2.10	210,891,669	153,915,488	56,976,181	(753,036)	56,223,145
14 Distribution	2.11	215,230,639	132,976,128	82,254,512	869,784	83,124,296
15 Customer Accounting	2.11	76,370,056	53,566,880	22,803,176	(282,354)	22,520,822
16 Customer Service & Infor	2.12	110,203,873	104,943,613	5,260,260	86,766	5,347,026
17 Sales	2.12	0	0	0	0	0
18 Administrative & General	2.13	291,922,574	204,305,215	87,617,360	(40,805,733)	46,811,626
19						
20 Total O & M Expenses	2.13	2,999,525,173	2,216,301,125	783,224,049	(62,219,379)	721,004,670
21						
22 Depreciation	2.14	924,723,704	711,085,689	213,638,015	85,173,243	298,811,258
23 Amortization	2.15	55,194,216	40,746,431	14,447,785	120,500,670	134,948,455
24 Taxes Other Than Income	2.16	208,904,338	128,661,410	80,242,928	6,514,010	86,756,938
25 Income Taxes - Federal	2.18	54,476,528	34,837,031	19,639,497	(47,135,370)	(27,495,872)
26 Income Taxes - State	2.18	21,596,234	11,652,913	9,943,321	(5,284,797)	4,658,524
27 Income Taxes - Def Net	2.17	(105,444,083)	(58,263,274)	(47,180,809)	(25,526,954)	(72,707,764)
28 Investment Tax Credit Adj.	2.16	(2,252,575)	(2,252,575)	0	0	0
29 Misc Revenue & Expense	2.4	(2,112,492)	(1,766,908)	(345,584)	328,166	(17,418)
30						
31 Total Operating Expenses	2.18	4,154,611,042	3,081,001,841	1,073,609,201	72,349,589	1,145,958,790
32						
33 Operating Revenue for Return		1,178,327,949	841,247,985	337,079,964	(85,207,015)	251,872,949
34						
35 Rate Base:						
36 Electric Plant in Service	2.26	28,803,345,867	20,697,243,391	8,106,102,476	577,825,969	8,683,928,445
37 Plant Held for Future Use	2.27	25,585,811	15,359,394	10,226,417	(10,226,417)	(0)
38 Misc Deferred Debits	2.28	860,629,423	672,748,283	187,881,140	(118,126,133)	69,755,007
39 Elec Plant Acq Adj	2.27	21,462,626	18,340,168	3,122,458	(1,297,627)	1,824,830
40 Pensions	2.27	31,377,413	22,546,893	8,830,520	(8,830,520)	0
41 Prepayments	2.28	64,542,632	52,074,767	12,467,865	0	12,467,865
42 Fuel Stock	2.27	195,466,380	146,723,043	48,743,337	6,221,889	54,965,225
43 Material & Supplies	2.28	260,673,230	179,349,233	81,323,997	(1,767,028)	79,556,969
44 Working Capital	2.28	38,120,123	25,934,681	12,185,442	(1,079,257)	11,106,185
45 Weatherization Loans	2.27	13,562,340	13,563,641	(1,301)	0	(1,301)
46 Miscellaneous Rate Base	2.29	0	0	0	0	0
47						
48 Total Electric Plant		30,314,765,845	21,843,883,494	8,470,882,351	442,720,874	8,913,603,225
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	2.32	(9,429,197,994)	(6,604,686,465)	(2,824,511,529)	(348,389,060)	(3,172,900,589)
52 Accum Prov For Amort	2.33	(649,984,128)	(455,508,209)	(194,475,920)	(445,562)	(194,921,482)
53 Accum Def Income Taxes	2.30	(2,443,434,671)	(1,816,412,294)	(627,022,377)	32,053,181	(594,969,196)
54 Unamortized ITC	2.30	(1,899,801)	(1,842,013)	(57,788)	0	(57,788)
55 Customer Adv for Const	2.29	(112,103,245)	(68,585,838)	(43,517,407)	15,721,340	(27,796,067)
56 Customer Service Deposits	2.29	0	0	0	0	0
57 Misc. Rate Base Deductions	2.29	(2,351,652,881)	(1,867,524,680)	(484,128,201)	52,940,993	(431,187,208)
58						
59 Total Rate Base Deductions		(14,988,272,719)	(10,814,559,498)	(4,173,713,221)	(248,119,107)	(4,421,832,328)
60						
61 Total Rate Base		15,326,493,125	11,029,323,996	4,297,169,130	194,601,767	4,491,770,896
62						
63 Return on Rate Base		7.688%		7.844%		5.607%
64						
65 Return on Equity		10.346%		10.649%		6.306%
66 Net Power Costs		1,514,514,048		388,724,429		358,256,217
67						
68 Revenue Requirement Impact		104,665,006		29,345,476		30,674,416
69 Rate Base Decrease		(962,205,713)		(264,742,240)		(377,833,911)

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON		
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
215	500	Operation Supervision & Engineering								
216		P	SG		13,729,351	10,003,457	3,725,894	326,098	4,051,992	
217		P	SG		2,399,932	1,748,635	651,298	-	651,298	
218				B2	16,129,284	11,752,092	4,377,192	326,098	4,703,290	
219										
220	501	Fuel Related-Non NPC								
221		P	S		6,207,125	1,285,707	4,921,418	-	4,921,418	
222		P	SE		18,328,088	13,757,624	4,570,465	35,583	4,606,047	
223		P	SE		-	-	-	-	-	
224		P	SE		-	-	-	-	-	
225		P	SE		-	-	-	-	-	
226		P	SE		1,593,665	1,196,254	397,411	-	397,411	
227				B2	26,128,878	16,239,585	9,889,294	35,583	9,924,876	
228										
229	501NPC	Fuel Related-NPC								
230		P	S		(486,117)	(486,117)	-	-	-	
231		P	SE		594,141,638	445,980,886	148,160,752	(4,202,569)	143,958,183	
232		P	SE		-	-	-	-	-	
233		P	SE		-	-	-	-	-	
234		P	SE		42,413,061	31,836,541	10,576,520	-	10,576,520	
235				B2	636,068,583	477,331,311	158,737,272	(4,202,569)	154,534,703	
236										
237		Total Fuel Related								
238					662,197,461	493,570,895	168,626,566	(4,166,986)	164,459,579	
239	502	Steam Expenses								
240		P	SG		68,951,515	50,239,340	18,712,176	-	18,712,176	
241		P	SG		7,288,764	5,310,727	1,978,037	-	1,978,037	
242				B2	76,240,280	55,550,067	20,690,213	-	20,690,213	
243										
244	503	Steam From Other Sources-Non-NPC								
245		P	SE		-	-	-	-	-	
246				B2	-	-	-	-	-	
247										
248	503NPC	Steam From Other Sources-NPC								
249		P	SE		6,509,106	4,885,934	1,623,172	(522,204)	1,100,967	
250				B2	6,509,106	4,885,934	1,623,172	(522,204)	1,100,967	
251										
252	505	Electric Expenses								
253		P	SG		1,218,430	887,771	330,660	-	330,660	
254		P	SG		319,080	232,487	86,592	-	86,592	
255				B2	1,537,510	1,120,258	417,252	-	417,252	
256										
257	506	Misc. Steam Expense								
258		P	SG		57,228,669	41,697,859	15,530,810	(16,825,857)	(1,295,046)	
259		P	SE		-	-	-	-	-	
260		P	SG		2,785,220	2,029,362	755,858	-	755,858	
261				B2	60,013,889	43,727,221	16,286,668	(16,825,857)	(539,189)	
262										
263	507	Rents								
264		P	SG		470,633	342,912	127,721	-	127,721	
265		P	SG		816	595	222	-	222	
266				B2	471,449	343,506	127,943	-	127,943	
267										
268	510	Maint Supervision & Engineering								
269		P	SG		5,727,660	4,173,278	1,554,382	3,322,038	4,876,420	
270		P	SG		2,478,867	1,806,148	672,719	-	672,719	
271				B2	8,206,527	5,979,426	2,227,101	3,322,038	5,549,139	
272										
273										
274										
275	511	Maintenance of Structures								
276		P	SG		26,981,672	19,659,342	7,322,331	-	7,322,331	
277		P	SG		4,392,794	3,200,670	1,192,124	-	1,192,124	
278				B2	31,374,467	22,860,012	8,514,454	-	8,514,454	
279										
280	512	Maintenance of Boiler Plant								
281		P	SG		66,472,194	48,432,861	18,039,334	370,049	18,409,382	
282		P	SG		4,242,189	3,090,936	1,151,252	-	1,151,252	
283				B2	70,714,383	51,523,797	19,190,586	370,049	19,560,635	
284										
285	513	Maintenance of Electric Plant								
286		P	SG		25,792,081	18,792,584	6,999,497	-	6,999,497	
287		P	SG		886,014	645,566	240,448	-	240,448	
288				B2	26,678,095	19,438,150	7,239,945	-	7,239,945	
289										
290	514	Maintenance of Misc. Steam Plant								
291		P	SG		7,781,754	5,669,928	2,111,825	-	2,111,825	
292		P	SG		1,743,178	1,270,111	473,066	-	473,066	
293				B2	9,524,932	6,940,040	2,584,892	-	2,584,892	
294										
295		Total Steam Power Generation			B2	969,597,381	717,691,399	251,905,982	(17,496,862)	234,409,120

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ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
621	571	Maintenance of Overhead Lines							
622		T	SG		16,393,049	11,944,276	4,448,773	74,225	4,522,998
623									
624				B2	16,393,049	11,944,276	4,448,773	74,225	4,522,998
625									
626	572	Maintenance of Underground Lines							
627		T	SG		229,967	167,558	62,409	-	62,409
628									
629				B2	229,967	167,558	62,409	-	62,409
630									
631	573	Maint of Misc. Transmission Plant							
632		T	SG		192,731	140,427	52,304	-	52,304
633									
634				B2	192,731	140,427	52,304	-	52,304
635									
636		Total Transmission Expense		B2	210,891,669	153,915,488	56,976,181	(753,036)	56,223,145
637									
638		Summary of Transmission Expense by Factor							
639		SE			11,627,496	8,727,954	2,899,542	(1,510,163)	1,389,379
640		SG			199,264,173	145,187,534	54,076,640	757,127	54,833,766
641		SNPT			-	-	-	-	-
642		Total Transmission Expense by Factor			210,891,669	153,915,488	56,976,181	(753,036)	56,223,145
643	580	Operation Supervision & Engineering							
644		DPW	S		1,718,797	1,261,607	457,190	152,386	609,576
645		DPW	SNPD		7,591,355	5,545,410	2,045,945	109,598	2,155,542
646				B2	9,310,152	6,807,017	2,503,134	261,983	2,765,118
647									
648	581	Load Dispatching							
649		DPW	S		-	-	-	-	-
650		DPW	SNPD		12,577,823	9,187,976	3,389,847	(19)	3,389,827
651				B2	12,577,823	9,187,976	3,389,847	(19)	3,389,827
652									
653	582	Station Expense							
654		DPW	S		4,750,944	3,440,842	1,310,102	-	1,310,102
655		DPW	SNPD		16,553	12,092	4,461	-	4,461
656				B2	4,767,498	3,452,934	1,314,563	-	1,314,563
657									
658	583	Overhead Line Expenses							
659		DPW	S		9,423,435	7,867,011	1,556,424	-	1,556,424
660		DPW	SNPD		245	179	66	-	66
661				B2	9,423,680	7,867,190	1,556,490	-	1,556,490
662									
663	584	Underground Line Expense							
664		DPW	S		417	-	417	-	417
665		DPW	SNPD		-	-	-	-	-
666				B2	417	-	417	-	417
667									
668	585	Street Lighting & Signal Systems							
669		DPW	S		-	-	-	-	-
670		DPW	SNPD		276,304	201,837	74,467	(10)	74,457
671				B2	276,304	201,837	74,467	(10)	74,457
672									
673	586	Meter Expenses							
674		DPW	S		2,822,833	1,546,926	1,275,908	-	1,275,908
675		DPW	SNPD		12,515	9,142	3,373	-	3,373
676				B2	2,835,349	1,556,068	1,279,281	-	1,279,281
677									
678	587	Customer Installation Expenses							
679		DPW	S		16,782,395	10,079,607	6,702,788	-	6,702,788
680		DPW	SNPD		-	-	-	-	-
681				B2	16,782,395	10,079,607	6,702,788	-	6,702,788
682									
683	588	Misc. Distribution Expenses							
684		DPW	S		234,088	290,452	(56,365)	2	(56,363)
685		DPW	SNPD		276,220	201,776	74,444	(18)	74,426
686				B2	510,308	492,228	18,079	(17)	18,063
687									
688	589	Rents							
689		DPW	S		3,309,387	1,484,059	1,825,328	-	1,825,328
690		DPW	SNPD		26,056	19,033	7,022	-	7,022
691				B2	3,335,443	1,503,092	1,832,351	-	1,832,351
692									
693	590	Maint Supervision & Engineering							
694		DPW	S		3,077,956	2,072,574	1,005,382	-	1,005,382
695		DPW	SNPD		2,483,851	1,814,429	669,422	(2,258)	667,165
696				B2	5,561,808	3,887,003	1,674,804	(2,258)	1,672,547
697									
698	591	Maintenance of Structures							
699		DPW	S		1,748,715	1,315,104	433,610	-	433,610
700		DPW	SNPD		58,088	42,432	15,655	-	15,655
701				B2	1,806,802	1,357,537	449,266	-	449,266

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ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON		
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
947	403OP	Other Production Depreciation								
948		P	SG		-	-	-	-	-	
949		P	SG		60,159,696	43,833,458	16,326,237	9,588,779	25,915,016	
950		P	SG		3,263,316	2,377,712	885,604	-	885,604	
951		P	SG		63,133,839	46,000,474	17,133,365	15,403,210	32,536,576	
952				B3	126,556,852	92,211,645	34,345,207	24,991,989	59,337,196	
953										
954	403TP	Transmission Depreciation								
955		T	SG		8,603,595	6,268,737	2,334,858	-	2,334,858	
956		T	SG		10,769,552	7,846,893	2,922,659	-	2,922,659	
957		T	SG		96,761,711	70,502,359	26,259,353	4,013,277	30,272,629	
958				B3	116,134,858	84,617,989	31,516,869	4,013,277	35,530,146	
959										
960										
961										
962	403	Distribution Depreciation								
963	360	Land & Land Rights	DPW	S	418,292	356,111	62,182	-	62,182	
964	361	Structures	DPW	S	2,151,207	1,566,823	584,384	-	584,384	
965	362	Station Equipment	DPW	S	(2,445,044)	(8,378,223)	5,933,178	-	5,933,178	
966	363	Storage Battery Eq	DPW	S	-	-	-	-	-	
967	364	Poles & Towers	DPW	S	45,521,314	31,958,045	13,563,269	(4,729,854)	8,833,415	
968	365	OH Conductors	DPW	S	21,493,251	13,991,806	7,501,445	-	7,501,445	
969	366	UG Conduit	DPW	S	9,908,018	7,898,098	2,009,920	-	2,009,920	
970	367	UG Conductor	DPW	S	23,446,505	19,241,729	4,204,776	-	4,204,776	
971	368	Line Trans	DPW	S	35,735,363	24,112,918	11,622,445	-	11,622,445	
972	369	Services	DPW	S	20,542,718	13,313,101	7,229,617	-	7,229,617	
973	370	Meters	DPW	S	9,410,311	5,939,045	3,471,266	-	3,471,266	
974	371	Inst Cust Prem	DPW	S	497,763	370,365	127,397	-	127,397	
975	372	Leased Property	DPW	S	-	-	-	-	-	
976	373	Street Lighting	DPW	S	2,234,318	1,524,069	710,249	-	710,249	
977				B3	168,914,015	111,893,889	57,020,127	(4,729,854)	52,290,273	
978										
979	403GP	General Depreciation								
980		G-SITUS	S		15,285,805	9,852,133	5,433,672	71,140	5,504,812	
981		PT	SG		19,216	14,001	5,215	-	5,215	
982		PT	SG		70,008	51,009	18,999	-	18,999	
983		P	SE		105,038	78,845	26,193	2,124	28,317	
984		CUST	CN		957,388	659,540	297,848	26,363	324,211	
985		G-SG	SG		10,105,808	7,363,277	2,742,531	(5,753)	2,736,778	
986		PTD	SO		15,283,377	10,982,189	4,301,189	516,958	4,818,146	
987		G-SG	SG		8,187	5,965	2,222	-	2,222	
988		G-SG	SG		134,177	97,764	36,413	-	36,413	
989				B3	41,969,004	29,104,723	12,864,281	610,832	13,475,113	
990										
991	403GV0	General Vehicles								
992		G-SG	SG		-	-	-	-	-	
993				B3	-	-	-	-	-	
994										
995	403MP	Mining Depreciation								
996		P	SE		-	-	-	-	-	
997				B3	-	-	-	-	-	
998										
999	403EP	Experimental Plant Depreciation								
1000		P	SG		-	-	-	-	-	
1001		P	SG		-	-	-	-	-	
1002				B3	-	-	-	-	-	
1003	4031	ARO Depreciation								
1004		P	S		-	-	-	-	-	
1005				B3	-	-	-	-	-	
1006										
1007										
1008	Total Depreciation Expense				B3	924,723,704	711,085,689	213,638,015	85,173,243	298,811,258
1009										
1010	Summary	S			184,199,820	121,746,022	62,453,799	(4,658,714)	57,795,085	
1011		DGP			-	-	-	-	-	
1012		DGU			-	-	-	-	-	
1013		SG			540,047,525	393,488,538	146,558,987	89,286,512	235,845,499	
1014		SO			15,283,377	10,982,189	4,301,189	516,958	4,818,146	
1015		CN			957,388	659,540	297,848	26,363	324,211	
1016		SE			105,038	78,845	26,193	2,124	28,317	
1017		SSGCH			-	-	-	-	-	
1018		SSGCT			-	-	-	-	-	
1019	Total Depreciation Expense By Factor					740,593,149	526,955,134	213,638,015	85,173,243	298,811,258
1020										
1021	404GP	Amort of LT Plant - Leasehold Improvements								
1022		I-SITUS	S		434,917	148,132	286,785	-	286,785	
1023		I-SG	SG		-	-	-	-	-	
1024		PTD	SO		276,518	198,698	77,820	-	77,820	
1025		P	SG		-	-	-	-	-	
1026		CUST	CN		-	-	-	-	-	
1027		P	SG		-	-	-	-	-	
1028				B4	711,435	346,830	364,605	-	364,605	

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1029									
1030	404SP	Amort of LT Plant - Cap Lease Steam							
1031		P	SG		-	-	-	-	-
1032		P	SG		-	-	-	-	-
1033				B4	-	-	-	-	-
1034									
1035	404IP	Amort of LT Plant - Intangible Plant							
1036		I-SITUS	S		4,435,447	4,423,839	11,608	-	11,608
1037		P	SE		987	741	246	-	246
1038		I-SG	SG		14,260,268	10,390,293	3,869,975	22,850	3,892,825
1039		PTD	SO		12,308,819	8,844,758	3,464,061	430,722	3,894,783
1040		CUST	CN		12,123,350	8,351,718	3,771,632	80,697	3,852,328
1041		I-SG	SG		2,664,995	1,941,764	723,231	-	723,231
1042		I-SG	SG		297,834	217,007	80,827	-	80,827
1043		P	SG		78,646	57,303	21,343	-	21,343
1044		I-SG	SG		-	-	-	-	-
1045		I-SG	SG		18,225	13,279	4,946	-	4,946
1046		P	SG		16,150	11,768	4,383	-	4,383
1047				B4	46,204,721	34,252,470	11,952,252	534,269	12,486,520
1048									
1049	404MP	Amort of LT Plant - Mining Plant							
1050		P	SE		-	-	-	-	-
1051				B4	-	-	-	-	-
1052									
1053	404OP	Amort of LT Plant - Other Plant							
1054		P	SG		-	-	-	-	-
1055				B4	-	-	-	-	-
1056									
1057									
1058	404HP	Amortization of Other Electric Plant							
1059		P	SG		311,696	227,107	84,588	-	84,588
1060		P	SG		-	-	-	-	-
1061		P	SG		-	-	-	-	-
1062				B4	311,696	227,107	84,588	-	84,588
1063									
1064		Total Amortization of Limited Term Plant		B4	47,227,852	34,826,407	12,401,445	534,269	12,935,714
1065									
1066									
1067	405	Amortization of Other Electric Plant							
1068		GP	S		-	-	-	-	-
1069				B4	-	-	-	-	-
1070									
1071									
1072	406	Amortization of Plant Acquisition Adj							
1073		P	S		301,635	301,635	-	-	-
1074		P	SG		-	-	-	-	-
1075		P	SG		-	-	-	-	-
1076		P	SG		7,524,990	5,482,846	2,042,144	-	2,042,144
1077		P	SO		-	-	-	-	-
1078				B4	7,826,626	5,784,482	2,042,144	-	2,042,144
1079	407	Amort of Prop Losses, Unrec Plant, etc							
1080		DPW	S		124,290	124,287	3	127,455,414	127,455,417
1081		GP	SO		-	-	-	-	-
1082		P	SG-P		-	-	-	-	-
1083		P	SE		-	-	-	-	-
1084		P	SG		15,448	11,256	4,192	(7,489,012)	(7,484,820)
1085		P	TROJP		-	-	-	-	-
1086				B4	139,738	135,543	4,195	119,966,402	119,970,597
1087									
1088		Total Amortization Expense		B4	55,194,216	40,746,431	14,447,785	120,500,670	134,948,455
1089									
1090									
1091									
1092		Summary of Amortization Expense by Factor							
1093		S			5,296,290	4,997,893	298,396	127,455,414	127,753,810
1094		SE			987	741	246	-	246
1095		TROJP			-	-	-	-	-
1096		DGP			-	-	-	-	-
1097		DGU			-	-	-	-	-
1098		SO			12,585,337	9,043,455	3,541,881	430,722	3,972,603
1099		SSGCT			-	-	-	-	-
1100		SSGCH			-	-	-	-	-
1101		SG-P			-	-	-	-	-
1102		CN			12,123,350	8,351,718	3,771,632	80,697	3,852,328
1103		SG			25,188,253	18,352,623	6,835,629	(7,466,162)	(630,533)
1104		Total Amortization Expense by Factor			55,194,216	40,746,431	14,447,785	120,500,670	134,948,455

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ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON		
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
1175	41010	Deferred Income Tax - Federal-DR								
1176		GP	S		(9,819,769)	(9,299,952)	(519,817)	1,413,917	894,100	
1177		P	SCHMDEXP		-	-	-	-	-	
1178		PT	SG		554,727	404,184	150,543	-	150,543	
1179		LABOR	SO		(22,843,778)	(16,414,872)	(6,428,906)	830,603	(5,598,303)	
1180		GP	SNP		35,888,876	26,138,329	9,750,547	-	9,750,547	
1181		P	SE		308,279	231,404	76,875	(455,695)	(378,820)	
1182		PT	SG		40,886,721	29,790,815	11,095,906	11,268,788	22,364,694	
1183		P	SG-P		-	-	-	-	-	
1184		GP	GPS		50,875,532	36,557,672	14,317,860	-	14,317,860	
1185		TAXDEPR	TAXDEPR		244,804,307	179,107,589	65,696,718	(1,953,827)	63,742,891	
1186		P	BADDEBT		-	-	-	-	-	
1187		CUST	CN		-	-	-	-	-	
1188		P	SG-U		-	-	-	-	-	
1189		DPW	SNPD		307,707	224,777	82,930	-	82,930	
1190				B7	340,962,602	246,739,946	94,222,656	11,103,786	105,326,442	
1191										
1192										
1193										
1194	41110	Deferred Income Tax - Federal-CR								
1195		GP	S		(85,407,536)	(30,530,885)	(54,876,651)	(44,450,048)	(99,326,699)	
1196		P	SE		(10,092,014)	(7,575,374)	(2,516,640)	1,048,071	(1,468,569)	
1197		P	SG		(1,249,802)	(910,629)	(339,173)	-	(339,173)	
1198		GP	SNP		(21,887,893)	(15,941,233)	(5,946,660)	-	(5,946,660)	
1199		PT	SG		(1,373,119)	(1,000,479)	(372,639)	(14,683,956)	(15,056,596)	
1200		DPW	CIAC		(27,026,530)	(19,742,615)	(7,283,915)	-	(7,283,915)	
1201		CUST	CN		-	-	-	(35,738)	(35,738)	
1202		P	SG-P		-	-	-	(130,298)	(130,298)	
1203		P	SG-U		-	-	-	(24,700)	(24,700)	
1204		LABOR	SO		(12,367,191)	(8,886,702)	(3,480,489)	(17,209)	(3,497,698)	
1205		PT	SNPD		(937,677)	(684,964)	(252,713)	(7,928)	(260,641)	
1206		CUST	TAXDEPR		-	-	-	-	-	
1207		P	SGCT		-	-	-	-	-	
1208		BOOKDEPR	SCHMDEXP		(285,341,084)	(219,419,012)	(65,922,072)	21,671,066	(44,251,006)	
1209		P	TROJD		12,813	9,386	3,427	-	3,427	
1210		P	BADDEBT		(2,337,289)	(1,470,882)	(866,407)	-	(866,407)	
1211		GP	GPS		1,600,637	1,150,171	450,466	-	450,466	
1212										
1213				B7	(446,406,685)	(305,003,220)	(141,403,465)	(36,630,740)	(178,034,206)	
1214										
1215				B7	(105,444,083)	(58,263,274)	(47,180,809)	(25,526,954)	(72,707,764)	
1216	SCHMAF	Additions - Flow Through								
1217		SCHMAF	S		-	-	-	-	-	
1218		SCHMAF	SNP		-	-	-	-	-	
1219		SCHMAF	SO		-	-	-	-	-	
1220		SCHMAF	SE		-	-	-	-	-	
1221		SCHMAF	TROJP		-	-	-	-	-	
1222		SCHMAF	SG		-	-	-	-	-	
1223				B6	-	-	-	-	-	
1224										
1225	SCHMAP	Additions - Permanent								
1226		P	S		-	-	-	-	-	
1227		P	SE		44,753	33,593	11,160	-	11,160	
1228		LABOR	SNP		-	-	-	-	-	
1229		SCHMAP-SO	SO		3,310,834	2,379,069	931,765	-	931,765	
1230		SCHMAP	SG		-	-	-	-	-	
1231		BOOKDEPR	SCHMDEXP		172,210	132,424	39,786	-	39,786	
1232				B6	3,527,797	2,545,086	982,711	-	982,711	
1233										
1234	SCHMAT	Additions - Temporary								
1235		SCHMAT-SITUS	S		(233,452,431)	(242,378,471)	8,926,040	127,272,969	136,199,009	
1236		P	SG-U		-	-	-	100,459	100,459	
1237		P	SG-P		-	-	-	529,957	529,957	
1238		DPW	CIAC		109,923,825	80,298,276	29,625,549	-	29,625,549	
1239		SCHMAT-SNP	SNP		89,023,668	64,837,080	24,186,588	-	24,186,588	
1240		P	TROJD		(52,115)	(38,177)	(13,938)	-	(13,938)	
1241		P	SGCT		-	-	-	-	-	
1242		SCHMAT-SE	SE		41,046,803	30,810,986	10,235,817	(4,262,773)	5,973,044	
1243		P	SG		2,744,714	1,999,849	744,865	59,734,950	60,479,815	
1244		CUST	CN		-	-	-	145,354	145,354	
1245		SCHMAT-SO	SO		50,300,543	36,144,502	14,156,041	69,995	14,226,036	
1246		SCHMAT-SNP	SNPD		3,813,773	2,785,924	1,027,849	32,244	1,060,093	
1247		DPW	BADDEBT		9,506,354	5,982,456	3,523,898	-	3,523,898	
1248		SCHMAT-GPS	GPS		(6,510,200)	(4,678,040)	(1,832,160)	-	(1,832,160)	
1249		BOOKDEPR	SCHMDEXP		1,160,555,277	892,433,324	268,121,954	(88,141,778)	179,980,176	
1250				B6	1,226,900,212	868,197,709	358,702,503	95,481,378	454,183,881	
1251										
1252		TOTAL SCHEDULE - M ADDITIONS			B6	1,230,428,009	870,742,795	359,685,214	95,481,378	455,166,592

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ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1253									
1254	SCHMDF	Deductions - Flow Through							
1255		SCHMDF	S		-	-	-	-	-
1256		SCHMDF	DGP		-	-	-	-	-
1257		SCHMDF	DGU		-	-	-	-	-
1258				B6	-	-	-	-	-
1259	SCHMDP	Deductions - Permanent							
1260		SCHMDP	S		-	-	-	-	-
1261		P	SE		4,932,916	3,702,798	1,230,118	-	1,230,118
1262		PTD	SNP		107,935	78,610	29,324	-	29,324
1263		BOOKDEPR	SCHMDEXP		-	-	-	-	-
1264		P	SG		-	-	-	-	-
1265		SCHMDP-SO	SO		-	-	-	-	-
1266				B6	5,040,851	3,781,408	1,259,443	-	1,259,443
1267									
1268	SCHMDT	Deductions - Temporary							
1269		GP	S		(39,939,539)	(37,825,302)	(2,114,237)	5,750,778	3,636,541
1270		DPW	BADDEBT		-	-	-	-	-
1271		SCHMDT-SNP	SNP		145,969,254	106,311,281	39,657,973	-	39,657,973
1272		SCHMDT	CN		-	-	-	-	-
1273		SCHMDT	SG		2,256,217	1,643,921	612,296	-	612,296
1274		CUST	SG-P		-	-	-	-	-
1275		P	SE		1,253,839	941,170	312,669	(1,853,430)	(1,540,761)
1276		SCHMDT-SG	SG		166,296,763	121,166,873	45,129,889	45,752,919	90,882,808
1277		SCHMDT-GPS	GPS		206,923,822	148,689,417	58,234,405	-	58,234,405
1278		SCHMDT-SO	SO		(92,911,509)	(66,763,498)	(26,148,011)	3,378,275	(22,769,737)
1279		TAXDEPR	TAXDEPR		995,681,826	728,476,445	267,205,381	(7,946,714)	259,258,667
1280		DPW	SNPD		1,251,529	914,230	337,299	-	337,299
1281				B6	1,386,782,202	1,003,554,538	383,227,665	45,081,827	428,309,492
1282									
1283		TOTAL SCHEDULE - M DEDUCTIONS		B6	1,391,823,053	1,007,335,945	384,487,108	45,081,827	429,568,935
1284									
1285		TOTAL SCHEDULE - M ADJUSTMENTS		B6	(161,395,045)	(136,593,151)	(24,801,894)	50,399,551	25,597,657
1286									
1287									
1288									
1289	40911	State Income Taxes							
1290		S	S		21,596,234	11,652,913	9,943,321	(5,284,797)	4,658,524
1291		IBT	SE		-	-	-	-	-
1292		PTC	SG		-	-	-	-	-
1293		IBT	IBT		-	-	-	-	-
1294		Total State Tax Expense			21,596,234	11,652,913	9,943,321	(5,284,797)	4,658,524
1295									
1296									
1297		Calculation of Taxable Income:							
1298		Operating Revenues			5,332,938,991	3,922,249,826	1,410,689,165	(12,857,426)	1,397,831,739
1299		Operating Deductions:							
1300		O & M Expenses			2,999,525,173	2,216,301,125	783,224,049	(62,219,379)	721,004,670
1301		Depreciation Expense			924,723,704	711,085,689	213,638,015	85,173,243	298,811,258
1302		Amortization Expense			55,194,216	40,746,431	14,447,785	120,500,670	134,948,455
1303		Taxes Other Than Income			208,904,338	128,661,410	80,242,928	6,514,010	86,756,938
1304		Interest & Dividends (AFUDC-Equity)			(98,115,567)	(71,458,827)	(26,656,741)	-	(26,656,741)
1305		Misc Revenue & Expense			(2,112,492)	(1,766,908)	(345,584)	328,166	(17,418)
1306		Total Operating Deductions			4,088,119,372	3,023,568,920	1,064,550,452	150,296,710	1,214,847,162
1307		Other Deductions:							
1308		Interest Deductions			376,613,090	274,292,146	102,320,944	3,650,638	105,971,582
1309		Interest on PCRBS			-	-	-	-	-
1310		Schedule M Adjustments			(161,395,045)	(136,593,151)	(24,801,894)	50,399,551	25,597,657
1311									
1312		Income Before State Taxes			706,811,484	487,795,609	219,015,875	(116,405,223)	102,610,652
1313									
1314		State Income Taxes			21,596,234	11,652,913	9,943,321	(5,284,797)	4,658,524
1315									
1316		Total Taxable Income			685,215,251	476,142,696	209,072,554	(111,120,426)	97,952,128
1317									
1318		Tax Rate			21.0%	21.0%	21.0%	21.0%	21.0%
1319									
1320		Federal Income Tax - Calculated			143,895,203	99,989,966	43,905,236	(23,335,289)	20,569,947
1321									
1322		Adjustments to Calculated Tax:							
1323	40910	PMI	P	SE	(39,278)	(29,483)	(9,795)	-	(9,795)
1324	40910	PTC	P	SG	(89,377,738)	(65,122,260)	(24,255,478)	(23,800,080)	(48,055,558)
1325	40910		P	SO	(1,659)	(1,192)	(467)	-	(467)
1326	40910	IRS Settle	LABOR	S	-	-	-	-	-
1327		Federal Income Tax Expense			54,476,528	34,837,031	19,639,497	(47,135,370)	(27,495,872)
1328									
1329		Total Operating Expenses			4,154,611,042	3,081,001,841	1,073,609,201	72,349,589	1,145,958,790

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1330	310	Land and Land Rights							
1331		P	SG		2,327,033	1,695,519	631,514	-	631,514
1332		P	SG		33,837,468	24,654,601	9,182,868	-	9,182,868
1333		P	SG		54,188,889	39,483,019	14,705,870	-	14,705,870
1334		P	S		-	-	-	-	-
1335		P	SG		2,635,317	1,920,140	715,177	-	715,177
1336				B8	<u>92,988,707</u>	<u>67,753,279</u>	<u>25,235,429</u>	-	<u>25,235,429</u>
1337									
1338	311	Structures and Improvements							
1339		P	SG		226,681,587	165,164,365	61,517,222	-	61,517,222
1340		P	SG		313,723,348	228,584,589	85,138,759	-	85,138,759
1341		P	SG		447,402,414	325,985,610	121,416,804	-	121,416,804
1342		P	SG		65,641,174	47,827,364	17,813,810	-	17,813,810
1343				B8	<u>1,053,448,522</u>	<u>767,561,927</u>	<u>285,886,595</u>	-	<u>285,886,595</u>
1344									
1345	312	Boiler Plant Equipment							
1346		P	SG		589,377,237	429,431,071	159,946,165	-	159,946,165
1347		P	SG		467,147,801	340,372,461	126,775,340	-	126,775,340
1348		P	SG		3,245,230,952	2,364,534,832	880,696,121	(148,847,122)	731,848,999
1349		P	SG		342,421,006	249,494,229	92,926,777	-	92,926,777
1350				B8	<u>4,644,176,996</u>	<u>3,383,832,594</u>	<u>1,260,344,402</u>	<u>(148,847,122)</u>	<u>1,111,497,280</u>
1351									
1352	314	Turbogenerator Units							
1353		P	SG		109,227,616	79,585,246	29,642,370	-	29,642,370
1354		P	SG		109,605,645	79,860,685	29,744,961	-	29,744,961
1355		P	SG		718,651,249	523,622,490	195,028,760	-	195,028,760
1356		P	SG		69,094,170	50,343,280	18,750,890	-	18,750,890
1357				B8	<u>1,006,578,681</u>	<u>733,411,700</u>	<u>273,166,980</u>	-	<u>273,166,980</u>
1358									
1359	315	Accessory Electric Equipment							
1360		P	SG		85,975,471	62,643,306	23,332,165	-	23,332,165
1361		P	SG		133,177,220	97,035,367	36,141,853	-	36,141,853
1362		P	SG		202,980,674	147,895,444	55,085,230	-	55,085,230
1363		P	SG		68,879,545	50,186,901	18,692,644	-	18,692,644
1364				B8	<u>491,012,911</u>	<u>357,761,018</u>	<u>133,251,892</u>	-	<u>133,251,892</u>
1365									
1366									
1367									
1368	316	Misc Power Plant Equipment							
1369		P	SG		2,410,063	1,756,016	654,047	-	654,047
1370		P	SG		4,912,823	3,579,573	1,333,250	-	1,333,250
1371		P	SG		22,804,399	16,615,704	6,188,695	-	6,188,695
1372		P	SG		4,159,337	3,030,570	1,128,768	-	1,128,768
1373				B8	<u>34,286,622</u>	<u>24,981,862</u>	<u>9,304,760</u>	-	<u>9,304,760</u>
1374									
1375	317	Steam Plant ARO							
1376		P	S		-	-	-	-	-
1377				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1378									
1379	SP	Unclassified Steam Plant - Account 300							
1380		P	SG		(42,437,700)	(30,920,887)	(11,516,813)	-	(11,516,813)
1381		P	SG		38,135,343	27,786,111	10,349,232	-	10,349,232
1382				B8	<u>(4,302,357)</u>	<u>(3,134,777)</u>	<u>(1,167,581)</u>	-	<u>(1,167,581)</u>
1383									
1384									
1385		Total Steam Production Plant		B8	<u>7,318,190,081</u>	<u>5,332,167,604</u>	<u>1,986,022,477</u>	<u>(148,847,122)</u>	<u>1,837,175,356</u>
1386									
1387									
1388		Summary of Steam Production Plant by Factor							
1389		S			-	-	-	-	-
1390		DGP			-	-	-	-	-
1391		DGU			-	-	-	-	-
1392		SG			7,318,190,081	5,332,167,604	1,986,022,477	(148,847,122)	1,837,175,356
1393		SSGCH			-	-	-	-	-
1394		Total Steam Production Plant by Factor			<u>7,318,190,081</u>	<u>5,332,167,604</u>	<u>1,986,022,477</u>	<u>(148,847,122)</u>	<u>1,837,175,356</u>
1395	320	Land and Land Rights							
1396		P	SG		-	-	-	-	-
1397		P	SG		-	-	-	-	-
1398				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1399									
1400	321	Structures and Improvements							
1401		P	SG		-	-	-	-	-
1402		P	SG	B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1403									
1404									
1405	322	Reactor Plant Equipment							
1406		P	SG		-	-	-	-	-
1407		P	SG		-	-	-	-	-
1408				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1409									
1410	323	Turbogenerator Units							
1411		P	SG		-	-	-	-	-
1412		P	SG		-	-	-	-	-
1413				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1414									
1415	324	Land and Land Rights							
1416		P	SG		-	-	-	-	-
1417		P	SG		-	-	-	-	-
1418				B8	-	-	-	-	-
1419									
1420	325	Misc. Power Plant Equipment							
1421		P	SG		-	-	-	-	-
1422		P	SG		-	-	-	-	-
1423				B8	-	-	-	-	-
1424									
1425									
1426	NP	Unclassified Nuclear Plant - Acct 300							
1427		P	SG		-	-	-	-	-
1428				B8	-	-	-	-	-
1429									
1430									
1431		Total Nuclear Production Plant		B8	-	-	-	-	-
1432									
1433									
1434									
1435		Summary of Nuclear Production Plant by Factor							
1436		DGP			-	-	-	-	-
1437		DGU			-	-	-	-	-
1438		SG			-	-	-	-	-
1439									
1440		Total Nuclear Plant by Factor			-	-	-	-	-
1441									
1442	330	Land and Land Rights							
1443		P	SG		10,332,372	7,528,356	2,804,016	-	2,804,016
1444		P	SG		5,268,322	3,838,596	1,429,726	-	1,429,726
1445		P	SG		19,440,549	14,164,741	5,275,808	-	5,275,808
1446		P	SG		1,290,521	940,297	350,224	-	350,224
1447				B8	36,331,764	26,471,990	9,859,774	-	9,859,774
1448									
1449	331	Structures and Improvements							
1450		P	SG		19,538,421	14,236,052	5,302,369	-	5,302,369
1451		P	SG		4,877,327	3,553,710	1,323,617	-	1,323,617
1452		P	SG		243,871,151	177,688,996	66,182,154	-	66,182,154
1453		P	SG		13,246,410	9,651,577	3,594,832	-	3,594,832
1454				B8	281,533,309	205,130,336	76,402,973	-	76,402,973
1455									
1456	332	Reservoirs, Dams & Waterways							
1457		P	SG		145,416,669	105,953,254	39,463,415	-	39,463,415
1458		P	SG		18,785,785	13,687,667	5,098,117	-	5,098,117
1459		P	SG		279,381,428	203,562,436	75,818,992	3,216,028	79,035,021
1460		P	SG		78,890,439	57,481,022	21,409,417	461,686	21,871,103
1461				B8	522,474,321	380,684,379	141,789,942	3,677,714	145,467,656
1462									
1463	333	Water Wheel, Turbines, & Generators							
1464		P	SG		28,810,918	20,992,164	7,818,754	-	7,818,754
1465		P	SG		7,300,640	5,319,380	1,981,260	-	1,981,260
1466		P	SG		65,496,737	47,722,125	17,774,612	-	17,774,612
1467		P	SG		42,055,379	30,642,321	11,413,058	-	11,413,058
1468				B8	143,663,675	104,675,990	38,987,685	-	38,987,685
1469									
1470	334	Accessory Electric Equipment							
1471		P	SG		3,654,436	2,662,689	991,747	-	991,747
1472		P	SG		3,348,800	2,439,997	908,803	-	908,803
1473		P	SG		67,624,740	49,272,626	18,352,113	-	18,352,113
1474		P	SG		11,007,333	8,020,145	2,987,188	-	2,987,188
1475				B8	85,635,309	62,395,458	23,239,851	-	23,239,851
1476									
1477									
1478									
1479	335	Misc. Power Plant Equipment							
1480		P	SG		1,129,697	823,118	306,579	-	306,579
1481		P	SG		154,522	112,588	41,934	-	41,934
1482		P	SG		1,261,699	919,297	342,402	-	342,402
1483		P	SG		18,279	13,318	4,961	-	4,961
1484				B8	2,564,197	1,868,321	695,876	-	695,876
1485									
1486	336	Roads, Railroads & Bridges							
1487		P	SG		4,369,439	3,183,654	1,185,786	-	1,185,786
1488		P	SG		758,008	552,298	205,709	-	205,709
1489		P	SG		18,478,658	13,463,889	5,014,769	-	5,014,769
1490		P	SG		2,043,020	1,488,582	554,438	-	554,438
1491				B8	25,649,125	18,688,423	6,960,702	-	6,960,702
1492									
1493	337	Hydro Plant ARO							
1494		P	S		-	-	-	-	-
1495				B8	-	-	-	-	-

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ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON		
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
1574	Summary of Other Production Plant by Factor									
1575	S				74,986	-	74,986	-	74,986	
1576	DGU				-	-	-	-	-	
1577	SG				3,953,352,942	2,880,485,509	1,072,867,433	356,425,952	1,429,293,384	
1578	SSGCT				-	-	-	-	-	
1579	Total of Other Production Plant by Factor					<u>3,953,427,928</u>	<u>2,880,485,509</u>	<u>1,072,942,418</u>	<u>356,425,952</u>	<u>1,429,368,370</u>
1580										
1581	Experimental Plant									
1582	103	Experimental Plant								
1583		P	SG		-	-	-	-	-	
1584	Total Experimental Production Plant				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
1585										
1586	Total Production Plant				B8	<u>12,369,469,707</u>	<u>9,012,568,009</u>	<u>3,356,901,698</u>	<u>211,256,545</u>	<u>3,568,158,243</u>
1587	350	Land and Land Rights								
1588		T	SG		21,023,426	15,318,054	5,705,372	-	5,705,372	
1589		T	SG		47,966,095	34,948,977	13,017,118	-	13,017,118	
1590		T	SG		215,955,255	157,348,962	58,606,293	-	58,606,293	
1591				B8	<u>284,944,776</u>	<u>207,615,993</u>	<u>77,328,783</u>	<u>-</u>	<u>77,328,783</u>	
1592										
1593	352	Structures and Improvements								
1594		T	S		-	-	-	-	-	
1595		T	SG		6,982,031	5,087,236	1,894,795	-	1,894,795	
1596		T	SG		17,674,755	12,878,151	4,796,604	-	4,796,604	
1597		T	SG		266,022,641	193,828,978	72,193,662	-	72,193,662	
1598				B8	<u>290,679,427</u>	<u>211,794,365</u>	<u>78,885,062</u>	<u>-</u>	<u>78,885,062</u>	
1599										
1600	353	Station Equipment								
1601		T	SG		105,193,886	76,646,196	28,547,690	-	28,547,690	
1602		T	SG		153,024,852	111,496,716	41,528,136	-	41,528,136	
1603		T	SG		1,975,633,886	1,439,483,108	536,150,778	-	536,150,778	
1604				B8	<u>2,233,852,624</u>	<u>1,627,626,020</u>	<u>606,226,604</u>	<u>-</u>	<u>606,226,604</u>	
1605										
1606	354	Towers and Fixtures								
1607		T	SG		128,106,555	93,340,787	34,765,768	-	34,765,768	
1608		T	SG		131,288,964	95,659,549	35,629,415	-	35,629,415	
1609		T	SG		1,051,240,139	765,952,859	285,287,280	-	285,287,280	
1610				B8	<u>1,310,635,658</u>	<u>954,953,194</u>	<u>355,682,463</u>	<u>-</u>	<u>355,682,463</u>	
1611										
1612	355	Poles and Fixtures								
1613		T	SG		60,491,663	44,075,336	16,416,327	-	16,416,327	
1614		T	SG		114,468,182	83,403,618	31,064,564	-	31,064,564	
1615		T	SG		841,714,715	613,288,789	228,425,926	270,817,701	499,243,626	
1616				B8	<u>1,016,674,560</u>	<u>740,767,743</u>	<u>275,906,817</u>	<u>270,817,701</u>	<u>546,724,517</u>	
1617										
1618	356	Clearing and Grading								
1619		T	SG		157,967,356	115,097,915	42,869,441	-	42,869,441	
1620		T	SG		157,578,010	114,814,230	42,763,780	-	42,763,780	
1621		T	SG		987,526,772	719,530,130	267,996,642	-	267,996,642	
1622				B8	<u>1,303,072,137</u>	<u>949,442,275</u>	<u>353,629,863</u>	<u>-</u>	<u>353,629,863</u>	
1623										
1624	357	Underground Conduit								
1625		T	SG		6,371	4,642	1,729	-	1,729	
1626		T	SG		91,651	66,778	24,872	-	24,872	
1627		T	SG		3,754,237	2,735,406	1,018,831	-	1,018,831	
1628				B8	<u>3,852,258</u>	<u>2,806,826</u>	<u>1,045,432</u>	<u>-</u>	<u>1,045,432</u>	
1629										
1630	358	Underground Conductors								
1631		T	SG		-	-	-	-	-	
1632		T	SG		1,087,552	792,410	295,142	-	295,142	
1633		T	SG		7,928,284	5,776,694	2,151,591	-	2,151,591	
1634				B8	<u>9,015,837</u>	<u>6,569,104</u>	<u>2,446,733</u>	<u>-</u>	<u>2,446,733</u>	
1635										
1636	359	Roads and Trails								
1637		T	SG		1,863,032	1,357,439	505,593	-	505,593	
1638		T	SG		440,513	320,966	119,547	-	119,547	
1639		T	SG		9,794,281	7,136,293	2,657,988	-	2,657,988	
1640				B8	<u>12,097,825</u>	<u>8,814,698</u>	<u>3,283,128</u>	<u>-</u>	<u>3,283,128</u>	
1641										
1642	TP	Unclassified Trans Plant - Acct 300								
1643		T	SG		242,491,138	176,683,493	65,807,644	-	65,807,644	
1644				B8	<u>242,491,138</u>	<u>176,683,493</u>	<u>65,807,644</u>	<u>-</u>	<u>65,807,644</u>	
1645										
1646	TS0	Unclassified Trans Sub Plant - Acct 300								
1647		T	SG		-	-	-	-	-	
1648				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
1649										
1650	Total Transmission Plant				B8	<u>6,707,316,240</u>	<u>4,887,073,712</u>	<u>1,820,242,528</u>	<u>270,817,701</u>	<u>2,091,060,229</u>
1651	Summary of Transmission Plant by Factor									
1652	DGP				-	-	-	-	-	
1653	DGU				-	-	-	-	-	
1654	SG				6,707,316,240	4,887,073,712	1,820,242,528	270,817,701	2,091,060,229	
1655	Total Transmission Plant by Factor					<u>6,707,316,240</u>	<u>4,887,073,712</u>	<u>1,820,242,528</u>	<u>270,817,701</u>	<u>2,091,060,229</u>

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1738	390	Structures and Improvements							
1739		G-SITUS	S		134,660,909	94,636,435	40,024,474	-	40,024,474
1740		PT	SG		335,238	244,261	90,977	-	90,977
1741		PT	SG		1,406,967	1,025,142	381,825	-	381,825
1742		CUST	CN		8,207,715	5,654,256	2,553,459	-	2,553,459
1743		G-SG	SG		6,720,479	4,896,664	1,823,815	-	1,823,815
1744		P	SE		1,084,042	813,715	270,327	-	270,327
1745		PTD	SO		98,587,193	70,841,878	27,745,314	-	27,745,314
1746				B8	251,002,542	178,112,351	72,890,191	-	72,890,191
1747									
1748	391	Office Furniture & Equipment							
1749		G-SITUS	S		7,147,028	4,766,497	2,380,531	-	2,380,531
1750		PT	SG		-	-	-	-	-
1751		PT	SG		-	-	-	-	-
1752		CUST	CN		4,225,259	2,910,761	1,314,498	-	1,314,498
1753		G-SG	SG		4,050,522	2,951,285	1,099,237	-	1,099,237
1754		P	SE		26,857	20,159	6,697	-	6,697
1755		PTD	SO		55,295,706	39,733,880	15,561,826	-	15,561,826
1756		G-SG	SG		-	-	-	-	-
1757		G-SG	SG		4,039	2,943	1,096	-	1,096
1758				B8	70,749,410	50,385,524	20,363,886	-	20,363,886
1759									
1760	392	Transportation Equipment							
1761		G-SITUS	S		92,764,568	68,175,208	24,589,360	-	24,589,360
1762		PTD	SO		7,084,723	5,090,875	1,993,848	-	1,993,848
1763		G-SG	SG		22,323,043	16,264,979	6,058,064	-	6,058,064
1764		CUST	CN		-	-	-	-	-
1765		PT	SG		440,441	320,913	119,528	-	119,528
1766		P	SE		387,520	290,884	96,636	-	96,636
1767		PT	SG		70,616	51,452	19,164	-	19,164
1768		G-SG	SG		299,519	218,235	81,284	-	81,284
1769		PT	SG		44,655	32,537	12,119	-	12,119
1770				B8	123,415,085	90,445,083	32,970,001	-	32,970,001
1771									
1772	393	Stores Equipment							
1773		G-SITUS	S		8,755,796	6,068,662	2,687,134	-	2,687,134
1774		PT	SG		-	-	-	-	-
1775		PT	SG		-	-	-	-	-
1776		PTD	SO		248,519	178,579	69,941	-	69,941
1777		G-SG	SG		5,783,529	4,213,985	1,569,544	-	1,569,544
1778		PT	SG		53,971	39,324	14,647	-	14,647
1779				B8	14,841,815	10,500,550	4,341,265	-	4,341,265
1780									
1781	394	Tools, Shop & Garage Equipment							
1782		G-SITUS	S		35,752,915	24,905,657	10,847,258	-	10,847,258
1783		PT	SG		45,040	32,817	12,223	-	12,223
1784		G-SG	SG		21,992,738	16,024,312	5,968,425	-	5,968,425
1785		PTD	SO		2,051,476	1,474,131	577,345	-	577,345
1786		P	SE		123,803	92,930	30,873	-	30,873
1787		PT	SG		-	-	-	-	-
1788		G-SG	SG		1,539,077	1,121,400	417,677	-	417,677
1789		G-SG	SG		89,913	65,513	24,401	-	24,401
1790				B8	61,594,962	43,716,760	17,878,202	-	17,878,202
1791									
1792	395	Laboratory Equipment							
1793		G-SITUS	S		22,306,417	13,506,709	8,799,708	-	8,799,708
1794		PT	SG		-	-	-	-	-
1795		PT	SG		-	-	-	-	-
1796		PTD	SO		4,895,692	3,517,901	1,377,791	-	1,377,791
1797		P	SE		1,326,527	995,732	330,795	-	330,795
1798		G-SG	SG		6,173,077	4,497,817	1,675,260	-	1,675,260
1799		G-SG	SG		223,587	162,910	60,677	-	60,677
1800		G-SG	SG		14,022	10,216	3,805	-	3,805
1801				B8	34,939,321	22,691,285	12,248,036	-	12,248,036
1802									
1803	396	Power Operated Equipment							
1804		G-SITUS	S		144,783,273	103,362,565	41,420,708	-	41,420,708
1805		PT	SG		262,000	190,898	71,102	-	71,102
1806		G-SG	SG		44,444,593	32,383,146	12,061,447	-	12,061,447
1807		PTD	SO		6,288,348	4,518,623	1,769,725	-	1,769,725
1808		PT	SG		1,016,680	740,772	275,908	-	275,908
1809		P	SE		236,686	177,664	59,022	-	59,022
1810		P	SG		-	-	-	-	-
1811		G-SG	SG		1,368,045	996,783	371,262	-	371,262
1812				B8	198,399,626	142,370,451	56,029,175	-	56,029,175

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1813	397	Communication Equipment							
1814		COM_EQ	S		204,503,665	126,107,084	78,396,581	-	78,396,581
1815		COM_EQ	SG		356,708	259,904	96,804	-	96,804
1816		COM_EQ	SG		1,060,020	772,350	287,670	-	287,670
1817		COM_EQ	SO		96,531,331	69,364,596	27,166,735	5,235,705	32,402,440
1818		COM_EQ	CN		3,848,526	2,651,231	1,197,295	-	1,197,295
1819		COM_EQ	SG		182,973,780	133,318,054	49,655,726	370,018	50,025,743
1820		COM_EQ	SE		361,191	271,121	90,070	-	90,070
1821		COM_EQ	SG		1,285,815	936,869	348,947	-	348,947
1822		COM_EQ	SG		16,633	12,119	4,514	-	4,514
1823				B8	490,937,668	333,693,327	157,244,341	5,605,723	162,850,064
1824									
1825	398	Misc. Equipment							
1826		G-SITUS	S		3,180,248	1,957,576	1,222,672	-	1,222,672
1827		PT	SG		-	-	-	-	-
1828		PT	SG		-	-	-	-	-
1829		CUST	CN		82,497	56,832	25,665	-	25,665
1830		PTD	SO		2,183,530	1,569,021	614,509	-	614,509
1831		P	SE		3,966	2,977	989	-	989
1832		G-SG	SG		2,772,077	2,019,786	752,291	-	752,291
1833		G-SG	SG		-	-	-	-	-
1834				B8	8,222,318	5,606,192	2,616,126	-	2,616,126
1835									
1836	399	Coal Mine							
1837		P	SE		1,837,636	1,379,386	458,250	22,152,714	22,610,964
1838	MP	P	SE		-	-	-	-	-
1839				B8	1,837,636	1,379,386	458,250	22,152,714	22,610,964
1840									
1841	399L	WIDCO Capital Lease							
1842		P	SE		-	-	-	-	-
1843				B8	-	-	-	-	-
1844									
1845		Remove Capital Leases			-	-	-	-	-
1846				B8	-	-	-	-	-
1847									
1848	1011390	General Capital Leases							
1849		G-SITUS	S		6,131,372	4,096,270	2,035,103	-	2,035,103
1850		P	SG		10,792,208	7,863,401	2,928,807	-	2,928,807
1851		PTD	SO		902,682	648,641	254,041	-	254,041
1852				B9	17,826,263	12,608,312	5,217,951	-	5,217,951
1853									
1854		Remove Capital Leases			(17,826,263)	(12,608,312)	(5,217,951)	-	(5,217,951)
1855					-	-	-	-	-
1856									
1857	1011346	General Gas Line Capital Leases							
1858		P	SG		-	-	-	-	-
1859				B9	-	-	-	-	-
1860									
1861		Remove Capital Leases			-	-	-	-	-
1862					-	-	-	-	-
1863									
1864	GP	Unclassified Gen Plant - Acct 300							
1865		G-SITUS	S		-	-	-	-	-
1866		PTD	SO		51,608,791	37,084,571	14,524,221	-	14,524,221
1867		CUST	CN		-	-	-	-	-
1868		G-SG	SG		-	-	-	-	-
1869		G-SG	SG		(390,637)	(284,625)	(106,012)	-	(106,012)
1870		PT	SG		-	-	-	-	-
1871		PT	SG		-	-	-	-	-
1872				B8	51,218,154	36,799,945	14,418,209	-	14,418,209
1873									
1874	399G	Unclassified Gen Plant - Acct 300							
1875		G-SITUS	S		-	-	-	-	-
1876		PTD	SO		-	-	-	-	-
1877		G-SG	SG		-	-	-	-	-
1878		PT	SG		-	-	-	-	-
1879		PT	SG		-	-	-	-	-
1880				B8	-	-	-	-	-
1881									
1882	Total General Plant			B8	1,330,804,740	930,756,647	400,048,093	27,758,437	427,806,530
1883									
1884	Summary of General Plant by Factor								
1885		S			674,956,714	456,437,838	218,518,876	-	218,518,876
1886		DGP			-	-	-	-	-
1887		DGU			-	-	-	-	-
1888		SG			317,569,954	231,387,297	86,182,657	370,018	86,552,675
1889		SO			333,223,605	239,444,754	93,778,851	5,235,705	99,014,557
1890		SE			5,388,227	4,044,568	1,343,659	22,152,714	23,496,373
1891		CN			17,492,503	12,050,502	5,442,001	-	5,442,001
1892		DEU			-	-	-	-	-
1893		SSGCT			-	-	-	-	-
1894		SSGCH			-	-	-	-	-
1895		Less Capital Leases			(17,826,263)	(12,608,312)	(5,217,951)	-	(5,217,951)
1896	Total General Plant by Factor				1,330,804,740	930,756,647	400,048,093	27,758,437	427,806,530

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1897	301	Organization							
1898		I-SITUS	S		-	-	-	-	-
1899		PTD	SO		-	-	-	-	-
1900		I-SG	SG		-	-	-	-	-
1901				B8	-	-	-	-	-
1902	302	Franchise & Consent							
1903		I-SITUS	S		(28,613,429)	(28,613,429)	-	-	-
1904		I-SG	SG		10,242,069	7,462,559	2,779,509	-	2,779,509
1905		I-SG	SG		170,613,579	124,312,185	46,301,394	-	46,301,394
1906		I-SG	SG		8,937,218	6,511,821	2,425,397	-	2,425,397
1907		P	SG		-	-	-	-	-
1908		P	SG		600,993	437,895	163,098	-	163,098
1909				B8	161,780,429	110,111,030	51,669,399	-	51,669,399
1910									
1911	303	Miscellaneous Intangible Plant							
1912		I-SITUS	S		22,038,640	17,423,106	4,615,534	-	4,615,534
1913		I-SG	SG		191,372,843	139,437,766	51,935,077	84,224	52,019,301
1914		PTD	SO		399,513,161	287,078,493	112,434,668	7,159,853	119,594,521
1915		P	SE		4,905	3,682	1,223	-	1,223
1916		CUST	CN		185,705,708	127,931,779	57,773,929	-	57,773,929
1917		P	SG		-	-	-	-	-
1918		P	SG		-	-	-	-	-
1919				B8	798,635,258	571,874,827	226,760,431	7,244,077	234,004,508
1920	303	Less Non-Utility Plant							
1921		I-SITUS	S		-	-	-	-	-
1922					798,635,258	571,874,827	226,760,431	7,244,077	234,004,508
1923	IP	Unclassified Intangible Plant - Acct 300							
1924		I-SITUS	S		-	-	-	-	-
1925		I-SG	SG		-	-	-	-	-
1926		P	SG		-	-	-	-	-
1927		PTD	SO		-	-	-	-	-
1928					-	-	-	-	-
1929					-	-	-	-	-
1930		Total Intangible Plant		B8	960,415,687	681,985,857	278,429,830	7,244,077	285,673,906
1931									
1932		Summary of Intangible Plant by Factor							
1933		S			(6,574,789)	(11,190,323)	4,615,534	-	4,615,534
1934		DGP			-	-	-	-	-
1935		DGU			-	-	-	-	-
1936		SG			381,766,701	278,162,225	103,604,476	84,224	103,688,700
1937		SO			399,513,161	287,078,493	112,434,668	7,159,853	119,594,521
1938		CN			185,705,708	127,931,779	57,773,929	-	57,773,929
1939		SSGCT			-	-	-	-	-
1940		SSGCH			-	-	-	-	-
1941		SE			4,905	3,682	1,223	-	1,223
1942		Total Intangible Plant by Factor			960,415,687	681,985,857	278,429,830	7,244,077	285,673,906
1943		Summary of Unclassified Plant (Account 106)							
1944		DP			109,287,576	73,494,892	35,792,684	-	35,792,684
1945		DS0			-	-	-	-	-
1946		GP			51,218,154	36,799,945	14,418,209	-	14,418,209
1947		HP			-	-	-	-	-
1948		NP			-	-	-	-	-
1949		OP			(553,173)	(403,052)	(150,121)	-	(150,121)
1950		TP			242,491,138	176,683,493	65,807,644	-	65,807,644
1951		TS0			-	-	-	-	-
1952		IP			-	-	-	-	-
1953		MP			-	-	-	-	-
1954		SP			(4,302,357)	(3,134,777)	(1,167,581)	-	(1,167,581)
1955		Total Unclassified Plant by Factor			398,141,337	283,440,502	114,700,835	-	114,700,835
1956									
1957		Total Electric Plant In Service		B8	28,803,345,867	20,697,243,391	8,106,102,476	577,825,969	8,683,928,445
1958		Summary of Electric Plant by Factor							
1959		S			8,103,796,403	5,630,106,681	2,473,689,722	60,749,210	2,534,438,932
1960		SE			5,393,133	4,048,250	1,344,882	22,152,714	23,497,596
1961		DGU			-	-	-	-	-
1962		DGP			-	-	-	-	-
1963		SG			19,776,047,617	14,409,191,243	5,366,856,374	482,528,487	5,849,384,860
1964		SO			732,736,767	526,523,247	206,213,519	12,395,558	218,609,077
1965		CN			203,198,211	139,982,281	63,215,930	-	63,215,930
1966		DEU			-	-	-	-	-
1967		SSGCH			-	-	-	-	-
1968		SSGCT			-	-	-	-	-
1969		Less Capital Leases			(17,826,263)	(12,608,312)	(5,217,951)	-	(5,217,951)
1970					28,803,345,867	20,697,243,391	8,106,102,476	577,825,969	8,683,928,445

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	OREGON	ADJUSTMENT	OREGON ADJ TOTAL
1971	105	Plant Held For Future Use							
1972		DPW	S		13,309,224	6,414,447	6,894,777	(6,894,777)	-
1973		P	SG		-	-	-	-	-
1974		T	SG		3,353,285	2,443,265	910,020	(3,331,640)	(2,421,620)
1975		P	SG		8,923,302	6,501,681	2,421,620	-	2,421,620
1976		P	SE		-	-	-	-	-
1977		G	SG		-	-	-	-	-
1978									
1979									
1980		Total Plant Held For Future Use		B10	25,585,811	15,359,394	10,226,417	(10,226,417)	(0)
1981									
1982	114	Electric Plant Acquisition Adjustments							
1983		P	S		11,763,784	11,763,784	-	-	-
1984		P	SG		144,704,699	105,434,499	39,270,200	-	39,270,200
1985		P	SG		-	-	-	-	-
1986		Total Electric Plant Acquisition Adjustment		B15	156,468,483	117,198,283	39,270,200	-	39,270,200
1987									
1988	115	Accum Provision for Asset Acquisition Adjustments							
1989		P	S		(1,806,939)	(1,806,939)	-	-	-
1990		P	SG		(133,198,918)	(97,051,176)	(36,147,742)	(1,297,627)	(37,445,369)
1991		P	SG		-	-	-	-	-
1992				B15	(135,005,857)	(98,858,115)	(36,147,742)	(1,297,627)	(37,445,369)
1993									
1994	128	Pensions							
1995		P	SO		31,377,413	22,546,893	8,830,520	(8,830,520)	-
1996		Total Pensions		B15	31,377,413	22,546,893	8,830,520	(8,830,520)	-
1997									
1998	124	Weatherization							
1999		DMSC	S		726,006	726,006	0	-	0
2000		DMSC	SO		(4,623)	(3,322)	(1,301)	-	(1,301)
2001				B16	721,383	722,684	(1,301)	-	(1,301)
2002									
2003	182W	Weatherization							
2004		DMSC	S		12,840,957	12,840,957	-	-	-
2005		DMSC	SG		-	-	-	-	-
2006		DMSC	SGCT		-	-	-	-	-
2007		DMSC	SO		-	-	-	-	-
2008				B16	12,840,957	12,840,957	-	-	-
2009									
2010	186W	Weatherization							
2011		DMSC	S		-	-	-	-	-
2012		DMSC	CN		-	-	-	-	-
2013		DMSC	CNP		-	-	-	-	-
2014		DMSC	SG		-	-	-	-	-
2015		DMSC	SO		-	-	-	-	-
2016				B16	-	-	-	-	-
2017									
2018		Total Weatherization		B16	13,562,340	13,563,641	(1,301)	-	(1,301)
2019									
2020	151	Fuel Stock							
2021		P	DEU		-	-	-	-	-
2022		P	SE		189,774,278	142,450,378	47,323,900	6,380,005	53,703,905
2023		P	SE		-	-	-	-	-
2024		P	SE		10,279,439	7,716,061	2,563,378	-	2,563,378
2025		Total Fuel Stock		B13	200,053,717	150,166,439	49,887,278	6,380,005	56,267,283
2026									
2027	152	Fuel Stock - Undistributed							
2028		P	SE		-	-	-	-	-
2029					-	-	-	-	-
2030									
2031	25316	DG&T Working Capital Deposit							
2032		P	SE		(1,938,077)	(1,454,780)	(483,297)	(144,519)	(627,816)
2033				B13	(1,938,077)	(1,454,780)	(483,297)	(144,519)	(627,816)
2034									
2035	25317	DG&T Working Capital Deposit							
2036		P	SE		(2,649,260)	(1,988,616)	(660,644)	(13,597)	(674,242)
2037				B13	(2,649,260)	(1,988,616)	(660,644)	(13,597)	(674,242)
2038									
2039	25319	Provo Working Capital Deposit							
2040		P	SE		-	-	-	-	-
2041					-	-	-	-	-
2042					-	-	-	-	-
2043		Total Fuel Stock		B13	195,466,380	146,723,043	48,743,337	6,221,889	54,965,225

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2044	154	Materials and Supplies							
2045		MSS	S		130,246,727	84,308,189	45,938,538	-	45,938,538
2046		MSS	SG		5,038,293	3,670,993	1,367,300	(1,767,028)	(399,728)
2047		MSS	SE		-	-	-	-	-
2048		MSS	SO		(1,242,301)	(892,681)	(349,620)	-	(349,620)
2049		MSS	SG		119,296,427	86,921,566	32,374,861	-	32,374,861
2050		MSS	SG		7,954	5,795	2,159	-	2,159
2051		MSS	SNPD		(1,379,318)	(1,007,578)	(371,740)	-	(371,740)
2052		MSS	SG		-	-	-	-	-
2053		MSS	SG		-	-	-	-	-
2054		MSS	SG		-	-	-	-	-
2055		MSS	SG		-	-	-	-	-
2056		MSS	SG		8,978,448	6,541,862	2,436,586	-	2,436,586
2057		MSS	SG		-	-	-	-	-
2058		Total Materials and Supplies		B13	260,946,230	179,548,146	81,398,084	(1,767,028)	79,631,056
2059									
2060	163	Stores Expense Undistributed							
2061		MSS	SO		-	-	-	-	-
2062									
2063				B13	-	-	-	-	-
2064									
2065	25318	Provo Working Capital Deposit							
2066		MSS	SG		(273,000)	(198,913)	(74,087)	-	(74,087)
2067									
2068				B13	(273,000)	(198,913)	(74,087)	-	(74,087)
2069									
2070		Total Materials & Supplies		B13	260,673,230	179,349,233	81,323,997	(1,767,028)	79,556,969
2071									
2072	165	Prepayments							
2073		DMSC	S		28,800,777	26,338,954	2,461,823	-	2,461,823
2074		GP	GPS		6,931,866	4,981,037	1,950,830	-	1,950,830
2075		PT	SG		5,172,292	3,768,627	1,403,665	-	1,403,665
2076		P	SE		24,663	18,512	6,150	-	6,150
2077		PTD	SO		23,613,034	16,967,637	6,645,397	-	6,645,397
2078		Total Prepayments		B15	64,542,632	52,074,767	12,467,865	-	12,467,865
2079									
2080	182M	Misc Regulatory Assets							
2081		DDS2	S		123,627,848	135,443,944	(11,816,096)	11,757,882	(58,214)
2082		DEFSG	SG		3,745,094	2,728,744	1,016,350	(935,906)	80,444
2083		P	SGCT		-	-	-	-	-
2084		DEFSG	SG-P		-	-	-	-	-
2085		P	SE		188,672,818	141,623,588	47,049,230	(18,327,945)	28,721,285
2086		P	SG		-	-	-	-	-
2087		DDSO2	SO		446,694,134	320,981,363	125,712,771	(111,792,172)	13,920,599
2088				B11	762,739,895	600,777,639	161,962,255	(119,298,141)	42,664,114
2089									
2090	186M	Misc Deferred Debits							
2091		LABOR	S		2,229,752	2,229,752	-	-	-
2092		P	SG		-	-	-	-	-
2093		P	SG		-	-	-	-	-
2094		DEFSG	SG		92,954,887	67,728,637	25,226,250	1,172,008	26,398,258
2095		LABOR	SO		565,130	406,086	159,044	-	159,044
2096		P	SE		2,139,760	1,606,169	533,591	-	533,591
2097		P	SG		-	-	-	-	-
2098		GP	EXCTAX		-	-	-	-	-
2099		Total Misc. Deferred Debits		B11	97,889,528	71,970,643	25,918,885	1,172,008	27,090,893
2100									
2101		Working Capital							
2102	CWC	Cash Working Capital							
2103		CWC	S		29,693,374	21,148,292	8,545,082	(1,022,003)	7,523,079
2104		CWC	SO		-	-	-	-	-
2105		CWC	SE		-	-	-	-	-
2106				B14	29,693,374	21,148,292	8,545,082	(1,022,003)	7,523,079
2107									
2108	OWC	Other Work. Cap.							
2109	131	Cash	GP	SNP	-	-	-	-	-
2110	135	Working Funds	GP	SG	-	-	-	-	-
2111	141	Notes Receivabl	GP	SO	-	-	-	-	-
2112	143	Other A/R	GP	SO	32,218,557	23,151,315	9,067,243	-	9,067,243
2113	232	A/P	PTD	S	(17,598)	(17,598)	-	-	-
2114	232	A/P	PTD	SO	(6,376,045)	(4,581,640)	(1,794,405)	-	(1,794,405)
2115	232	A/P	P	SE	(4,162,330)	(3,124,372)	(1,037,958)	-	(1,037,958)
2116	232	A/P	T	SG	(3,259,794)	(2,375,146)	(884,648)	-	(884,648)
2117	2533	Other Msc. Df. Crd.	P	S	-	-	-	-	-
2118	2533	Other Msc. Df. Crd.	P	SE	(6,856,779)	(5,146,908)	(1,709,871)	(57,254)	(1,767,125)
2119	230	Asset Retir. Oblig.	P	SE	-	-	-	-	-
2120	230	Asset Retir. Oblig.	P	S	(3,119,261)	(3,119,261)	-	-	-
2121	254105	ARO Reg Liability	P	SG	-	-	-	-	-
2122	254105	ARO Reg Liability	P	SE	-	-	-	-	-
2123	2533	Cholla Reclamation	P	SE	-	-	-	-	-
2124				B14	8,426,749	4,786,389	3,640,360	(57,254)	3,583,106
2125									
2126		Total Working Capital		B14	38,120,123	25,934,681	12,185,442	(1,079,257)	11,106,185

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2208	281	Accumulated Deferred Income Taxes							
2209		P	S		-	-	-	-	-
2210		PT	SG		(162,921,331)	(118,707,472)	(44,213,859)	44,213,859	0
2211		T	SNPT		-	-	-	-	-
2212				B19	(162,921,331)	(118,707,472)	(44,213,859)	44,213,859	0
2213									
2214	282	Accumulated Deferred Income Taxes							
2215		GP	S		2,800,048	2,800,048	-	(709,863,339)	(709,863,339)
2216		ACCMDIT	DITBAL		(2,711,082,112)	(2,037,064,188)	(674,017,925)	673,922,476	(95,449)
2217		PT	SNPD		-	-	-	(342,352)	(342,352)
2218		PT	CN		-	-	-	17,869	17,869
2219		P	SG-U		-	-	-	12,350	12,350
2220		P	SG-P		-	-	-	65,149	65,149
2221		PT	CIAC		-	-	-	4,473	4,473
2222		LABOR	SO		49,712	35,721	13,990	131,940	145,930
2223		CUST	SNP		(1,158,005)	(843,390)	(314,615)	-	(314,615)
2224		P	SE		(3,955,979)	(2,969,479)	(986,500)	4,592	(981,908)
2225		P	SG		(546,553)	(398,229)	(148,325)	10,631,113	10,482,789
2226				B19	(2,713,892,890)	(2,038,439,516)	(675,453,374)	(25,415,730)	(700,869,104)
2227									
2228	283	Accumulated Deferred Income Taxes							
2229		GP	S		(42,629,380)	(41,170,834)	(1,458,545)	(2,402,856)	(3,861,401)
2230		P	SG		(2,177,209)	(1,586,355)	(590,855)	222,320	(368,535)
2231		P	SE		(42,035,404)	(31,553,060)	(10,482,344)	10,443,876	(38,469)
2232		LABOR	SO		(131,033,025)	(94,156,506)	(36,876,519)	30,494,769	(6,381,750)
2233		GP	GPS		(7,528,212)	(5,409,553)	(2,118,659)	-	(2,118,659)
2234		PTD	SNP		(904,773)	(658,958)	(245,815)	-	(245,815)
2235		P	TROJD		-	-	-	-	-
2236		P	SG		-	-	-	-	-
2237		P	SGCT		-	-	-	-	-
2238		P	SG		-	-	-	-	-
2239				B19	(226,308,003)	(174,535,266)	(51,772,737)	38,758,108	(13,014,628)
2240									
2241		Total Accum Deferred Income Tax		B19	(2,443,434,671)	(1,816,412,294)	(627,022,377)	32,053,181	(594,969,196)
2242	255	Accumulated Investment Tax Credit							
2243		PTD	S		(1,681,162)	(1,681,162)	-	-	-
2244		PTD	ITC84		-	-	-	-	-
2245		PTD	ITC85		-	-	-	-	-
2246		PTD	ITC86		-	-	-	-	-
2247		PTD	ITC88		-	-	-	-	-
2248		PTD	ITC89		-	-	-	-	-
2249		PTD	ITC90		(13,806)	(11,606)	(2,200)	-	(2,200)
2250		PTD	SG		(204,832)	(149,244)	(55,588)	-	(55,588)
2251		Total Accumulated ITC		B19	(1,899,801)	(1,842,013)	(57,788)	-	(57,788)
2252									
2253		Total Rate Base Deductions			(4,909,090,597)	(3,754,364,824)	(1,154,725,773)	100,715,514	(1,054,010,258)
2254									
2255									
2256									
2257	108SP	Steam Prod Plant Accumulated Depr							
2258		P	S		9,536,391	9,536,391	-	-	-
2259		P	SG		(781,139,894)	(569,152,863)	(211,987,031)	-	(211,987,031)
2260		P	SG		(739,872,320)	(539,084,551)	(200,787,769)	-	(200,787,769)
2261		P	SG		(1,622,332,181)	(1,182,061,002)	(440,271,179)	(157,015,301)	(597,286,480)
2262		P	SG		-	-	-	-	-
2263		P	SG		(237,841,901)	(173,295,974)	(64,545,927)	-	(64,545,927)
2264				B17	(3,371,649,906)	(2,454,057,999)	(917,591,906)	(157,015,301)	(1,074,607,207)
2265									
2266	108NP	Nuclear Prod Plant Accumulated Depr							
2267		P	SG		-	-	-	-	-
2268		P	SG		-	-	-	-	-
2269		P	SG		-	-	-	-	-
2270				B17	-	-	-	-	-
2271									
2272									
2273	108HP	Hydraulic Prod Plant Accum Depr							
2274		P	S		3,507,441	3,507,441	-	-	-
2275		P	SG		(173,419,991)	(126,356,988)	(47,063,003)	-	(47,063,003)
2276		P	SG		(31,036,052)	(22,613,437)	(8,422,615)	-	(8,422,615)
2277		P	SG		(214,829,201)	(156,528,498)	(58,300,702)	(497,398)	(58,798,100)
2278		P	SG		(57,535,477)	(41,921,404)	(15,614,072)	(67,015)	(15,681,087)
2279				B17	(473,313,278)	(343,912,886)	(129,400,392)	(564,412)	(129,964,805)
2280									
2281	108OP	Other Production Plant - Accum Depr							
2282		P	S		-	-	-	(164,555,218)	(164,555,218)
2283		P	SG		-	-	-	-	-
2284		P	SG		301,416,027	219,617,249	81,798,778	(11,111,558)	70,687,220
2285		P	SG		(443,950,675)	(323,470,610)	(120,480,065)	(12,696,051)	(133,176,116)
2286		P	SG		(40,148,353)	(29,252,827)	(10,895,526)	-	(10,895,526)
2287				B17	(182,683,001)	(133,106,188)	(49,576,814)	(188,362,827)	(237,939,640)

DECEMBER 2020 2020 PROTOCOL
13 Month Average

ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2451	111GP	Accum Prov for Amort-General							
2452		G-SITUS	S		(11,484,054)	(7,036,505)	(4,447,549)	-	(4,447,549)
2453		CUST	CN		-	-	-	-	-
2454		I-SG	SG		-	-	-	-	-
2455		PTD	SO		(3,708,658)	(2,664,934)	(1,043,725)	-	(1,043,725)
2456		P	SE		-	-	-	-	-
2457				B18	<u>(15,192,712)</u>	<u>(9,701,438)</u>	<u>(5,491,274)</u>	-	<u>(5,491,274)</u>
2458									
2459									
2460	111HP	Accum Prov for Amort-Hydro							
2461		P	SG		-	-	-	-	-
2462		P	SG		-	-	-	-	-
2463		P	SG		(2,827,539)	(2,060,197)	(767,342)	-	(767,342)
2464		P	SG		-	-	-	-	-
2465				B18	<u>(2,827,539)</u>	<u>(2,060,197)</u>	<u>(767,342)</u>	-	<u>(767,342)</u>
2466									
2467									
2468	111IP	Accum Prov for Amort-Intangible Plant							
2469		I-SITUS	S		28,196,202	28,313,706	(117,504)	-	(117,504)
2470		P	SG		-	-	-	-	-
2471		P	SG		(506,286)	(368,889)	(137,397)	-	(137,397)
2472		P	SE		(286)	(215)	(71)	-	(71)
2473		I-SG	SG		(96,286,677)	(70,156,240)	(26,130,437)	(21,575)	(26,152,012)
2474		I-SG	SG		(106,155,935)	(77,347,162)	(28,808,772)	-	(28,808,772)
2475		I-SG	SG		(5,941,366)	(4,328,988)	(1,612,378)	-	(1,612,378)
2476		CUST	CN		(148,628,985)	(102,389,801)	(46,239,184)	(80,697)	(46,319,880)
2477		P	SG		-	-	-	-	-
2478		P	SG		(32,302)	(23,536)	(8,766)	-	(8,766)
2479		PTD	SO		(302,608,243)	(217,445,448)	(85,162,795)	(343,290)	(85,506,085)
2480				B18	<u>(631,963,877)</u>	<u>(443,746,573)</u>	<u>(188,217,304)</u>	<u>(445,562)</u>	<u>(188,662,866)</u>
2481	111IP	Less Non-Utility Plant							
2482		NUTIL	OTH		-	-	-	-	-
2483					<u>(631,963,877)</u>	<u>(443,746,573)</u>	<u>(188,217,304)</u>	<u>(445,562)</u>	<u>(188,662,866)</u>
2484									
2485	111390	Accum Amtr - Capital Lease							
2486		G-SITUS	S		-	-	-	-	-
2487		P	SG		-	-	-	-	-
2488		PTD	SO		-	-	-	-	-
2489					-	-	-	-	-
2490					-	-	-	-	-
2491		Remove Capital Lease Amtr			-	-	-	-	-
2492					-	-	-	-	-
2493					-	-	-	-	-
2494		Total Accum Provision for Amortization		B18	<u>(649,984,128)</u>	<u>(455,508,209)</u>	<u>(194,475,920)</u>	<u>(445,562)</u>	<u>(194,921,482)</u>
2495									
2496									
2497									
2498		Summary of Amortization by Factor							
2499		S			16,712,149	21,277,202	(4,565,053)	-	(4,565,053)
2500		DGP			-	-	-	-	-
2501		DGU			-	-	-	-	-
2502		SE			(286)	(215)	(71)	-	(71)
2503		SO			(306,316,901)	(220,110,382)	(86,206,519)	(343,290)	(86,549,810)
2504		CN			(148,628,985)	(102,389,801)	(46,239,184)	(80,697)	(46,319,880)
2505		SSGCT			-	-	-	-	-
2506		SSGCH			-	-	-	-	-
2507		SG			(211,750,105)	(154,285,013)	(57,465,092)	(21,575)	(57,486,667)
2508		Less Capital Lease			-	-	-	-	-
2509		Total Provision For Amortization by Factor			<u>(649,984,128)</u>	<u>(455,508,209)</u>	<u>(194,475,920)</u>	<u>(445,562)</u>	<u>(194,921,482)</u>

Tab 3 – Revenues

	3.1	3.2	3.3	3.4	3.5	3.6	0	
	Temperature	Revenue	Effective Price		Wheeling	Ancillary Services		
	Normalization	Normalization	Change	REC Revenues	Revenues	Revenue		
	Total Normalized						0	
1 Operating Revenues:								
2 General Business Revenues	(39,974,599)	4,438,352	7,643,708	(52,056,659)	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	-	
5 Other Operating Revenues	526,496	-	-	(967,599)	1,631,773	(137,678)	-	
6 Total Operating Revenues	(39,448,104)	4,438,352	7,643,708	(967,599)	1,631,773	(137,678)	-	
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	
10 Nuclear Production	-	-	-	-	-	-	-	
11 Hydro Production	-	-	-	-	-	-	-	
12 Other Power Supply	-	-	-	-	-	-	-	
13 Transmission	-	-	-	-	-	-	-	
14 Distribution	-	-	-	-	-	-	-	
15 Customer Accounting	-	-	-	-	-	-	-	
16 Customer Service & Info	-	-	-	-	-	-	-	
17 Sales	-	-	-	-	-	-	-	
18 Administrative & General	-	-	-	-	-	-	-	
19 Total O&M Expenses	-	-	-	-	-	-	-	
20 Depreciation	-	-	-	-	-	-	-	
21 Amortization	-	-	-	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	-	
23 Income Taxes: Federal	(7,908,004)	889,739	1,532,303	(10,435,590)	(193,971)	327,115	(27,600)	
24 State	(1,790,944)	201,501	347,024	(2,363,372)	(43,929)	74,083	(6,251)	
25 Deferred Income Taxes	-	-	-	-	-	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	
27 Misc Revenue & Expense	-	-	-	-	-	-	-	
28 Total Operating Expenses:	(9,698,947)	1,091,240	1,879,328	(12,798,962)	(237,900)	401,198	(33,850)	
29								
30 Operating Rev For Return:	(29,749,156)	3,347,112	5,764,380	(39,257,696)	(729,699)	1,230,576	(103,828)	
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	-1.344%	0.151%	0.260%	-1.774%	-0.033%	0.056%	-0.005%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
66 Operating Revenue	(39,448,104)	4,438,352	7,643,708	(52,056,659)	(967,599)	1,631,773	(137,678)	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(39,448,104)	4,438,352	7,643,708	(52,056,659)	(967,599)	1,631,773	(137,678)	-
73								
74 State Income Taxes	(1,790,944)	201,501	347,024	(2,363,372)	(43,929)	74,083	(6,251)	-
75								
76 Taxable Income	(37,657,160)	4,236,851	7,296,683	(49,693,287)	(923,670)	1,557,691	(131,428)	-
77								
78 Federal Income Taxes	(7,908,004)	889,739	1,532,303	(10,435,590)	(193,971)	327,115	(27,600)	-

	3.1	3.2	3.3	3.4	3.5	3.6	0
	Total Normalized	Temperature Normalization	Revenue Normalization	Effective Price Change	REC Revenues	Wheeling Revenues	Ancillary Services Revenue
							0
1 Operating Revenues:							
2 General Business Revenues	12,082,059	4,438,352	7,643,708	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(1,028,823)	-	-	-	(967,599)	(61,224)	-
6 Total Operating Revenues	11,053,236	4,438,352	7,643,708	-	(967,599)	(61,224)	-
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	2,215,798	889,739	1,532,303	-	(193,971)	(12,273)	-
24 State	501,817	201,501	347,024	-	(43,929)	(2,780)	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	2,717,615	1,091,240	1,879,328	-	(237,900)	(15,053)	-
29							
30 Operating Rev For Return:	8,335,621	3,347,112	5,764,380	-	(729,699)	(46,171)	-
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	0.377%	0.151%	0.260%	0.000%	-0.033%	-0.002%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
66 Operating Revenue	11,053,236	4,438,352	7,643,708	-	(967,599)	(61,224)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	11,053,236	4,438,352	7,643,708	-	(967,599)	(61,224)	-
73							
74 State Income Taxes	501,817	201,501	347,024	-	(43,929)	(2,780)	-
75							
76 Taxable Income	10,551,419	4,236,851	7,296,683	-	(923,670)	(58,444)	-
77							
78 Federal Income Taxes	2,215,798	889,739	1,532,303	-	(193,971)	(12,273)	-

	3.1	3.2	3.3	3.4	3.5	3.6	0
	Temperature	Revenue	Effective Price		Wheeling	Ancillary Services	
	Normalization	Normalization	Change	REC Revenues	Revenues	Revenue	
	Total Normalized						0
1 Operating Revenues:							
2 General Business Revenues	2,193,630	-	2,193,630	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	6,614	-	-	-	6,614	-	-
6 Total Operating Revenues	2,200,244	-	2,193,630	-	6,614	-	-
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	441,074	-	439,748	-	1,326	-	-
24 State	99,891	-	99,591	-	300	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	540,965	-	539,339	-	1,626	-	-
29							
30 Operating Rev For Return:	1,659,279	-	1,654,291	-	4,988	-	-
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%	0.084%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
66 Operating Revenue	2,200,244	-	2,193,630	-	6,614	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	2,200,244	-	2,193,630	-	6,614	-	-
73							
74 State Income Taxes	99,891	-	99,591	-	300	-	-
75							
76 Taxable Income	2,100,353	-	2,094,039	-	6,314	-	-
77							
78 Federal Income Taxes	441,074	-	439,748	-	1,326	-	-

	3.1	3.2	3.3	3.4	3.5	3.6	0.0
	Total Normalized	Temperature Normalization	Revenue Normalization	Effective Price Change	REC Revenues	Wheeling Revenues	Ancillary Services Revenue
							0
1 Operating Revenues:							
2 General Business Revenues	(54,250,289)	-	-	(54,250,289)	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	1,548,704	-	-	-	-	1,686,383	(137,678)
6 Total Operating Revenues	(52,701,584)	-	-	(54,250,289)	-	1,686,383	(137,678)
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	(10,564,876)	-	-	(10,875,338)	-	338,062	(27,600)
24 State	(2,392,652)	-	-	(2,462,963)	-	76,562	(6,251)
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(12,957,528)	-	-	(13,338,302)	-	414,624	(33,850)
29							
30 Operating Rev For Return:	(39,744,057)	-	-	(40,911,987)	-	1,271,759	(103,828)
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	-1.780%	0.000%	0.000%	-1.832%	0.000%	0.057%	-0.005%
61							
62							
63							
64 TAX CALCULATION:							
66 Operating Revenue	(52,701,584)	-	-	(54,250,289)	-	1,686,383	(137,678)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(52,701,584)	-	-	(54,250,289)	-	1,686,383	(137,678)
73							
74 State Income Taxes	(2,392,652)	-	-	(2,462,963)	-	76,562	(6,251)
75							
76 Taxable Income	(50,308,932)	-	-	(51,787,326)	-	1,609,821	(131,428)
77							
78 Federal Income Taxes	(10,564,876)	-	-	(10,875,338)	-	338,062	(27,600)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	1	6,065,809	OR	Situs	6,065,809	3.1.1
Commercial	442	1	(1,081,979)	OR	Situs	(1,081,979)	3.1.1
Industrial ¹	442	1	<u>(545,478)</u>	OR	Situs	<u>(545,478)</u>	3.1.1
Total			<u><u>4,438,352</u></u>			<u><u>4,438,352</u></u>	

¹ Includes Irrigation

Description of Adjustment:

This adjustment normalizes revenues for the 12 months ended Dec 2020 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.

PacifiCorp
Oregon Results of Operation - December 2020
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	Unadjusted Revenues	Correcting Adjustments ²	Remove Tariff Riders ³	Actual Base Rate Revenues	Normalizing Adjustments ⁴	Temperature Normalization	Total Type 1 Adjusted Revenue	Type 2 Annualized Price Change ⁵	Total Type 2 Adjusted Revenue	Type 3 Pro Forma Price Change ⁶	Total Oregon Adjusted Revenue
Residential	\$635,532,782	\$17,003,656	\$652,536,437	\$367,403	\$8,457,502	\$661,361,342	\$0	\$6,065,809	\$667,427,150	\$874,143	\$668,301,293	(\$45,141,594)	\$623,159,699
Commercial	\$506,939,673	(\$15,021,020)	\$491,918,653	-\$746	(\$900,925)	\$491,016,981	\$0	(\$1,081,979)	\$489,935,003	\$1,003,082	\$490,938,085	(\$44,261,168)	\$446,676,917
Industrial	\$119,113,203	(\$2,208,999)	\$116,904,204	-\$261	(\$600,180)	\$116,303,764	\$0	\$0	\$116,303,764	\$269,055	\$116,572,819	(\$10,870,437)	\$105,702,382
Irrigation	\$26,548,837	(\$82,715)	\$26,466,123	\$19	\$224,925	\$26,691,067	\$0	(\$545,478)	\$26,145,589	\$40,406	\$26,185,995	(\$2,942,377)	\$23,243,618
Public St & Hwy	\$6,103,555	(\$217,441)	\$5,886,114	(\$0)	\$95,971	\$5,982,085	\$0	\$0	\$5,982,085	\$6,944	\$5,989,029	(\$468,424)	\$5,520,605
Total Oregon	\$1,294,238,050	(\$526,519)	\$1,293,711,531	\$366,414	\$7,277,293	\$1,301,355,239	\$0	\$4,438,352	\$1,305,793,591	\$2,193,630	\$1,307,987,221	(\$103,684,000)	\$1,204,303,221
Source / Formula	305 Report				Table 2 - B - D	C + D + E		Table 2	F + G + H	Table 2	I + J	Table 2	K + L

¹ Solar Feed-In Revenue, I&D Reserve, Community Solar, DSM, Blue Sky, BPA, OCAT, and Other Customer Retail Revenues

² Reallocation of California revenue credits recorded in Oregon's unadjusted revenues in error.

³ Gain on Sale of Asset, Revenue Accounting Adjustments, Deferred NPC, Income Tax Deferral Adjustments, Pilot Program Cost Adjustment (Sch 95), Deferred Accounting Adjustment (Sch 192), Federal Tax Act Adjustment (Sch 195) Renewable Resource Deferral Adjustment (Sch 203), Oregon Solar Incentive Program (Sch 204) & Community Solar Start-Up Cost Recovery Adjustment (Sch 207)

⁴ Removal of Irrigation Demand Charge Accrual (net zero for calendar year)

⁵ Rate Changes: Renewable Adjustment Clause (RAC) April 1, 2020; RAC and Transition Adjustment Mechanism (TAM) April 1, 2020; RAC+TAM September 18, 2020; RAC November 1, 2020; TAM December 12, 2020.

⁶ Rate Changes: General Rate Case and TAM January 1, 2021; General Rate Case Update January 12, 2020. Includes adjustment to recognize end of transition period for five-year opt-out Direct Access customer effective January 1, 2021.

PacifiCorp
Oregon Results of Operation - December 2020
Summary of MWh Adjustments

	A	B	C
	Total MWhs	Temperature Adjustments MWhs	Type 1 Adjusted MWhs
Residential	5,759,839	58,753	5,818,593
Commercial	5,367,515	(16,742)	5,350,772
Industrial	1,555,138	0	1,555,138
Irrigation	274,303	(5,681)	268,623
Public St & Hwy	36,663	0	36,663
Total Oregon	12,993,459	36,330	13,029,789
Source / Formula	305 Report	Table 2	A + B

	CUSTOMERS		KWH			REVENUES										
	305 Average Customers	305 Booked kWh	Temperature Adjustments kWh	Type 1 Adjustments kWh	Total Type 1 Adjusted kWh	305 Booked Revenues	Type 1					Type 2		Type 3		
							Remove Tariff Riders \$	Actual Base Rate Revenues	Normalizing Adjustments \$	Temperature Adjustment \$	Total Type 1 Adjusted Revenues	Type 2 Adjustments \$	Total Type 2 Adjusted Revenues	Type 3 Adjustments \$	Total Adjusted Revenues	
51	874	19,613,327		0	19,613,327	\$4,224,118	\$124,640	\$4,348,758	\$0	\$0	\$0	\$4,348,758	\$4,796	\$4,353,554	(\$379,773)	\$3,973,781
52	32	261,166		0	261,166	\$39,457	\$1,230	\$40,687	\$0	\$0	\$0	\$40,687	\$0	\$40,687	(\$3,549)	\$37,138
53	313	11,344,940		0	11,344,940	\$824,680	\$26,774	\$851,453	\$0	\$0	\$0	\$851,453	\$911	\$852,364	\$7,631	\$859,995
Solar Feed-In Revenue	0	0		0	0	\$13,875	(\$13,875)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gain on Sale of Asset	0	0		0	0	\$894	(\$894)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Accounting Adjustment	0	0		0	0	(\$20,379)	\$20,379	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Adjustment - Deferred NPC	0	0		0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Adjustment - I&D Reserve	0	0		0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Community Solar Revenue	0	0		0	0	\$878	(\$878)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DSM	0	0		0	0	\$180,756	(\$180,756)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Income Tax Deferral Adjustments	0	0		0	0	\$129,215	(\$129,215)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unbilled	0	(2,345,000)		0	(2,345,000)	(\$367,000)	\$0	(\$367,000)	\$0	\$0	\$0	(\$367,000)	\$0	(\$367,000)	\$0	(\$367,000)
AGA	0	0		0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Lighting	1,474	36,663,458	0	0	36,663,458	\$6,103,555	(\$121,470)	\$5,982,085	\$0	\$0	\$0	\$5,982,085	\$6,944	\$5,989,029	(\$468,424)	\$5,520,605
TOTAL COMPANY	628,262	12,993,459,205	36,329,971	36,329,971	13,029,789,176	\$1,294,238,050	\$7,117,189	\$1,301,355,239	\$0	\$4,438,352	\$1,305,793,591	\$2,193,630	\$1,307,987,221	(\$103,684,000)	\$1,204,303,221	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Income:							
Residential	440	1	8,824,904	OR	Situs	8,824,904	3.1.1
Commercial	442	1	(901,671)	OR	Situs	(901,671)	3.1.1
Industrial ¹	442	1	(375,496)	OR	Situs	(375,496)	3.1.1
Public Street & Highway	444	1	95,971	OR	Situs	95,971	3.1.1
Total			<u>7,643,708</u>			<u>7,643,708</u>	

¹ Includes Irrigation

Description of Adjustment:

Included in test period revenues are a number of items that should not be included in base rate revenues. This adjustment normalizes base revenues by removing Solar Feed-In Revenue, Gain on Sale of Asset, Revenue Accounting Adjustments, Deferred NPC Revenue Adjustment, I&D Reserve Revenue Adjustment, Community Solar Revenue Adjustment, DSM, Blue Sky, Inome Tax Deferral Adjustments, BPA (Sch 98), Pilot Program Cost Adjustment (Sch 95), Deferred Accounting Adjustment (Sch 192), Federal Tax Act Adjustment (Sch 195), Renewable Resource Deferral Adjustment (Sch 203), Oregon Solar Incentive Program (Sch 204) & Communtiy Solar Start-Up Cost Recovery Adjustment (Sch 207). Also removed in this adjustment are revenue credits that have been misallocated to Oregon.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Income:							
Residential	440	2	874,143	OR	Situs	874,143	3.1.1
Commercial	442	2	1,003,082	OR	Situs	1,003,082	3.1.1
Industrial ¹	442	2	309,461	OR	Situs	309,461	3.1.1
Public St. & Hwy	444	2	6,944	OR	Situs	6,944	3.1.1
Total Type III Adjustment to Income			<u>2,193,630</u>			<u>2,193,630</u>	
Residential	440	3	(45,141,594)	OR	Situs	(45,141,594)	3.1.1
Commercial	442	3	(44,261,168)	OR	Situs	(44,261,168)	3.1.1
Industrial ¹	442	3	(13,812,814)	OR	Situs	(13,812,814)	3.1.1
Public St. & Hwy	444	3	(468,424)	OR	Situs	(468,424)	3.1.1
Total Type III Adjustment to Income			<u>(103,684,000)</u>			<u>(103,684,000)</u>	
Residential	440	3	429,396	OR	Situs	429,396	4.1.2
Commercial	442	3	322,734	OR	Situs	322,734	4.1.2
Industrial ¹	442	3	106,662	OR	Situs	106,662	4.1.2
Public St. & Hwy	444	3	-	OR	Situs	-	4.1.2
Rvs. Depreciation Deferral			<u>858,791</u>			<u>858,791</u>	
Residential	440	3	20,274,470	OR	Situs	20,274,470	4.1.2
Commercial	442	3	18,675,614	OR	Situs	18,675,614	4.1.2
Industrial ¹	442	3	7,641,722	OR	Situs	7,641,722	4.1.2
Public St. & Hwy	444	3	142,291	OR	Situs	142,291	4.1.2
Rvs. TCJA Deferral			<u>46,734,097</u>			<u>46,734,097</u>	
Residential	440	3	715,344	OR	Situs	715,344	8.13.1
Commercial	442	3	642,447	OR	Situs	642,447	8.13.1
Industrial ¹	442	3	477,510	OR	Situs	477,510	8.13.1
Public St. & Hwy	444	3	5,522	OR	Situs	5,522	8.13.1
Rvs. Deer Creek UMWA Amort.			<u>1,840,823</u>			<u>1,840,823</u>	

¹Includes Irrigation

Description of Adjustment:

The Type 2 adjustment is for the rate changes that became effective in the base period including: Renewable Adjustment Clause (RAC) April 1, 2020; RAC and Transition Adjustment Mechanism (TAM) April 1, 2020; RAC+TAM September 18, 2020; RAC November 1, 2020; TAM December 12, 2020.

The Type 3 adjustment is for for rate changes that will become effective in the test period includin: General Rate Case and TAM January 1, 2021; General Rate Case Update January 12, 2021. Includes adjustment to recognize end of transition period for five-year opt-out Direct Access customer effective January 1, 2021.

This Type 3 adjustment also reverses revenue deferral items reflected in the historical reporting period that will no longer be applicable in the test period with new rates approved in Docket No. UE 374 effective January 1, 2021.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Remove:							
12 ME Dec 2020 Booked Revenues (Including Accruals)	456	1	(4,927,004)	SG	27.138%	(1,337,098)	3.4.1
December 2020 REC Deferrals	456	1	1,372,542	SG	27.138%	372,483	3.4.1
LJ Indemnity 12 ME Dec 2020	456	1	(10,993)	SG	27.138%	(2,983)	3.4.1

Description of Adjustment:

This adjustment removes all REC revenues as booked during the 12 months ended December 2020. Most of Oregon's share of the renewable energy credits (RECs) are banked for compliance; however, not all RECs meet the Oregon RPS qualifications. Oregon's revenues from RPS ineligible RECs that are sold are passed backed to customers through the Oregon property sales balancing account per Commission Order No. 10-210 in Docket UP 260. This adjustment also removes REC Deferrals from the 12 months ended December 2020.

PacifiCorp
Oregon Results of Operations - December 2020
REC Revenue
Actuals as Booked

Posting Date	Fin Accrual	Fin Reversal	Back Office Actual	SAP Total
FERC Acct (Ref B1)	4562700	4562700	4562700	
SAP Acct	301944	301944	301945	
January-20	(125,994)	870,212	(50,000)	694,219
February-20	(136,250)	125,994	(50,000)	(60,256)
March-20	(618,500)	136,250	(618,500)	(1,100,750)
April-20	(532,250)	618,500	(786,130)	(699,880)
May-20	(280,000)	532,250	(50,000)	202,250
June-20	(83,750)	280,000	(280,000)	(83,750)
July-20	(56,390)	83,750	(90,140)	(62,780)
August-20	(50,000)	56,390	(50,000)	(43,610)
September-20	(50,000)	50,000	(50,000)	(50,000)
October-20	(666,500)	50,000	(60,596)	(677,096)
November-20	(6,170,733)	4,085,633	(666,500)	(2,751,600)
December-20	(293,750)	2,751,600	(2,751,600)	(293,750)
12 ME December 2020 Total	(9,064,117)	9,640,580	(5,503,466)	(4,927,004)

Ref. 3.4

REC Deferrals Included in Unadjusted Results:

FERC Account 4562700
Amount Yr. Ended December 2020 **1,372,542 Ref. 3.4**

Leaning Juniper indemnity revenue included in unadjusted results:

FERC Account 4562700
Amount Yr. Ended December 2020 **(10,993) Ref. 3.4**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenues:							
Other Electric Revenues	456	1	(225,601)	SG	27.138%	(61,224)	3.5.2
Other Electric Revenues	456	2	24,373	SG	27.138%	6,614	3.5.2
Other Electric Revenues	456	3	6,214,064	SG	27.138%	1,686,383	3.5.2
			<u>6,012,836</u>			<u>1,631,773</u>	
Adjustment Detail:							
Actual Wheeling Revenues 12 ME December 2020			111,912,996				3.5.2
Total Adjustments			<u>6,012,836</u>				Above
Adjusted Wheeling Revenues 12 ME December 2021			<u>117,925,832</u>				3.5.2

Description of Adjustment:

This adjustment removes out-of-period and one-time adjustments from the 12 months ended December 2020 and adds in pro forma changes through December 2021.

PacifiCorp
Results of Operations - December 2020
Wheeling Revenue

Customer	Total
3 PHASES RENEWABLES, INC.	(9,012)
AIRPORT SOLAR LLC	(1,992,703)
AVANGRID RENEWABLES, LLC	(6,126,850)
BASIN ELECTRIC POWER COOPERATIVE	(590,653)
BLACK HILLS POWER & LIGHT COMPANY	(3,202,584)
BONNEVILLE POWER ADMINISTRATION	(17,009,211)
BONNEVILLE POWER ADMINISTRATION	(3,755,222)
BROOKFIELD ENERGY MARKETING L.P.	(1,182,343)
CALPINE ENERGY SOLUTIONS, LLC	(539,953)
CITY OF ROSEVILLE	(1,569,018)
CLATSKANIE PUD	(496,680)
COLORADO ELECTRIC UTILITY CO.	(16,801)
CONOCO INC	(9)
CONSTELLATION NEWENERGY, INC.	(40,356)
CONSTELLATION POWER SOURCE, INC.	(2,240,559)
CP ENERGY	(61)
CP ENERGY MARKETING	(10,763)
DESERET GENERATION & TRANS. CO-OP.	(6,097,071)
EAGLE ENERGY PARTNERS I LP	(64,480)
EDP RENEWABLES NORTH AMERICAN LLC	(170,960)
ENEL TRADING NORTH AMERICA	(45,668)
ENERGY KEEPERS, INC.	(196,733)
EUGENE WATER & ELECTRIC BOARD	2,820
EVERGREEN BIOWATER	(365,545)
FALL RIVER RURAL ELECTRIC COOPERATI	(151,308)
FALLS CREEK H.P., LP	(142,720)
GUZMAN ENERGY	(303,215)
IDAHO POWER CO. BALANCING OPS	(872,122)
INTERMOUNTAIN RENEWABLE(CYRQ ENRGY)	(405,182)
LH GARRETT	(424,393)
MACQUARIE ENERGY LLC	(282,271)
MAG ENERGY SOLUTIONS INC.	(82,215)
MERCURIA ENERGY	(44,508)
MOON LAKE ELECTRIC ASSOCIATION	(28,463)
MORGAN STANLEY CAPITAL	(2,992,566)
NAVAJO TRIBAL UTILITY AUTHORITY	(87,152)
NEXTERA ENERGY RESOURCES, LLC	(3,808,101)
OBSIDIAN RENEWABLES, LLC	(489,036)
PACIFIC GAS & ELECTRIC COMPANY	(46,706)
PACIFICORP	948,561
PORTLAND GENERAL ELECTRIC COMPANY	(6,207)
POWEREX	(19,846,673)
RAINBOW ENERGY MARKETING CORPORATIO	(775,723)
SACRAMENTO MUNICIPAL UTILITY DIST	(633,817)
SALT RIVER PROJECT	(858,892)
SHELL ENERGY NA (CORAL POWER)	(5,239,715)
SIERRA PACIFIC POWER COMPANY	(36,159)
SO. CAL PUBLIC POWER AUTHORITY	(32,457)
SOUTHERN CALIFORNIA EDISON COMPANY	(3,999,192)
STATE OF SOUTH DAKOTA	(133,436)
TENASKA POWER SERVICES COMPANY	(396,881)
THE ENERGY AUTHORITY	(43,884)
TRANSALTA ENERGY MARKETING CORP.	(1,085,909)
TRI-STATE GEN. & TRANS. ASSOCIATION	(660,093)
U.S. BUREAU OF RECLAMATION	(60,348)
UTAH ASSOCIATED MUNICIPAL POWER SYS	(19,470,269)
UTAH MUNICIPAL POWER AGENCY	(3,043,825)
WARM SPRINGS POWER ENTERPRISES	(119,700)
WESTERN AREA POWER ADMIN. - UT	(3,221,514)
WESTERN AREA POWER ADMINISTRATION	(86,787)
COWLITZ USE OF FACILITIES	(185,391)
ACCRUALS	3,157,873

Total (111,710,807)

Ref 3.5

Type

1	Remove refunds and other out of period adjustments	225,601
2	Falls Creek Hydro Annualization	(15,560)
2	BPA WEID Network Annualization	(8,813)
3	New Powerex Contracts SA995 and 996	(6,620,352)
3	BPA Green Springs Conversion to Network Service	406,288

Incremental Adjustments (6,012,836)

Ref 3.5

Accum Totals (117,723,643)

Ref 3.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Ancillary Contract Renewal	456	3	(507,324)	SG	27.138%	(137,678)	3.6.1

Description of Adjustment:

This adjustment includes ancillary revenue contract changes that are included in the net power cost study.

PacifiCorp
Results of Operations - December 2020
Ancillary Services Revenue

Description	12 Months Ended December 2020	12 Months Ending December 2021	Incremental Change	FERC Acct	Factor
SCL Stateline Demand & Energy	11,177,854	11,275,231	97,377	456	SG
BPA Foote Creek 4 Ancillary Service	604,701	-	(604,701)	456	SG
BPA Foote Creek 1 Ancillary Service	-	-	-	456	SG
EWEB Foote Creek 1 O&M	-	-	-	456	SG
EWEB Facilities Credit	-	-	-	456	SG
EWEB Facilities Charge	-	-	-	456	SG
	11,782,555	11,275,231	(507,324)		
			Ref. 3.6		

Tab 4 – O&M

	4.1	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous General Expense & Revenue	Insurance Expense	Wages and Employee Benefits - Annualization	Pro Forma Wages and Employee Benefits	Pension-Related Non-Service Expense	Remove Non- Recurring Entries	Generation Expense Normalization
	Total Normalized						
1 Operating Revenues:							
2 General Business Revenues	(45,943,497)	(45,943,497)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	(45,943,497)	(45,943,497)	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	3,778,424	-	75,662	382,053	-	-	3,322,038
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(8,860,855)	-	15,860	80,086	-	(8,955,594)	-
12 Other Power Supply	(1,268,565)	-	28,940	146,130	-	-	(1,437,639)
13 Transmission	462,383	-	23,936	120,866	-	318,429	-
14 Distribution	685,228	-	115,464	583,031	-	-	-
15 Customer Accounting	(323,294)	(17,311)	25,569	129,109	-	-	-
16 Customer Service & Info	73,775	32,864	8,128	41,041	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(38,804,775)	353,420	(38,079,050)	39,305	198,467	(935,925)	-
19 Total O&M Expenses	(44,257,679)	368,974	(38,079,050)	332,865	1,680,784	(935,925)	1,884,399
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(2,211,735)	-	-	-	-	-	-
23 Income Taxes: Federal	39,438	(9,350,066)	7,633,555	(66,728)	(336,940)	187,621	1,731,458
24 State	8,932	(2,117,531)	1,728,789	(15,112)	(76,308)	42,491	392,127
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	328,166	328,166	-	-	-	-	-
28 Total Operating Expenses:	(46,092,878)	(10,770,457)	(28,716,706)	251,025	1,267,536	(705,813)	1,421,089
29							
30 Operating Rev For Return:	149,381	(35,173,040)	28,716,706	(251,025)	(1,267,536)	705,813	(1,421,089)
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	(785,285)	-	-	-	-	(785,285)	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(785,285)	-	-	-	-	(785,285)	-
56							
57 Total Rate Base:	(785,285)	-	-	-	-	(785,285)	-
58							
59							
60 Estimated ROE impact	0.010%	-1.589%	1.298%	-0.011%	-0.057%	0.032%	0.297%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	197,751	(46,640,637)	38,079,050	(332,865)	(1,680,784)	935,925	8,637,166
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	1,019	1,019	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	196,732	(46,641,656)	38,079,050	(332,865)	(1,680,784)	935,925	8,637,166
73							
74 State Income Taxes	8,932	(2,117,531)	1,728,789	(15,112)	(76,308)	42,491	392,127
75							
76 Taxable Income	187,801	(44,524,125)	36,350,261	(317,753)	(1,604,476)	893,434	8,245,038
77							
78 Federal Income Taxes	39,438	(9,350,066)	7,633,555	(66,728)	(336,940)	187,621	1,731,458

	4.7	4.8	4.9	0	0	0	0	0	0
	Meals & Entertainment Disallowance	Memberships & Subscriptions	Revenue Sensitive Items / Uncollectibles	0	0	0	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	(1,329)	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	(1,208)	-	-	-	-	-	-	-	-
12 Other Power Supply	(5,996)	-	-	-	-	-	-	-	-
13 Transmission	(847)	-	-	-	-	-	-	-	-
14 Distribution	(13,268)	-	-	-	-	-	-	-	-
15 Customer Accounting	(799)	-	(459,862)	-	-	-	-	-	-
16 Customer Service & Info	(8,259)	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	(16,351)	(51,711)	(312,929)	-	-	-	-	-	-
19 Total O&M Expenses	(48,058)	(51,711)	(772,791)	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	(2,211,735)	-	-	-	-	-	-
23 Income Taxes: Federal	9,634	10,366	598,296	-	-	-	-	-	-
24 State	2,182	2,348	135,497	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(36,242)	(38,997)	(2,250,733)	-	-	-	-	-	-
29									
30 Operating Rev For Return:	36,242	38,997	2,250,733	-	-	-	-	-	-
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	0.002%	0.002%	0.102%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	48,058	51,711	2,984,526	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-	-
72 Income Before Tax	48,058	51,711	2,984,526	-	-	-	-	-	-
73									
74 State Income Taxes	2,182	2,348	135,497	-	-	-	-	-	-
75									
76 Taxable Income	45,876	49,363	2,849,029	-	-	-	-	-	-
77									
78 Federal Income Taxes	9,634	10,366	598,296	-	-	-	-	-	-

	4.1	4.1	4.2	4.3	4.4	4.5	4.6	
	Total Normalized	Miscellaneous General Expense & Revenue	Insurance Expense	Wages and Employee Benefits - Annualization	Pro Forma Wages and Employee Benefits	Pension-Related Non-Service Expense	Remove Non- Recurring Entries	Generation Expense Normalization
1 Operating Revenues:								
2 General Business Revenues	(45,943,497)	(45,943,497)	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	(45,943,497)	(45,943,497)	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	3,320,709	-	-	-	-	-	-	3,322,038
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	(8,956,802)	-	-	-	-	-	(8,955,594)	-
12 Other Power Supply	(1,443,636)	-	-	-	-	-	-	(1,437,639)
13 Transmission	317,581	-	-	-	-	-	318,429	-
14 Distribution	(13,268)	-	-	-	-	-	-	-
15 Customer Accounting	(18,110)	(17,311)	-	-	-	-	-	-
16 Customer Service & Info	24,606	32,864	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	(37,588,851)	353,420	(37,874,209)	-	-	-	-	-
19 Total O&M Expenses	(44,357,771)	368,974	(37,874,209)	-	-	-	(8,637,166)	1,884,399
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	(383,875)	(9,350,066)	7,592,491	-	-	-	1,731,458	(377,758)
24 State	(86,937)	(2,117,531)	1,719,489	-	-	-	392,127	(85,552)
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	328,166	328,166	-	-	-	-	-	-
28 Total Operating Expenses:	(44,500,416)	(10,770,457)	(28,562,229)	-	-	-	(6,513,580)	1,421,089
29								
30 Operating Rev For Return:	(1,443,081)	(35,173,040)	28,562,229	-	-	-	6,513,580	(1,421,089)
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	(785,285)	-	-	-	-	-	(785,285)	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	(785,285)	-	-	-	-	-	(785,285)	-
56								
57 Total Rate Base:	(785,285)	-	-	-	-	-	(785,285)	-
58								
59								
60 Estimated ROE impact	-0.062%	-1.589%	1.291%	0.000%	0.000%	0.000%	0.297%	-0.064%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(1,913,892)	(46,640,637)	37,874,209	-	-	-	8,637,166	(1,884,399)
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	1,019	1,019	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(1,914,911)	(46,641,656)	37,874,209	-	-	-	8,637,166	(1,884,399)
73								
74 State Income Taxes	(86,937)	(2,117,531)	1,719,489	-	-	-	392,127	(85,552)
75								
76 Taxable Income	(1,827,974)	(44,524,125)	36,154,720	-	-	-	8,245,038	(1,798,847)
77								
78 Federal Income Taxes	(383,875)	(9,350,066)	7,592,491	-	-	-	1,731,458	(377,758)

	4.7	4.8	4.9	0	0	0	0	0	0
	Meals & Entertainment Disallowance	Memberships & Subscriptions	Revenue Sensitive Items / Uncollectibles	0	0	0	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	(1,329)	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	(1,208)	-	-	-	-	-	-	-	-
12 Other Power Supply	(5,996)	-	-	-	-	-	-	-	-
13 Transmission	(847)	-	-	-	-	-	-	-	-
14 Distribution	(13,268)	-	-	-	-	-	-	-	-
15 Customer Accounting	(799)	-	-	-	-	-	-	-	-
16 Customer Service & Info	(8,259)	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	(16,351)	(51,711)	-	-	-	-	-	-	-
19 Total O&M Expenses	(48,058)	(51,711)	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	9,634	10,366	-	-	-	-	-	-	-
24 State	2,182	2,348	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(36,242)	(38,997)	-	-	-	-	-	-	-
29									
30 Operating Rev For Return:	36,242	38,997	-	-	-	-	-	-	-
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	0.002%	0.002%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	48,058	51,711	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-	-
72 Income Before Tax	48,058	51,711	-	-	-	-	-	-	-
73									
74 State Income Taxes	2,182	2,348	-	-	-	-	-	-	-
75									
76 Taxable Income	45,876	49,363	-	-	-	-	-	-	-
77									
78 Federal Income Taxes	9,634	10,366	-	-	-	-	-	-	-

	4.1	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous General Expense & Revenue	Insurance Expense	Wages and Employee Benefits - Annualization	Pro Forma Wages and Employee Benefits	Pension-Related Non-Service Expense	Remove Non- Recurring Entries	Generation Expense Normalization
	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	75,662	-	75,662	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	15,860	-	15,860	-	-	-	-
12 Other Power Supply	28,940	-	28,940	-	-	-	-
13 Transmission	23,936	-	23,936	-	-	-	-
14 Distribution	115,464	-	115,464	-	-	-	-
15 Customer Accounting	25,569	-	25,569	-	-	-	-
16 Customer Service & Info	8,128	-	8,128	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	39,305	-	39,305	-	-	-	-
19 Total O&M Expenses	332,865	-	332,865	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(66,728)	-	(66,728)	-	-	-	-
24 State	(15,112)	-	(15,112)	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	251,025	-	251,025	-	-	-	-
29							
30 Operating Rev For Return:	(251,025)	-	(251,025)	-	-	-	-
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	-0.013%	0.000%	0.000%	-0.013%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(332,865)	-	(332,865)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(332,865)	-	(332,865)	-	-	-	-
73							
74 State Income Taxes	(15,112)	-	(15,112)	-	-	-	-
75							
76 Taxable Income	(317,753)	-	(317,753)	-	-	-	-
77							
78 Federal Income Taxes	(66,728)	-	(66,728)	-	-	-	-

	4.1	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous General Expense & Revenue	Insurance Expense	Wages and Employee Benefits - Annualization	Pro Forma Wages and Employee Benefits	Pension-Related Non-Service Expense	Remove Non- Recurring Entries	Generation Expense Normalization
	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	382,053	-	-	382,053	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	80,086	-	-	80,086	-	-	-
12 Other Power Supply	146,130	-	-	146,130	-	-	-
13 Transmission	120,866	-	-	120,866	-	-	-
14 Distribution	583,031	-	-	583,031	-	-	-
15 Customer Accounting	(330,753)	-	-	129,109	-	-	-
16 Customer Service & Info	41,041	-	-	41,041	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(1,255,228)	-	(204,841)	198,467	(935,925)	-	-
19 Total O&M Expenses	(232,773)	-	(204,841)	1,680,784	(935,925)	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(2,211,735)	-	-	-	-	-	-
23 Income Taxes: Federal	490,041	-	41,064	(336,940)	187,621	-	-
24 State	110,981	-	9,300	(76,308)	42,491	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,843,487)	-	(154,477)	1,267,536	(705,813)	-	-
29							
30 Operating Rev For Return:	1,843,487	-	154,477	(1,267,536)	705,813	-	-
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	0.083%	0.000%	0.007%	0.000%	-0.057%	0.032%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	2,444,508	-	204,841	(1,680,784)	935,925	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	2,444,508	-	204,841	(1,680,784)	935,925	-	-
73							
74 State Income Taxes	110,981	-	9,300	(76,308)	42,491	-	-
75							
76 Taxable Income	2,333,528	-	195,541	(1,604,476)	893,434	-	-
77							
78 Federal Income Taxes	490,041	-	41,064	(336,940)	187,621	-	-

	4.7	4.8	4.9	0	0	0	0	0	0
	Meals & Entertainment Disallowance	Memberships & Subscriptions	Revenue Sensitive Items / Uncollectibles	0	0	0	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	-	-	(459,862)	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	(312,929)	-	-	-	-	-	-
19 Total O&M Expenses	-	-	(772,791)	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	(2,211,735)	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	598,296	-	-	-	-	-	-
24 State	-	-	135,497	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	(2,250,733)	-	-	-	-	-	-
29									
30 Operating Rev For Return:	-	-	2,250,733	-	-	-	-	-	-
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%	0.101%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	-	-	2,984,526	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-	-
72 Income Before Tax	-	-	2,984,526	-	-	-	-	-	-
73									
74 State Income Taxes	-	-	135,497	-	-	-	-	-	-
75									
76 Taxable Income	-	-	2,849,029	-	-	-	-	-	-
77									
78 Federal Income Taxes	-	-	598,296	-	-	-	-	-	-

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Revenue:							
Gain on Property Sales	421	1	(7,932)	OR	Situs	(7,932)	
Gain on Property Sales	421	1	122,518	UT	Situs	-	
Gain on Property Sales	421	1	2,295,145	SO	28.143%	645,921	
Gain on Property Sales	421	1	(1,140,720)	SG	27.138%	(309,570)	
Gain on Property Sales	421	1	(29,015)	ID	Situs	-	
Gain on Property Sales	421	1	(632)	SE	24.937%	(158)	
Gain on Property Sales	421	1	(1,239,364)	NUTIL	0.000%	-	
Loss on Property Sales	421	1	(1,279)	WY	Situs	-	
Loss on Property Sales	421	1	337	UT	Situs	-	
Loss on Property Sales	421	1	1,279	NUTIL	0.000%	-	
Loss on Property Sales	421	1	(337)	SO	28.143%	(95)	
			<u>-</u>			<u>328,166</u>	4.1.1
Residential	440	1	(20,703,865)	OR	Situs	(20,703,865)	4.1.2
Commercial and Industrial	442	1	(25,097,341)	OR	Situs	(25,097,341)	4.1.2
Public Street & Highway	444	1	(142,291)	OR	Situs	(142,291)	4.1.2
			<u>(45,943,497)</u>			<u>(45,943,497)</u>	
Adjustment to Expense:							
Office Supplies and Expenses	921	1	1,268,170	SO	28.143%	356,900	
Customer Records	903	1	(687)	CN	31.110%	(214)	
Customer Records	903	1	(17,097)	OR	Situs	(17,097)	
Informational Advertising	909	1	30,297	CA	Situs	-	
Informational Advertising	909	1	(108,752)	CN	31.110%	(33,833)	
Informational Advertising	909	1	66,698	OR	Situs	66,698	
Informational Advertising	909	1	17,486	UT	Situs	-	
Informational Advertising	909	1	19,252	WA	Situs	-	
Outside Services	923	1	(4,540)	SO	28.143%	(1,278)	
Duplicate Charges	929	1	(7,825)	SO	28.143%	(2,202)	
Erroneous Booking Reversal	431	1	3,750	SNP	27.169%	1,019	
			<u>1,266,752</u>			<u>369,993</u>	4.1.1

Description of Adjustment:

This adjustment removes from results of operations certain miscellaneous expenses that should have been charged to non-regulated accounts. It also reallocates certain items such as gains and losses on property sales to reflect the appropriate allocation. In addition, it recognizes revenue impacts from the Oregon Five-year Opt Out amortization, Oregon Depreciation Deferral and Tax Cuts and Jobs Act amortization in the base period.

PacifiCorp
Oregon Results of Operations - December 2020
Miscellaneous General Expense & Revenue

Description	FERC	Factor	Adjustment	
FERC 421 - (Gain)/Loss on Sale of Utility Plant				
Gain on Property Sales	421	OR	(7,932)	
Gain on Property Sales	421	UT	122,518	
Gain on Property Sales	421	SO	2,295,145	
Gain on Property Sales	421	SG	(1,140,720)	
Gain on Property Sales	421	ID	(29,015)	
Gain on Property Sales	421	SE	(632)	
Gain on Property Sales	421	NUTIL	(1,239,364)	
Loss on Property Sales	421	WYP	(1,279)	
Loss on Property Sales	421	UT	337	
Loss on Property Sales	421	NUTIL	1,279	
Loss on Property Sales	421	SO	(337)	
			<u>-</u>	Ref 4.1
Non-Regulated Flights				
Other Expenses	557	SG	-	
Office Supplies and Expenses	921	SO	(26,075)	
			<u>(26,075)</u>	
Regulatory Commission Expenses				
Remove transmission costs from Situs allocation	928	OR	(2,373)	
Assign transmission costs to system allocation	928	SO	2,373	
Erroneous Booking	431	SNP	3,750	
			<u>3,750</u>	
Credit Facility Fee Adjustment				
Reallocate credit facility fees interest expense	921	SO	1,312,466	
FERC 909 - Informational & Instructional Advertising				
Blue Sky	909	CN	5,767	
Blue Sky	909	OR	19,842	
Blue Sky	903	CN	(687)	
Blue Sky	903	OR	(17,097)	
Blue Sky	929	SO	(7,825)	
DSM	909	CN	(208)	
Giving Campagin	909	CN	(420)	
Sponsorships	909	ID	-	
Remove system allocation	909	CN	(113,891)	
Add situs allocation	909	ID	-	
Add situs allocation	909	UT	17,486	
Add situs allocation	909	WY	-	
Add situs allocation	909	WA	19,252	
Add situs allocation	909	CA	30,297	
Add situs allocation	909	OR	46,856	
Total			<u>(628)</u>	
FERC 921 - Office Supplies & Expenses				
Expense removal	921	SO	(18,221)	
			<u>(18,221)</u>	
FERC 923 - Outside Services				
Intercompany SERP Costs	923	SO	(4,540)	
			<u>(4,540)</u>	
TOTAL MISC GENERAL EXPENSE REMOVED			<u><u>1,266,752</u></u>	Ref. 4.1

PacifiCorp
Oregon Results of Operations - December 2020
Miscellaneous General Expense & Revenue

Revenue items that need to be included in results:

	Five-year Opt Out Amortization	Oregon Depreciation Deferral	Tax Cuts and Jobs Act (TCJA)	Total	Account	Factor	
Residential		(429,396)	(20,274,470)	(20,703,865)	440	OR	Ref 4.1
Commercial & Industrial	1,649,391	(429,396)	(26,317,336)	(25,097,341)	442	OR	Ref 4.1
Street & Highway Lighting	-	-	(142,291)	(142,291)	444	OR	Ref 4.1
	<u>1,649,391</u>	<u>(858,791)</u>	<u>(46,734,097)</u>	<u>(45,943,497)</u>			

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Operations	500	2	157,134	SG	27.138%	42,643	
Fuel Related-Non NPC	501	2	235	SE	24.937%	59	
Steam Maintenance	512	2	121,454	SG	27.138%	32,960	
Hydro Operations	535	2	30,151	SG-P	27.138%	8,183	
Hydro Operations	535	2	21,247	SG-U	27.138%	5,766	
Hydro Maintenance	545	2	5,885	SG-P	27.138%	1,597	
Hydro Maintenance	545	2	1,160	SG-U	27.138%	315	
Other Operations	548	2	24,771	SG	27.138%	6,722	
Other Operations	549	2	64	OR	Situs	64	
Other Maintenance	553	2	7,675	SG	27.138%	2,083	
Other Power Supply Expenses	557	2	73,959	SG	27.138%	20,071	
Other Power Supply Expenses	557	2	103	ID	Situs	-	
Transmission Operations	560	2	52,439	SG	27.138%	14,231	
Transmission Maintenance	571	2	35,763	SG	27.138%	9,705	
Distribution Operations	580	2	55,535	SNPD	26.951%	14,967	
Distribution Operations	580	2	63,417	OR	Situs	20,393	
Distribution Maintenance	593	2	19,315	SNPD	26.951%	5,205	
Distribution Maintenance	593	2	228,117	OR	Situs	74,898	
Customer Accounts	903	2	67,972	CN	31.110%	21,147	
Customer Accounts	903	2	28,474	OR	Situs	4,422	
Customer Services	908	2	8,896	CN	31.110%	2,768	
Customer Services	908	2	66	OTHER	0.000%	-	
Customer Services	908	2	15,350	OR	Situs	5,360	
Administrative & General	920	2	122,314	SO	28.143%	34,423	
Administrative & General	920	2	10,717	OR	Situs	3,458	
Administrative & General	935	2	4,991	SO	28.143%	1,405	
Administrative & General	935	2	26	OR	Situs	19	
			<u>1,157,231</u>			<u>332,865</u>	4.3.2

Description of Adjustment:

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended December 2020 for labor charged to operations and maintenance accounts. See page 4.3.1 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>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Operations	500	3	793,440	SG	27.138%	215,325	
Fuel Related-Non NPC	501	3	1,185	SE	24.937%	296	
Steam Maintenance	512	3	613,277	SG	27.138%	166,432	
Hydro Operations	535	3	152,248	SG-P	27.138%	41,317	
Hydro Operations	535	3	107,284	SG-U	27.138%	29,115	
Hydro Maintenance	545	3	29,719	SG-P	27.138%	8,065	
Hydro Maintenance	545	3	5,855	SG-U	27.138%	1,589	
Other Operations	548	3	125,078	SG	27.138%	33,944	
Other Operations	549	3	321	OR	Situs	321	
Other Maintenance	553	3	38,755	SG	27.138%	10,517	
Other Power Supply Expenses	557	3	373,455	SG	27.138%	101,349	
Other Power Supply Expenses	557	3	519	ID	Situs	-	
Transmission Operations	560	3	264,788	SG	27.138%	71,859	
Transmission Maintenance	571	3	180,583	SG	27.138%	49,007	
Distribution Operations	580	3	280,422	SNPD	26.951%	75,576	
Distribution Operations	580	3	320,222	OR	Situs	102,975	
Distribution Maintenance	593	3	97,528	SNPD	26.951%	26,285	
Distribution Maintenance	593	3	1,151,867	OR	Situs	378,195	
Customer Accounts	903	3	343,223	CN	31.110%	106,778	
Customer Accounts	903	3	143,778	OR	Situs	22,331	
Customer Services	908	3	44,920	CN	31.110%	13,975	
Customer Services	908	3	331	OTHER	0.000%	-	
Customer Services	908	3	77,511	OR	Situs	27,067	
Administrative & General	920	3	617,619	SO	28.143%	173,816	
Administrative & General	920	3	54,117	OR	Situs	17,463	
Administrative & General	935	3	25,202	SO	28.143%	7,093	
Administrative & General	935	3	134	OR	Situs	95	
			<u>5,843,379</u>			<u>1,680,784</u>	4.3.2

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 2021 for labor charged to operation & maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

PacifiCorp
Oregon Results of Operations - December 2020
Wage and Employee Benefit Adjustment

The unadjusted, annualized (12 months ended December 2020), and pro forma period (12 months ending December 2021) labor expenses are summarized on page 4.3.2. The following is an explanation of the procedures used to develop the labor benefits & expenses used in this adjustment.

1. Actual December 2020 total labor related expenses are identified on page 4.3.2, including bare labor, incentive, other labor, pensions, benefits, and payroll taxes.
2. Actual December 2020 expenses for regular time, overtime, and premium pay were identified by labor group and annualized to reflect wage increases during the base period. These annualizations can be found on page 4.3.4.
3. The annualized December 2020 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2021 (see page 4.3.3). Union and non-union costs were escalated using the contractual and target rates found on page 4.3.4.
4. Compensation related to the Annual Incentive Plan is included at fifty percent of the December 2021 target level. 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.
5. Pro Forma December 2021 pension and employee benefit expenses are based on either actuarial projections or are calculated by using actual December 2020 data escalated to December 2021. These expenses can be found on page 4.3.6.
6. Payroll tax calculations can be found on page 4.3.7.

PacifiCorp
Oregon Results of Operations - December 2020
Wage and Employee Benefit Adjustment

Account	Description	Actual 12 Months Ended December 2020	Annualized 12 Months Ended December 2020	Adjustment	Pro Forma 12 Months Ending December 2021	Adjustment	Ref.
5001XX	Regular Ordinary Time	441,331,508	442,716,769	1,385,260	449,349,382	6,632,614	
5002XX	Overtime	74,024,420	74,256,770	232,349	75,369,256	1,112,487	
5003XX	Premium Pay	11,394,702	11,430,468	35,766	11,601,715	171,247	
	Subtotal for Escalation	526,750,631	528,404,006	1,653,376	536,320,354	7,916,347	4.3.3&4
5005XX	Unused Leave Accrual	5,191,972	5,208,268	16,297	5,286,297	78,028	4.3.5
500600	Temporary/Contract Labor	-	-	-	-	-	
500700	Severance Pay	2,116,744	2,116,744	-	2,116,744	-	
500850	Other Salary/Labor Costs	5,370,692	5,370,692	-	5,370,692	-	
50109X	Joint Owner Cutbacks	(1,127,299)	(1,130,838)	(3,538)	(1,147,780)	(16,942)	4.3.5
	Subtotal Bare Labor	538,302,739	539,968,873	1,666,134	547,946,306	7,977,434	
500410	Annual Incentive Plan	22,098,159	22,098,159	-	16,624,847	(5,473,312)	4.3.5
	Total Incentive	22,098,159	22,098,159	-	16,624,847	(5,473,312)	
500250	Overtime Meals	1,495,655	1,495,655	-	1,495,655	-	
50040x	Bonus and Awards	6,887,562	6,887,562	-	6,887,562	-	
501325	Physical Exam	61,330	61,330	-	61,330	-	
502300	Education Assistance	153,198	153,198	-	153,198	-	
580899	Mining Salary/Benefit Credit	(229,108)	(229,108)	-	(229,108)	-	
	Total Other Labor	8,368,638	8,368,638	-	8,368,638	-	
	Subtotal Labor and Incentive	568,769,536	570,435,669	1,666,134	572,939,791	2,504,122	
50110X	Pensions	6,313,941	6,313,941	-	5,701,131	(612,810)	4.3.6
501115	SERP Plan	-	-	-	-	-	4.3.6
50115X	Post Retirement Benefits	1,005,721	1,005,721	-	2,385,098	1,379,377	4.3.6
501160	Post Employment Benefits	7,078,077	7,078,077	-	5,135,944	(1,942,133)	4.3.6
	Total Pensions	14,397,739	14,397,739	-	13,222,173	(1,175,566)	4.3.6
501102	Pension Administration	1,265,609	1,265,609	-	808,663	(456,946)	4.3.6
50112X	Medical	54,497,013	54,497,013	-	60,250,748	5,753,735	4.3.6
50117X	Dental	3,214,832	3,214,832	-	4,353,628	1,138,795	4.3.6
50120X	Vision	285,557	285,557	-	525,083	239,526	4.3.6
50122X	Life	900,593	900,593	-	916,955	16,361	4.3.6
50125X	401(k)	39,483,708	39,483,708	-	40,201,263	717,555	4.3.6
501251	401(k) Administration	-	-	-	-	-	4.3.6
501275	Accidental Death & Disability	35,187	35,187	-	35,826	639	4.3.6
501300	Long-Term Disability	3,958,096	3,958,096	-	4,030,004	71,909	4.3.6
5016XX	Worker's Compensation	1,108,299	1,108,299	-	1,128,434	20,135	4.3.6
502900	Other Salary Overhead	683,235	683,235	-	683,235	-	4.3.6
	Total Benefits	105,432,130	105,432,130	-	112,933,840	7,501,710	4.3.6
	Subtotal Pensions and Benefits	119,829,869	119,829,869	-	126,156,012	6,326,144	4.3.6
580XXX	Payroll Tax Expense	38,649,416	38,766,029	116,613	38,937,653	171,624	4.3.7
580700	Payroll Tax Expense-Unemployment	2,631,298	2,631,298	-	2,631,298	-	
	Total Payroll Taxes	41,280,714	41,397,327	116,613	41,568,951	171,624	
	Total Labor	729,880,118	731,662,865	1,782,747	740,664,755	9,001,890	4.3.8
	Non-Utility and Capitalized Labor	256,094,495	256,720,010	625,516	259,878,521	3,158,511	4.3.8
	Total Utility Labor	473,785,624	474,942,855	1,157,231	480,786,233	5,843,379	4.3.8
				Ref. 4.2		Ref. 4.3	

PacifiCorp
 Results of Operations - December 2020
 Escalation of Regular, Overtime, and Premium Labor
 (Figures are in thousands)

Base Period: 12 Months Ended December 2020
 Pro Forma: 12 Months Ending December 2021

Labor (12 Months Ended December 2020)

Acct	Account Desc.	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Total
5001XX	Reg/Ordinary Time	38,315	34,890	36,903	37,970	35,539	36,722	38,876	35,124	36,232	36,915	35,229	38,617	441,332
5002XX	Overtime	6,367	3,893	4,869	4,242	4,235	6,616	6,242	6,429	15,102	5,147	4,945	5,939	74,024
5003XX	Premium Pay	718	548	752	713	706	1,071	1,197	1,093	1,763	936	981	919	11,395
Grand Total		45,400	39,331	42,523	42,925	40,480	44,409	46,314	42,646	53,096	42,998	41,154	45,474	526,751

Ref. 4.3.2
 Ref. 4.3.2
 Ref. 4.3.2
 Ref. 4.3.2

Labor (12 Months Ended December 2020)

Group Code	Labor Group	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Total
2	Officer/Exempt	17,747	15,306	16,921	17,166	15,994	15,999	17,919	15,412	16,226	17,279	15,197	17,435	198,600
3	IBEW 125	3,596	3,304	3,248	3,265	3,094	4,034	3,485	3,436	4,193	3,315	3,137	3,329	41,435
4	IBEW 659	4,813	3,193	3,228	3,625	3,548	4,122	4,066	3,980	9,088	3,713	3,786	3,848	51,010
5	UWUA 197	202	127	140	145	167	174	180	225	249	196	240	188	2,234
8	UWUA 127	4,282	3,839	4,036	3,940	3,851	4,349	4,303	4,458	4,780	4,209	4,116	4,730	50,893
9	IBEW 57 WY	61	58	58	71	61	105	64	91	100	69	70	57	864
11	IBEW 57 PD	8,854	8,330	8,828	8,960	8,512	9,948	10,258	9,589	12,748	8,667	9,155	9,730	113,579
12	IBEW 57 PS	3,654	3,231	3,949	3,508	3,259	3,528	3,776	3,416	3,542	3,495	3,461	3,878	42,698
13	PCCC Non-Exempt	535	481	485	479	452	497	495	474	531	477	491	572	5,969
15	IBEW 57 CT	341	300	362	487	326	345	352	334	352	324	336	365	4,224
16	IBEW 77	126	118	109	108	112	135	135	131	137	128	129	152	1,521
18	Non-Exempt	1,189	1,043	1,160	1,170	1,104	1,173	1,281	1,101	1,151	1,126	1,036	1,190	13,724
Grand Total		45,400	39,331	42,523	42,925	40,480	44,409	46,314	42,646	53,096	42,998	41,154	45,474	526,751

Annualization Increase

Group Code	Labor Group	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
2	Officer/Exempt	2.76%											
3	IBEW 125		2.50%										
4	IBEW 659					2.50%							
5	UWUA 197						2.50%						
8	UWUA 127										2.00%		
9	IBEW 57 WY							3.10%					
11	IBEW 57 PD		3.10%										
12	IBEW 57 PS		3.10%										
13	PCCC Non-Exempt	1.76%											
15	IBEW 57 CT		3.50%										
16	IBEW 77		2.50%										
18	Non-Exempt	2.40%											

Annualized Labor December 2020

Group Code	Labor Group	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Total
2	Officer/Exempt	17,747	15,306	16,921	17,166	15,994	15,999	17,919	15,412	16,226	17,279	15,197	17,435	198,600
3	IBEW 125	3,686	3,304	3,248	3,265	3,094	4,034	3,485	3,436	4,193	3,315	3,137	3,329	41,525
4	IBEW 659	4,933	3,273	3,309	3,716	3,548	4,122	4,066	3,980	9,088	3,713	3,786	3,848	51,381
5	UWUA 197	207	130	143	149	171	174	180	225	249	196	240	188	2,254
8	UWUA 127	4,368	3,916	4,116	4,019	3,928	4,436	4,389	4,547	4,876	4,209	4,116	4,730	51,650
9	IBEW 57 WY	63	60	59	73	63	108	64	91	100	69	70	57	877
11	IBEW 57 PD	9,128	8,330	8,828	8,960	8,512	9,948	10,258	9,589	12,748	8,667	9,155	9,730	113,854
12	IBEW 57 PS	3,768	3,231	3,949	3,508	3,259	3,528	3,776	3,416	3,542	3,495	3,461	3,878	42,811
13	PCCC Non-Exempt	535	481	485	479	452	497	495	474	531	477	491	572	5,969
15	IBEW 57 CT	353	300	362	487	326	345	352	334	352	324	336	365	4,236
16	IBEW 77	130	118	109	108	112	135	135	131	137	128	129	152	1,524
18	Non-Exempt	1,189	1,043	1,160	1,170	1,104	1,173	1,281	1,101	1,151	1,126	1,036	1,190	13,724
Grand Total		46,106	39,493	42,689	43,100	40,563	44,499	46,400	42,735	53,192	42,998	41,154	45,474	528,404

Ref. 4.3.2

Pro Forma Increase to December 2021

Group Code	Labor Group	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
2	Officer/Exempt	1.49%											
3	IBEW 125		2.50%										
4	IBEW 659					0.00%							
5	UWUA 197						2.50%						
8	UWUA 127										0.00%		
9	IBEW 57 WY							2.50%					
11	IBEW 57 PD		2.50%										
12	IBEW 57 PS		2.50%										
13	PCCC Non-Exempt	1.16%											
15	IBEW 57 CT		2.50%										
16	IBEW 77		0.00%										
18	Non-Exempt	1.48%											

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Pro Forma Labor December 2021

Group Code	Labor Group	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Total
2	Officer/Exempt	18,011	15,534	17,173	17,421	16,232	16,237	18,186	15,641	16,468	17,537	15,424	17,695	201,559
3	IBEW 125	3,686	3,386	3,329	3,347	3,171	4,135	3,572	3,521	4,297	3,398	3,215	3,413	42,471
4	IBEW 659	4,933	3,273	3,309	3,716	3,548	4,122	4,066	3,980	9,088	3,713	3,786	3,848	51,381
5	UWUA 197	207	130	143	149	171	179	184	231	255	201	246	193	2,290
8	UWUA 127	4,368	3,916	4,116	4,019	3,928	4,436	4,389	4,547	4,876	4,209	4,116	4,730	51,650
9	IBEW 57 WY	63	60	59	73	63	108	66	93	103	71	72	58	888
11	IBEW 57 PD	9,128	8,538	9,049	9,184	8,725	10,197	10,515	9,829	13,067	8,884	9,384	9,973	116,472
12	IBEW 57 PS	3,768	3,312	4,047	3,596	3,341	3,617	3,871	3,502	3,630	3,582	3,547	3,975	43,787
13	PCCC Non-Exempt	541	487	490	485	457	503	501	479	537	482	497	579	6,038
15	IBEW 57 CT	353	308	371	499	334	354	361	342	361	332	344	374	4,333
16	IBEW 77	130	118	109	108	112	135	135	131	137	128	129	152	1,524
18	Non-Exempt	1,206	1,059	1,177	1,188	1,120	1,190	1,300	1,117	1,168	1,142	1,052	1,207	13,927
Grand Total		46,394	40,121	43,374	43,784	41,202	45,212	47,145	43,414	53,986	43,679	41,812	46,197	536,320

Ref. 4.3.2

- (1) Labor increases supported by union contracts/actual increases.
- (2) Projected labor increases supported by planned targets.
- (3) Increase will be contingent on the future outcome of a new contract. (CONFIDENTIAL)

**PacifiCorp
Oregon Results of Operations - December 2020
Wage and Employee Benefit Adjustment**

Composite Labor Increases

		Ref.
Regular Time/Overtime/Premium Pay Annualize - Actual	526,750,631	4.3.2
Regular Time/Overtime/Premium Pay Annualize - Annualized	528,404,006	4.3.2
% Increase-Annualized	0.31%	
Regular Time/Overtime/Premium Pay December 2021 - Pro Forma	536,320,354	4.3.2
% Increase-Pro Forma	1.50%	
% Increase-Total	1.82%	

Miscellaneous Bare Labor Escalation

Description	Account	December 2020 Actual	Annual Increase	December 2020 Annualized	Annualization Adjustment	Pro Forma Increase	December 2021 Pro Forma	Pro Forma Adjustment	Ref.
Unused Sick Leave Accrual	5005XX	5,191,972	0.31%	5,208,268	16,297	1.50%	5,286,297	78,028	4.3.2
Joint Owner Cutbacks	50109X	(1,127,299)	0.31%	(1,130,838)	(3,538)	1.50%	(1,147,780)	(16,942)	4.3.2
		<u>4,064,672</u>		<u>4,077,431</u>	<u>12,758</u>		<u>4,138,517</u>	<u>61,087</u>	

Annual Incentive Plan Escalation

Description	Account	December 2020 Actual	December 2021 Pro Forma	Pro Forma Adjustment	Ref.
Annual Incentive Plan Compensation	500410	22,098,159	16,624,847	(5,473,312)	4.3.2

PacifiCorp
Oregon Results of Operations - December 2020
Wage and Employee Benefit Adjustment

Account	Description	A	B	C	D	D - A	Ref
		Actual December 2020 Net of Joint Venture	Actual December 2020 Gross	Projected December 2021 Gross	Projected December 2021 Net of Joint Venture	Pro Forma Adjustment	
50110X	Pensions	6,313,941	6,423,438	5,800,000	5,701,131	(612,810)	4.3.2
501115	SERP Plan	0	0	-	-	(0)	4.3.2
50115X	Post Retirement Benefits	1,005,721	1,053,833	2,499,196	2,385,098	1,379,377	4.3.2
501160	Post Employment Benefits	7,078,077	7,311,273	5,305,154	5,135,944	(1,942,133)	4.3.2
	Subtotal	14,397,739	14,788,543	13,604,350	13,222,173	(1,175,566)	4.3.2
501102	Pension Administration	1,265,609	1,307,337	835,326	808,663	(456,946)	4.3.2
50112X	Medical	54,497,013	56,251,074	62,190,000	60,250,748	5,753,735	4.3.2
50117X	Dental	3,214,832	3,315,533	4,490,000	4,353,628	1,138,795	4.3.2
50120X	Vision	285,557	293,669	540,000	525,083	239,526	4.3.2
50122X	Life	900,593	930,506	947,411	916,955	16,361	4.3.2
50125X	401(k)	39,483,708	40,747,989	41,488,521	40,201,263	717,555	4.3.2
501251	401(k) Administration	0	0	-	-	(0)	4.3.2
501275	Accidental Death & Disability	35,187	35,491	36,135	35,826	639	4.3.2
501300	Long-Term Disability	3,958,096	4,088,500	4,162,778	4,030,004	71,909	4.3.2
5016XX	Worker's Compensation	1,108,299	1,143,108	1,163,875	1,128,434	20,135	4.3.2
502900	Other Salary Overhead	683,235	684,296	684,296	683,235	-	4.3.2
	Subtotal	105,432,130	108,797,503	116,538,342	112,933,840	7,501,710	4.3.2
	Grand Total	119,829,869	123,586,046	130,142,692	126,156,012	6,326,144	4.3.2
		Ref. 4.3.2			Ref. 4.3.2	Ref. 4.3.2	

PacifiCorp
Results of Operations December 2020
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 2020 Annualized Labor						
Annualized Wages Adjustment	a		1,649,837	1,649,837		4.3.2
Annualized Incentive Adjustment	b		-	-		4.3.2
	c	a + b	<u>1,649,837</u>	<u>1,649,837</u>		
Percentage of eligible wages	d		90.62%	100.00%		
Total eligible wages	e	c * d	<u>1,495,006</u>	<u>1,649,837</u>		
Tax rate	f		6.20%	1.45%		
Tax on eligible wages	g	e * f	<u>92,690</u>	<u>23,923</u>		
Total FICA Tax on Annualized Labor		g	92,690	23,923	116,613	4.3.2
FICA Calculated on December 2021 Pro Forma Labor						
Pro Forma Wages Adjustment	h		7,899,405	7,899,405		4.3.2
Pro Forma Incentive Adjustment	i		(5,473,312)	(5,473,312)		4.3.2
	j	h + i	<u>2,426,093</u>	<u>2,426,093</u>		
Percentage of eligible wages	k		90.71%	100.00%		
Total eligible wages	l	j * k	<u>2,200,740</u>	<u>2,426,093</u>		
Tax rate	m		6.20%	1.45%		
Tax on eligible wages	n	l * m	<u>136,446</u>	<u>35,178</u>		
Total FICA Tax on Pro Forma Labor		n	136,446	35,178	171,624	4.3.2

PacifiCorp
Results of Operations - December 2020
Wage and Employee Benefit Adjustment
Adjustment by FERC Account and 2020 Protocol Factor

Indicator	Actual		Annualization Adjustment	Annualized		Pro Forma	
	12 Months Ended December 2020	% Of Total		12 Months Ended December 2020	Pro Forma Adjustment	12 Months Ending December 2021	
500SG	64,332,695	8.8%	157,134	64,489,829	793,440	65,283,268	
501SE	96,088	0.0%	235	96,323	1,185	97,508	
512SG	49,725,009	6.8%	121,454	49,846,463	613,277	50,459,741	
535SG-P	12,344,384	1.7%	30,151	12,374,535	152,248	12,526,783	
535SG-U	8,698,709	1.2%	21,247	8,719,956	107,284	8,827,241	
545SG-P	2,409,600	0.3%	5,885	2,415,485	29,719	2,445,204	
545SG-U	474,747	0.1%	1,160	475,906	5,855	481,761	
548SG	10,141,382	1.4%	24,771	10,166,152	125,078	10,291,230	
549OR	26,000	0.0%	64	26,063	321	26,384	
553SG	3,142,252	0.4%	7,675	3,149,927	38,755	3,188,682	
557ID	42,075	0.0%	103	42,177	519	42,696	
557SG	30,279,988	4.1%	73,959	30,353,948	373,455	30,727,402	
560SG	21,469,198	2.9%	52,439	21,521,637	264,788	21,786,424	
571SG	14,641,839	2.0%	35,763	14,677,602	180,583	14,858,185	
580CA	1,247,424	0.2%	3,047	1,250,471	15,385	1,265,856	
580ID	1,391,414	0.2%	3,399	1,394,813	17,161	1,411,974	
580OR	8,349,318	1.1%	20,393	8,369,712	102,975	8,472,687	
580SNPD	22,736,807	3.1%	55,535	22,792,342	280,422	23,072,764	
580UT	10,847,189	1.5%	26,494	10,873,683	133,783	11,007,466	
580WA	1,852,433	0.3%	4,525	1,856,958	22,847	1,879,805	
580WYP	2,109,628	0.3%	5,153	2,114,780	26,019	2,140,799	
580WYU	166,464	0.0%	407	166,871	2,053	168,924	
593CA	5,144,198	0.7%	12,565	5,156,763	63,445	5,220,208	
593ID	5,651,437	0.8%	13,804	5,665,241	69,701	5,734,942	
593OR	30,664,338	4.2%	74,898	30,739,236	378,195	31,117,431	
593SNPD	7,907,637	1.1%	19,315	7,926,952	97,528	8,024,480	
593UT	36,887,477	5.1%	90,098	36,977,575	454,947	37,432,523	
593WA	5,724,478	0.8%	13,982	5,738,460	70,602	5,809,062	
593WYP	8,611,412	1.2%	21,034	8,632,446	106,208	8,738,653	
593WYU	710,922	0.1%	1,736	712,658	8,768	721,426	
903CA	359,497	0.0%	878	360,376	4,434	364,809	
903CN	27,828,760	3.8%	67,972	27,896,733	343,223	28,239,955	
903ID	1,763,984	0.2%	4,309	1,768,292	21,756	1,790,048	
903OR	1,810,626	0.2%	4,422	1,815,048	22,331	1,837,379	
903UT	5,400,170	0.7%	13,190	5,413,360	66,602	5,479,962	
903WA	1,039,715	0.1%	2,540	1,042,255	12,823	1,055,078	
903WYP	1,099,422	0.2%	2,685	1,102,107	13,560	1,115,667	
903WYU	184,229	0.0%	450	184,679	2,272	186,952	
908CA	447	0.0%	1	448	6	454	
908CN	3,642,121	0.5%	8,896	3,651,017	44,920	3,695,937	
908ID	8,315	0.0%	20	8,335	103	8,438	
908OR	2,194,588	0.3%	5,360	2,199,948	27,067	2,227,015	
908OTHER	26,860	0.0%	66	26,925	331	27,257	
908UT	2,796,565	0.4%	6,831	2,803,396	34,491	2,837,887	
908WA	324,823	0.0%	793	325,617	4,006	329,623	
908WYP	959,895	0.1%	2,345	962,240	11,839	974,079	
920CA	7,590	0.0%	19	7,609	94	7,702	
920ID	149,366	0.0%	365	149,731	1,842	151,573	
920OR	1,415,919	0.2%	3,458	1,419,378	17,463	1,436,841	
920SO	50,077,004	6.9%	122,314	50,199,318	617,619	50,816,937	
920UT	1,750,076	0.2%	4,275	1,754,350	21,584	1,775,934	
920WA	176,787	0.0%	432	177,218	2,180	179,399	
920WYP	888,072	0.1%	2,169	890,241	10,953	901,194	
935CA	2,759	0.0%	7	2,766	34	2,800	
935ID	-	0.0%	-	-	-	-	
935OR	7,708	0.0%	19	7,727	95	7,822	
935SO	2,043,422	0.3%	4,991	2,048,413	25,202	2,073,616	
935WA	361	0.0%	1	362	4	367	
935WYP	-	0.0%	-	-	-	-	
Utility Labor	473,785,624	64.91280%	1,157,231	474,942,855	5,843,379	480,786,233	Ref. Page 4.3.2
Non-Utility/Capital	256,094,495	35.08720%	625,516	256,720,010	3,158,511	259,878,521	Ref. Page 4.3.2
Total	729,880,118	100.0000%	1,782,747	731,662,865	9,001,890	740,664,755	Ref. Page 4.3.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Pension Non-Service Expense	926	3	(3,622,689)	SO	28.143%	(1,019,530)	4.4.1
Post-Retirement Non-Service Exp.	926	3	3,076,465	SO	28.143%	865,807	4.4.1
SERP Non-Service Expense	926	3	(2,779,392)	SO	28.143%	(782,202)	4.4.1
			<u>(3,325,616)</u>			<u>(935,925)</u>	

Description of Adjustment:

This adjustment includes the pension and post-retirement non-service expenses at the 2021 forecast level and removes the 2020 SERP costs from results.

These expenses have historically been included in the company's Results of Operations report in the Wage and Employee Benefit Adjustments (WEBA) adjustment no.'s 4.2 and 4.3. Since these expenses are not included in the Company's capitalization calculations they will be accounted for in this new adjustment going forward. All other pension related service expenses will continue to be included in the WEBA adjustment.

Description	GL 554012	GL 554022	GL 554023	Total Actual	FERC Acct	Factor
	Post-Retirement					
	Pension Non- Service Expense	Non-Service Expense	SERP Non- Service Expense			
	Actual	Actual	Actual			
Calendar Year 2020	Calendar Year 2020	Calendar Year 2020				
January	(399,614)	(363,429)	231,616	(531,427)	926	SO
February	(399,614)	(363,429)	231,616	(531,427)	926	SO
March	(399,614)	(363,429)	231,616	(531,427)	926	SO
April	(399,614)	(363,429)	231,616	(531,427)	926	SO
May	(399,614)	(363,429)	231,616	(531,427)	926	SO
June	(399,614)	(363,429)	231,616	(531,427)	926	SO
July	(399,614)	(369,812)	231,616	(537,811)	926	SO
August	(399,614)	(364,341)	231,616	(532,339)	926	SO
September	(399,614)	(364,341)	231,616	(532,339)	926	SO
October	(399,614)	(364,341)	231,616	(532,339)	926	SO
November	(399,614)	(364,341)	231,616	(532,339)	926	SO
December	(399,614)	(364,341)	231,616	(532,339)	926	SO
Total Actual	(4,795,370)	(4,372,094)	2,779,392	(6,388,072)		

Description	GL 554012	GL 554022	GL 554023	Total Forecast	FERC Acct	Factor
	Post-Retirement					
	Pension Non- Service Expense Forecasted	Non-Service Expense Forecasted	SERP Non- Service Expense Actual			
	Calendar Year 2021	Calendar Year 2021	Calendar Year 2020			
January	(701,505)	(107,969)	-	(809,474)	926	SO
February	(701,505)	(107,969)	-	(809,474)	926	SO
March	(701,505)	(107,969)	-	(809,474)	926	SO
April	(701,505)	(107,969)	-	(809,474)	926	SO
May	(701,505)	(107,969)	-	(809,474)	926	SO
June	(701,505)	(107,969)	-	(809,474)	926	SO
July	(701,505)	(107,969)	-	(809,474)	926	SO
August	(701,505)	(107,969)	-	(809,474)	926	SO
September	(701,505)	(107,969)	-	(809,474)	926	SO
October	(701,505)	(107,969)	-	(809,474)	926	SO
November	(701,505)	(107,969)	-	(809,474)	926	SO
December	(701,505)	(107,969)	-	(809,474)	926	SO
Total Forecasted	(8,418,059)	(1,295,628)	-	(9,713,688)		
Total Incremental Change	(3,622,689)	3,076,465	(2,779,392)	(3,325,616)		
	Ref 4.4	Ref 4.4	Ref 4.4	Ref 4.4		

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
Environmental settlement expense	545	1	(33,000,000)	SG	27.138%	(8,955,594)	4.5.1
Prior period refund	561	1	1,173,361	SG	27.138%	318,429	4.5.1
Adjustment to Tax:							
Removal of settlement ADIT	190	1	(2,893,654)	SG	27.138%	(785,285)	

Description of Adjustment:

This adjustment removes the refund of prior period's expense from Peak Reliability, and an accrual of environmental settlement expense. This expense should have been accrued and recovered through amortization over 10 years once spent, consistent with the approved treatment of all environmental costs. As such, the recorded expense is being removed from results as the base period data should not reflect the full expense.

PacifiCorp
Results of Operations - December 2020
Remove Non-Recurring Entries

FERC Account	Description	Amount	Alloc	REF
5450000	Reversal of Klamath Settlement Obligation Expense	33,000,000	SG	Ref. 4.5
5618000	Refund for the Peak Reliability Fund	(1,173,361)	SG	Ref. 4.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Generation Overhaul Expense - Steam	510	1	12,241,204	SG	27.138%	3,322,038	4.6.1
Generation Overhaul Expense - Other	553	1	(5,297,482)	SG	27.138%	(1,437,639)	4.6.1
			6,943,722				

Description of Adjustment:

This adjustment normalizes generation overhaul expenses in the 12 months ended December 2020 using a four-year average methodology. In this adjustment, overhaul expenses from December 2017 - December 2020 are restated in constant dollars to a December 2020 level using industry specific indices and then those constant dollars are averaged. The actual overhaul costs for the 12 months ended December 2020 are subtracted from the four-year average which results in this adjustment. This adjustment also includes a four-year average of coal O&M expense using the same methodology.

FUNCTION: STEAM

Period	Overhaul Expense	Restate to Constant Dollars (1)	Constant Dollars	
12 Months Ended December 2017	20,163,157	7.65%	21,705,672	
12 Months Ended December 2018	34,051,525	3.67%	35,302,634	
12 Months Ended December 2019	37,045,683	0.68%	37,299,075	
12 Months Ended December 2020	15,114,188	0.00%	15,114,188	
4 Year Average - Steam			27,355,392	
12 Months Ended December 2020 Overhaul Expense - Steam			15,114,188	Ref. 4.6.2
Adjustment			12,241,204	Ref. 4.6

FUNCTION: OTHER

Period	Overhaul Expense	Restate to Constant Dollars (1)	Constant Dollars	
12 Months Ended December 2017	796,964	7.06%	853,199	
12 Months Ended December 2018	5,959,360	3.97%	6,196,122	
12 Months Ended December 2019	2,321,350	1.05%	2,345,750	
12 Months Ended December 2020	10,195,000	0.00%	10,195,000	
4 Year Average			4,897,518	
12 Months Ended December 2020 Overhaul Expense - Other			10,195,000	Ref. 4.6.2
Adjustment			(5,297,482)	Ref. 4.6

Total Adjustment

6,943,722 Ref. 4.6

(1) Ref. 4.6.3

PacifiCorp
Results of Operations - December 2020
Generation Expense Normalization

<u>Existing Units</u>	Yr. Ended December 2017	Yr. Ended December 2018	Yr. Ended December 2019	Yr. Ended December 2020	
Steam Production					
Blundell	319,000	354,314	202,844	-	
Dave Johnston	5,362,747	4,794,336	9,243,457	359,914	
Gadsby	68,308	343,436	390,865	201,004	
Hunter	-	8,411,847	6,206,830	9,960,770	
Huntington	-	8,857,107	12,570,354	21,183	
Jim Bridger	5,906,742	6,661,397	6,237,185	304,569	
Naughton	4,646,360	34,087	1,013,147	259,116	
Wyodak	(18,000)	-	-	-	
Cholla	-	3,257,000	-	-	
Colstrip	1,218,000	-	-	2,113,000	
Craig	2,660,000	-	1,181,000	1,199,000	
Hayden	-	1,338,000	-	695,633	
Subtotal - Steam	20,163,157	34,051,525	37,045,683	15,114,188	Ref 4.6.1
Total Steam Production	20,163,157	34,051,525	37,045,683	15,114,188	
Other Production					
Hermiston	603,000	1,799,000	2,144,380	3,623,128	
Currant Creek	72,070	26,996	50,170	1,661,478	
Lake Side	-	3,680,431	(1,988)	4,776,310	
Gadsby Peak	-	29,376	-	-	
Chehalis	121,894	423,557	128,788	134,084	
Total - Other Production	796,964	5,959,360	2,321,350	10,195,000	Ref 4.6.1
Grand Total	20,960,121	40,010,885	39,367,033	25,309,188	

PacfiCorp
Results of Operations - December 2020
Generation Expense Normalization

STEAM:	<u>December 2017</u>	<u>December 2018</u>	<u>December 2019</u>	<u>December 2020</u>
Percentage Change to December 2020	7.65%	3.67%	0.68%	0.00%
OTHER:	<u>December 2017</u>	<u>December 2018</u>	<u>December 2019</u>	<u>December 2020</u>
Percentage Change to December 2020	7.06%	3.97%	1.05%	0.00%

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Expense disallowance	500	1	(112)	SG	27.138%	(30)	
	506	1	(4,786)	SG	27.138%	(1,299)	
	535	1	(45)	SG-P	27.138%	(12)	
	535	1	(3,951)	SG-U	27.138%	(1,072)	
	539	1	(430)	SG-P	27.138%	(117)	
	539	1	(26)	SG-U	27.138%	(7)	
	546	1	(12)	SG	27.138%	(3)	
	548	1	(79)	SG	27.138%	(21)	
	549	1	(3,374)	SG	27.138%	(916)	
	553	1	(107)	SG	27.138%	(29)	
	557	1	(18,523)	SG	27.138%	(5,027)	
	560	1	(1,608)	SG	27.138%	(436)	
	561	1	(1,270)	SG	27.138%	(345)	
	568	1	(245)	SG	27.138%	(66)	
	580	1	(3,579)	OR	Situs	(3,579)	
	580	1	(18,067)	SNPD	26.951%	(4,869)	
	581	1	(72)	SNPD	26.951%	(19)	
	585	1	(36)	SNPD	26.951%	(10)	
	588	1	2	OR	Situs	2	
	588	1	(68)	SNPD	26.951%	(18)	
	590	1	(8,376)	SNPD	26.951%	(2,258)	
	592	1	(1,258)	SNPD	26.951%	(339)	
	593	1	(7,711)	SNPD	26.951%	(2,078)	
	595	1	(353)	SNPD	26.951%	(95)	
	598	1	(13)	SNPD	26.951%	(3)	
	901	1	(1,112)	CN	31.110%	(346)	
	902	1	(88)	CN	31.110%	(27)	
	903	1	(1,368)	CN	31.110%	(426)	
	908	1	(3,686)	CN	31.110%	(1,147)	
	908	1	(6,704)	OR	Situs	(6,704)	
	909	1	(1,305)	CN	31.110%	(406)	
	910	1	(8)	CN	31.110%	(2)	
	920	1	(30,550)	SO	28.143%	(8,598)	
	921	1	(27,551)	SO	28.143%	(7,754)	
			<u>(146,471)</u>			<u>(48,058)</u>	4.7.1

Description of Adjustment:

This adjustment removes the disallowance that was ordered by the Commission in Order UE 374 No. 20-473. The Commission ruled that all meals and entertainment expenses would be disallowed at 50% and all awards expense would be disallowed at 50%.

PacifiCorp
 Results of Operations - December 2020
 Meals & Entertainment Disallowance
 Summary of Disallowances

Meals and Entertainment 50% Disallowance		
FERC Account	Allocation	Amount
500	SG	106
501	SE	-
502	SG	0
505	SG	(0)
506	SG	9,112
535	SG-P	90
535	SG-U	7,901
537	SG-P	-
539	SG-P	860
539	SG-U	52
546	SG	24
548	SG	158
549	SG	6,141
553	SG	214
557	SG	35,396
560	SG	3,118
561	SG	2,540
569	SG	-
570	SG	(0)
571	SG	0
580	OR	7,159
580	SNPD	16,675
581	SNPD	143
585	SNPD	72
588	OR	(3)
588	SNPD	135
590	SNPD	16,753
592	OR	-
592	SNPD	2,516
593	OR	-
593	SNPD	15,421
595	SNPD	707
598	SNPD	25
901	CN	2,224
903	CN	2,612
903	OR	-
908	CN	6,689
908	OR	13,407
909	CN	2,611
910	CN	16
921	SO	49,860
935	OR	-
Grand Total		<u>202,734</u>

Awards 50% Disallowance		
FERC Account	Allocation	Amount
500	SG	118
506	SG	460
549	SG	608
557	SG	1,650
560	SG	97
568	SG	490
580	SNPD	19,459
902	CN	177
903	CN	125
908	CN	682
920	SO	61,100
921	SO	5,242
929	SO	-
Total		<u>90,207</u>
Meals & Entertainment Disallowance	202,734 -50%	
Removal	(101,367)	
Awards Disallowance	90,207 -50%	
Removal	(45,104)	
Total Disallowance	(146,471)	Ref. 4.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove Total Memberships and Subscriptions							
	930	1	(1,722,149)	SO	28.143%	(484,663)	
	930	1	<u>(330)</u>	OR	Situs	<u>(330)</u>	
			<u><u>(1,722,479)</u></u>			<u><u>(484,993)</u></u>	4.8.1
Add Back 75% of National & Regional Memberships							
	930	1	152,337	OR	Situs	152,337	
	930	1	<u>998,279</u>	SO	28.143%	<u>280,945</u>	
			<u><u>1,150,617</u></u>			<u><u>433,282</u></u>	Below
	Oregon Allocated		Memberships 203,117	Allow. 75%	Adjustment 152,337		Ref 4.8.2
	SO Allocated		<u>1,331,039</u>	75%	<u>998,279</u>		Ref 4.8.2
			<u><u>1,534,156</u></u>		<u><u>1,150,617</u></u>		

Description of Adjustment:

This adjustment removes expenses in excess of Commission policy allowances as stated in the Commission order UE-94. National and regional trade organizations are recognized at 75%. Western Electricity Coordinating Council and Northern Tier Transmission Group dues are included at 100%. These dues are no longer included in FERC account 930 and are not shown in this adjustment. The dues for these two organizations are now being booked to FERC account 561.

PacifiCorp
Oregon Results of Operations - December 2020
Memberships and Subscriptions

Account	Factor	Description	Amount	
Remove Total Memberships and Subscriptions in Account 930.2				
930.2	SO	Included in Unadjusted Results	(1,722,149)	
930.2	OR	Included in Unadjusted Results	(330)	
			<u>(1,722,479)</u>	Ref 4.8
Allowed National and Regional Trade Memberships at 75%				
930.2	OR	Albany Area Chamber of Commerce	2,290	
930.2	OR	Albany Downtown Association & Park Wise	180	
930.2	OR	Albany-Millersburg Economic Development Corporation	1,500	
930.2	SO	American Wind Energy Association	12,500	
930.2	SO	American Wind Wildlife Institute	48,333	
930.2	OR	Astoria Downtown Historic District Association	500	
930.2	OR	Bay Area Chamber of Commerce	990	
930.2	OR	Bend Chamber of Commerce	1,705	
930.2	OR	Cannon Beach Chamber of Commerce	310	
930.2	OR	Central Point Chamber of Commerce	250	
930.2	OR	Clatsop Economic Development Resources	5,000	
930.2	OR	Columbia Corridor Association	3,000	
930.2	OR	Columbia River Maritime Museum	500	
930.2	SO	Common Ground Alliance	2,500	
930.2	OR	Coquille Chamber of Commerce	145	
930.2	OR	Corvallis Chamber of Commerce	3,500	
930.2	OR	Cottage Grove Chamber of Commerce	300	
930.2	OR	Dallas Area Visitors Center	600	
930.2	OR	Douglas Timber Operators	600	
930.2	OR	Downtown Corvallis Association	100	
930.2	OR	Downtown Roseburg Association	600	
930.2	OR	East-Linn Utilities Coordinating Council	125	
930.2	OR	Economic Development Alliance for Lincoln County	100	
930.2	OR	Economic Development for Central Oregon	7,500	
930.2	SO	Edison Electric Institute	977,030	
930.2	SO	Energy Storage Association	6,750	
930.2	SO	Energy Systems Integration Group	837	
930.2	OR	Forth (Drive Oregon)	1,500	
930.2	OR	Grants Pass Josephine County Chamber of Commerce	275	
930.2	OR	Greater Albany Rotary Club	281	
930.2	SO	GridForward	5,000	
930.2	SO	Intermountain Electrical Association	9,500	
930.2	OR	Klamath County Chamber of Commerce	799	
930.2	OR	Klamath County Economic Development Association	5,000	
930.2	OR	Klamath Falls Downtown Association	500	
930.2	SO	Klamath Forest Protective Association	26	
930.2	OR	Lake County Chamber of Commerce	500	
930.2	OR	Lane Utilities Coordinating Council	100	
930.2	OR	League of Oregon Cities	600	
930.2	OR	Lebanon Area Chamber of Commerce	1,650	
930.2	OR	Lincoln City Chamber of Commerce	450	
930.2	OR	Linn-Benton Utilities Coordinating Council	175	
930.2	OR	Madras-Jefferson County Chamber of Commerce	385	
930.2	OR	Mid-Willamette Utility Coordinating Council	52	
930.2	OR	Monmouth- Independence Chamber of Commerce	1,200	
930.2	OR	Myrtle Creek-Tri City Area Chamber of Commerce	105	
930.2	SO	National Electric Energy Testing, Research and Application Center	20,000	
930.2	SO	North American Transmission Forum	94,596	

PacifiCorp
Oregon Results of Operations - December 2020
Memberships and Subscriptions

Account	Factor	Description	Amount	
930.2	OR	North Santiam Chamber of Commerce	1,000	
930.2	SO	Northwest Environmental Business Council	500	
930.2	SO	Northwest Hydroelectric Association	1,200	
930.2	SO	Northwest Public Power Association	645	
930.2	OR	Oregon Business & Industry Association	41,256	
930.2	OR	Oregon Business Council	24,596	
930.2	OR	Oregon Economic Development Association	7,500	
930.2	OR	Oregon Energy Fund	75	
930.2	OR	Oregon Joint Use Association	2,875	
930.2	OR	Oregon Sports Authority	5,000	
930.2	OR	Oregon State University, Utility Pole Research Cooperative	15,000	
930.2	OR	Oregonians for Food & Shelter, Inc.	2,000	
930.2	SO	Pacific Northwest Utilities Conference Committee	78,604	
930.2	OR	Pendleton Chamber of Commerce	635	
930.2	OR	Pilot Rock Chamber of Commerce	50	
930.2	OR	Portland Business Alliance	28,848	
930.2	OR	Portland Business Alliance: Partners in Diversity	4,000	
930.2	OR	Princeville Chamber of Commerce	1,240	
930.2	OR	Redmond Chamber of Commerce	230	
930.2	OR	Redmond Economic Development, Inc.	5,000	
930.2	SO	Rocky Mountain Electrical League	18,000	
930.2	OR	Roseburg Area Chamber of Commerce	1,080	
930.2	OR	Rotary Club of Albina	225	
930.2	OR	Rotary Club of Pendleton	145	
930.2	OR	Rotary Club of Roseburg	209	
930.2	OR	Seaside Chamber of Commerce	395	
930.2	OR	Seaside Downtown Development Association	175	
930.2	SO	Smart Electric Power Alliance	10,250	
930.2	OR	South Coast Development Council, Inc.	5,000	
930.2	OR	South Lincoln County Economic Development Corporation	1,000	
930.2	OR	Southern Oregon Regional Economic Development, Inc.	2,500	
930.2	OR	Southern Oregon Timber Industries Association	260	
930.2	OR	Stayton-Sublimity Chamber of Commerce	2,149	
930.2	OR	Strategic Economic Development Corporation	1,400	
930.2	OR	Sutherlin Chamber of Commerce	125	
930.2	OR	Sweet Home Chamber of Commerce	275	
930.2	OR	Takena Kiwanis	130	
930.2	SO	The Association of Edison Illuminating Companies	8,157	
930.2	OR	The Chamber of Medford/Jackson County	2,247	
930.2	SO	The Enterprise	750	
930.2	SO	The National Hydropower Association, Inc.	10,000	
930.2	OR	Tillicum Foundation	150	
930.2	OR	Tri-County Chamber of Commerce	255	
930.2	OR	Umpqua Economic Development Partnership	2,500	
930.2	OR	Umpqua Lions Club	75	
930.2	SO	Utility Economic Development Association, Inc.	745	
930.2	OR	Wallowa County Chamber of Commerce	150	
930.2	SO	Western Energy Supply Transmission Associates	23,117	
930.2	SO	Western Labor And Management Public Affairs Committee	2,000	
			1,534,156	Ref 4.8
		Total Oregon Allocated	203,117	Ref 4.8
		Total SO Allocated	1,331,039	Ref 4.8
			1,534,156	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Uncollectible Expense	904	3	(459,862)	OR	Situs	(459,862)	4.9.1
Other Taxes	408	3	(2,211,735)	OR	Situs	(2,211,735)	4.9.1
Regulatory Commission Exp	928	3	(312,929)	OR	Situs	(312,929)	4.9.1

Description of Adjustment:

This adjusts the Company's actual December 2020 uncollectible accounts expense to the December 2021 pro forma period by applying the unadjusted uncollectible rate (unadjusted uncollectible accounts expense/unadjusted general business revenues) to the normalized level of general business revenues. This adjustment also reflects an impact to other tax expense based on the normalized level of general business revenues and a three year historical average of the tax rates, per Commission Order in Docket No. UE 374.

PacifiCorp
Oregon Results of Operations - December 2020
Revenue Sensitive Items & Uncollectible Expense

Page 4.9.1

Unadjusted Revenue	1,293,711,531	
Normalized Revenue	1,204,303,221	
Adjustments	<u>(89,408,311)</u>	
Uncollectible Expense	6,654,067	
Uncollectible %	0.514%	
Uncollectible Expense	(459,862)	Ref. 4.9
Franchise Tax %	2.350%	
Resource Supplier Tax %	0.124%	
Other Tax Expense	(2,211,735)	Ref. 4.9
PUC Fees %	0.350%	
PUC Fees Expense	(312,929)	Ref. 4.9

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove Unadj. Inj & Damage	925	1	(139,073,566)	SO	28.143%	(39,139,362)	4.10.1
Remove Unadj. Inj & Damage	925	1	(2,104,025)	OR	Situs	(2,104,025)	4.10.1
Add Inj & Damage built in-rates	925	1	3,369,178	OR	Situs	3,369,178	4.10.2
Add Inj & Damage built in-rates	925	3	(2,272,393)	OR	Situs	(2,272,393)	4.10.2
<i>Adjust property damage expense to new accrual</i>							
Property Insurance - Transmission	924	3	96,958	OR	Situs	96,958	4.10.3
Property Insurance - OR Dist.	924	3	1,697,875	OR	Situs	1,697,875	4.10.3
Property Insurance - Non-T&D	924	3	(260,864)	OR	Situs	(260,864)	4.10.3
Adjust Liability Insurance Premium	925	3	3,066,060	SO	28.143%	862,879	4.10.4
Adjust Property Insurance Premium	924	3	(1,170,086)	SO	28.143%	(329,296)	4.10.4

Description of Adjustment:

This adjustment normalizes the 2020 annual injuries & damages expense to that included in Oregon General Rate Case, UE-263. It also adjusts on a pro forma basis the injuries & damages and property insurance expense to the accrual level approved the UE-374, effective January 1, 2021.

PacifiCorp
Results of Operations - December 2020
Insurance Expense
Injuries and Damages Not Covered by Insurance

Amount in Unadjusted Results

<u>G/L Account</u>	<u>Account Title</u>	<u>Allocator</u>	<u>Amount</u>
Various	Inj/Damage Ins Prov - NET	SO	<u>139,073,566</u>
			Ref 4.10
545052	Inj/Damage Ins Prov - OR	OR	2,104,025
			Ref 4.10

PacifiCorp
Results of Operations - December 2020
Insurance Expense
Injuries and Damages Not Covered by Insurance
Amounts from Oregon General Rate Case - December 2021
Docket No. UE 374

	<u>Begin Bal</u>	<u>Accruals</u>	<u>Claims Paid</u>	<u>End Bal</u>
2008	(6,054,192)	(8,500,333)	6,052,961	(8,501,565)
2009	(8,501,565)	(4,492,982)	5,506,675	(7,487,871)
2010	(7,487,871)	(4,815,080)	3,803,952	(8,499,000)
2011	(8,499,000)	(2,838,161)	5,869,161	(5,468,000)
2012	(5,468,000)	<u>(40,870,138)</u>	11,419,288	(34,918,850)
Average Accrual		12,303,339		
Oregon SO Allocation % from UE 263		<u>27.3843%</u>		
Oregon Allocated Annual Accrual		<u>3,369,178</u>		
		Ref 4.10		

Amount from UE-374

	<u>Accruals to Expense</u>	<u>Accruals for Ins Recovery</u>	<u>Net for Reserve</u>
12 Months Ended June 2015	2,278,393	(302,124)	1,976,269
12 Months Ended June 2016	218,810	(7,000,000)	(6,781,190)
12 Months Ended June 2017	8,104,550	(4,500,000)	3,604,550
12 Months Ended June 2018	5,934,234	1,650,000	7,584,234
12 Months Ended June 2019	13,766,046	-	<u>13,766,046</u>
Average Accrual			4,029,982
Oregon SO Allocation % from UE 374			<u>27.2156%</u>
Oregon Allocated Annual Accrual			<u>1,096,785</u>
			Ref 4.10

PacifiCorp
Results of Operations - December 2020
Insurance Expense
Provision for Property Damages
Amounts from Oregon General Rate Case - December 2021
Docket No. UE 374

	Actual Losses			Escalate to 2021		
	System	Oregon	System	End CPI-U	%	2019
	Transmission	Distribution	Non-T&D	Index	Increase	
Losses	Losses	Losses				
June 2009				215.693		
July 2009 - June 2010	1,156,211	2,372,152	1,597,045	217.965	1.05%	123.878%
July 2010 - June 2011	491,758	5,607,958	1,545,768	225.722	3.56%	122.586%
July 2011 - June 2012	411,470	7,582,565	86,000	229.478	1.66%	118.374%
July 2012 - June 2013	426,385	5,225,455	222,065	233.504	1.75%	116.436%
July 2013 - June 2014	163,517	4,472,174	2,297,475	238.343	2.07%	114.429%
July 2014 - June 2015	489,976	5,264,976	87,189	238.638	0.12%	112.105%
July 2015 - June 2016	440,896	9,217,139	1,272,026	241.018	1.00%	111.967%
July 2016 - June 2017	1,138,848	15,638,087	1,274,291	244.955	1.63%	110.861%
July 2017 - June 2018	1,087,346	2,629,908	39,747	251.989	2.87%	109.079%
July 2018 - June 2019	2,589,430	13,633,167	481,817	256.142	1.65%	106.035%
July 2019 - December 2021				267.196	4.32%	104.315%

	Actual Losses Escalated to CY 2021		
	System	Oregon	System Non-T&D
	Transmission	Distribution	Losses
Losses	Losses	Losses	
July 2009 - June 2010	1,432,287	2,938,568	1,978,383
July 2010 - June 2011	602,829	6,874,596	1,894,902
July 2011 - June 2012	487,073	8,975,764	101,801
July 2012 - June 2013	496,466	6,084,323	258,564
July 2013 - June 2014	187,110	5,117,449	2,628,970
July 2014 - June 2015	549,290	5,902,326	97,744
July 2015 - June 2016	493,657	10,320,143	1,424,248
July 2016 - June 2017	1,262,541	17,336,576	1,412,695
July 2017 - June 2018	1,186,071	2,868,688	43,355
July 2018 - June 2019	2,745,692	14,455,874	510,893
Total in 2021 \$	9,443,017	80,874,309	10,351,556
10 Year Average	944,302	8,087,431	1,035,156
Oregon Allocation Factor	SG	Situs	SG
Oregon Allocation %	26.023%	100%	26.023%
June 2019 - Oregon Allocated			
10 Year Average	245,732	8,087,431	269,375
UE - 263 - Oregon Allocated			
10 Year Average	148,774	6,389,555	530,239
Adjustment	96,958	1,697,875	(260,864)
	Ref 4.10	Ref 4.10	Ref 4.10

PacifiCorp
Results of Operations - December 2020
Insurance Expense
Adjust Base Period Insurance Premium to Expected CY 2020/2021 Level

Adjusting the insurance premium in the base period to the renewed amount effective August 15, 2019 & October 1, 2019

	Premium Renewal <u>2020/2021</u>	Included in Results 12 Months Ended <u>Dec-20</u>	<u>Adjustment</u>	
Liability Insurance Premium	10,486,564	7,420,504	3,066,060	Ref 4.10
Property Insurance Premium	3,880,724	5,050,809	(1,170,086)	Ref 4.10
	<u>14,367,287</u>			

Insurance Renewal 2019/2020

	<u>Policy Effective Date</u>	<u>Policy Limit</u>	<u>Coverage</u>	<u>Self-Insured Retention</u>	<u>Premium Allocated to PacifiCorp Electric</u>	
General Liability Insurance	08/15/2020 - 08/15/2021	517,500,000	Third Party Liability Losses	10,000,000	5,411,027	
California Wildfire Liability Insurance	08/15/2020 - 08/15/2021	95,000,000	Third Party Liability Losses	10,000,000	5,075,537	
Property Insurance	08/15/2020 - 08/15/2021	400,000,000	Property/Boiler Machinery	10,000,000	3,880,724	(1)
					<u>14,367,287</u>	Above

(1) The property policy renewal was 3,326,571 for 10.5 months. The amount included in the adjustment has been annualized.

Tab 5 – Net Power Costs

	5.1	0	0	0	0	0	0
	Net Power Cost						
Total Normalized	Adjustment	0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	30,977,934	30,977,934	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	30,977,934	30,977,934	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(4,724,773)	(4,724,773)	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	6,488,174	6,488,174	-	-	-	-	-
13 Transmission	(1,253,679)	(1,253,679)	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	509,721	509,721	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	6,107,841	6,107,841	-	-	-	-	-
24 State	1,383,257	1,383,257	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	8,000,819	8,000,819	-	-	-	-	-
29							
30 Operating Rev For Return:	22,977,115	22,977,115	-	-	-	-	-
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	1.038%	1.038%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	30,468,212	30,468,212	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	30,468,212	30,468,212	-	-	-	-	-
73							
74 State Income Taxes	1,383,257	1,383,257	-	-	-	-	-
75							
76 Taxable Income	29,084,956	29,084,956	-	-	-	-	-
77							
78 Federal Income Taxes	6,107,841	6,107,841	-	-	-	-	-

	5.1	0	0	0	0	0	0	0
	Net Power Cost							
Total Normalized	Adjustment	0	0	0	0	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	17,116,516	17,116,516	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-
19 Total O&M Expenses	17,116,516	17,116,516	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	(3,431,279)	(3,431,279)	-	-	-	-	-	-
24 State	(777,090)	(777,090)	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	12,908,147	12,908,147	-	-	-	-	-	-
29								
30 Operating Rev For Return:	(12,908,147)	(12,908,147)	-	-	-	-	-	-
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	-0.583%	-0.583%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(17,116,516)	(17,116,516)	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(17,116,516)	(17,116,516)	-	-	-	-	-	-
73								
74 State Income Taxes	(777,090)	(777,090)	-	-	-	-	-	-
75								
76 Taxable Income	(16,339,426)	(16,339,426)	-	-	-	-	-	-
77								
78 Federal Income Taxes	(3,431,279)	(3,431,279)	-	-	-	-	-	-

	5.1	0	0	0	0	0	0
	Net Power Cost						
Total Normalized	Adjustment	0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	30,977,934	30,977,934	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	<u>30,977,934</u>	<u>30,977,934</u>	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(4,724,773)	(4,724,773)	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(10,628,342)	(10,628,342)	-	-	-	-	-
13 Transmission	(1,253,679)	(1,253,679)	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	<u>(16,606,795)</u>	<u>(16,606,795)</u>	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	9,539,120	9,539,120	-	-	-	-	-
24 State	2,160,347	2,160,347	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	<u>(4,907,328)</u>	<u>(4,907,328)</u>	-	-	-	-	-
29							
30 Operating Rev For Return:	<u>35,885,261</u>	<u>35,885,261</u>	-	-	-	-	-
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:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
56							
57 Total Rate Base:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
58							
59							
60 Estimated ROE impact	1.607%	1.607%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	47,584,728	47,584,728	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	<u>47,584,728</u>	<u>47,584,728</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
73							
74 State Income Taxes	2,160,347	2,160,347	-	-	-	-	-
75							
76 Taxable Income	<u>45,424,382</u>	<u>45,424,382</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
77							
78 Federal Income Taxes	<u>9,539,120</u>	<u>9,539,120</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Revenue:							
Sales for Resale (Account 447)							
Existing Firm PPL	447NPC	3	-	SG	27.138%	-	5.1.1
Existing Firm UPL	447NPC	3	-	SG	27.138%	-	5.1.1
Post-Merger Firm	447NPC	3	114,148,964	SG	27.138%	30,977,934	5.1.1
Non-Firm	447NPC	3	-	SE	24.937%	-	5.1.1
Total Sales for Resale			<u>114,148,964</u>			<u>30,977,934</u>	
Adjustment to Expense:							
Purchased Power (Account 555)							
Existing Firm Demand PPL	555NPC	3	17,329,314	SG	27.138%	4,702,858	5.1.1
Existing Firm Demand UPL	555NPC	3	13,189,612	SG	27.138%	3,579,419	5.1.1
Existing Firm Energy	555NPC	3	69,836,327	SE	24.937%	17,415,044	5.1.1
Post-merger Firm	555NPC	3	(108,618,875)	SG	27.138%	(29,477,169)	5.1.1
Post-merger Firm - Situs	555NPC	3	(8,432,769)	UT	Situs	-	5.1.1
Secondary Purchases	555NPC	3	(4,531,043)	SE	24.937%	(1,129,903)	5.1.1
Seasonal Contracts	555NPC	3	-	SG	27.138%	-	5.1.1
Other Generation	555NPC	3	-	SG	27.138%	-	5.1.1
Total Purchased Power Adjustments:			<u>(21,227,434)</u>			<u>(4,909,752)</u>	
Wheeling Expense (Account 565)							
Existing Firm PPL	565NPC	3	22,001,264	SG	27.138%	5,970,739	5.1.1
Existing Firm UPL	565NPC	3	-	SG	27.138%	-	5.1.1
Post-merger Firm	565NPC	3	(21,056,159)	SG	27.138%	(5,714,255)	5.1.1
Non-Firm	565NPC	3	(6,055,927)	SE	24.937%	(1,510,163)	5.1.1
Total Wheeling Expense Adjustments:			<u>(5,110,822)</u>			<u>(1,253,679)</u>	
Fuel Expense (Accounts 501, 503, 547)							
Fuel - Overburden Amortization - ID	501NPC	3	127,464	ID	Situs	-	5.1.1
Fuel - Overburden Amortization - WY	501NPC	3	358,652	WY	Situs	-	5.1.1
Fuel Consumed - Coal	501NPC	3	26,833,493	SE	24.937%	6,691,452	5.1.1
Fuel Consumed - Gas	501NPC	3	(1,273,216)	SE	24.937%	(317,501)	5.1.1
Steam from Other Sources	503NPC	3	(2,094,100)	SE	24.937%	(522,204)	5.1.1
Natural Gas Consumed	547NPC	3	(29,333,308)	SE	24.937%	(7,314,830)	5.1.1
Simple Cycle Combustion Turbines	547NPC	3	229,526	SE	24.937%	57,237	5.1.1
Cholla / APS Exchange	501NPC	3	(42,413,061)	SE	24.937%	(10,576,520)	5.1.1
Total Fuel Expense Adjustments:			<u>(47,564,550)</u>			<u>(11,982,366)</u>	
Total Power Cost Adjustment			<u>(188,051,770)</u>			<u>(49,123,732)</u>	
Post-merger Firm Type 1	555NPC	1	63,071,752	SG	27.138%	17,116,516	5.1.1
Oregon Solar Project	555NPC	3	1,927,481	OR	Situs	1,927,481	5.1.4
Resonable Energy Price Realloc.	555NPC	3	(1,450,888)	SG	27.138%	(393,744)	5.1.5
Resonable Energy Price Realloc.	555NPC	3	5,267	OR	Situs	5,267	5.1.5

Description of Adjustment:

This net power cost adjustment normalizes power costs by adjusting sales for resale, purchased power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and temperature conditions for the 12 month period ending December 2021. The GRID study for this adjustment is based on temperature adjusted normalized loads for the 12 months ended December 2020.

PacifiCorp
Oregon Results of Operations - December 2020
Net Power Cost Adjustment

Description	FERC Account	(1) Total Account (B Tabs)	(2) Remove Non-NPC / NPC Mechanism Accruals	(3) Unadjusted NPC (1) + (2)	(4) Type 1 Adjustments	(5) Type 1 Normalized NPC (3) + (4)	(6) Type 3 Pro Forma NPC	(7) Type 3 Adjustment (6) - (5)	2020 Protocol Factor
Sales for Resale (Account 447)									
Existing Firm Sales PPL		447.12	-	-	-	-	-	-	SG
Existing Firm Sales UPL		447.122	-	-	-	-	-	-	SG
Post-merger Firm Sales	447.13, .14, .20, .61, .62	176,382,190	-	176,382,190	-	176,382,190	290,531,154	114,148,964	SG
Non-firm Sales		447.5	-	-	-	-	-	-	SE
Transmission Services		447.9	134,586	(134,586)	-	-	-	-	S
On-system Wholesale Sales		447.1	12,734,098	(12,734,098)	-	-	-	-	S
Total Revenue Adjustments		189,250,874	(12,868,684)	176,382,190	-	176,382,190	290,531,154	114,148,964	
Purchased Power (Account 555)									
Existing Firm Demand PPL		555.66	-	-	-	-	17,329,314	17,329,314	SG
Existing Firm Demand UPL		555.68	-	-	-	-	13,189,612	13,189,612	SG
Existing Firm Energy		555.65, 555.69	-	-	-	-	69,836,327	69,836,327	SE
Post-merger Firm	555.26, .55, .59, .61, .62, .63, .64, .67, .8	641,545,731	-	641,545,731	-	641,545,731	595,998,608	(45,547,123)	SG
Post-merger Firm - Situs		555.27	-	8,432,769	-	8,432,769	-	(8,432,769)	UT
Secondary Purchases		555.7, 555.25	-	4,531,043	-	4,531,043	-	(4,531,043)	SE
NPC Deferral Mechanism		555.57	52,596,049	(52,596,049)	-	-	-	-	OTHER
Seasonal Contracts		-	-	-	-	-	-	-	SG
Wind Integration Charge		-	-	-	-	-	-	-	SG
RPS Compliance Purchases		555.22, 555.23, 555.24	19,113	(19,113)	-	-	-	-	OTHER
BPA Regional Adjustments		555.11, 555.12, 555.133	-	-	-	-	-	-	S
Post-merger Firm Type 1		-	-	-	63,071,752	63,071,752	-	(63,071,752)	SG
Total Purchased Power Adjustment		707,124,705	(52,615,162)	654,509,543	63,071,752	717,581,295	696,353,861	(21,227,434)	
Wheeling (Account 565)									
Existing Firm PPL		565.26	-	-	-	-	22,001,264	22,001,264	SG
Existing Firm UPL		565.27	-	-	-	-	-	-	SG
Post-merger Firm	565.0, 565.46, 565.1	129,560,729	-	129,560,729	-	129,560,729	108,504,569	(21,056,159)	SG
Non-firm		565.25	11,627,496	11,627,496	-	11,627,496	5,571,569	(6,055,927)	SE
Total Wheeling Expense Adjustment		141,188,225	-	141,188,225	-	141,188,225	136,077,403	(5,110,822)	
Fuel Expense (Accounts 501, 503 and 547)									
Fuel - Overburden Amortization - Idaho		501.12	(127,464)	-	(127,464)	-	-	127,464	ID
Fuel - Overburden Amortization - Wyoming		501.12	(358,652)	-	(358,652)	-	-	358,652	WY
Fuel Consumed - Coal		501.1	583,219,050	-	583,219,050	-	610,052,543	26,833,493	SE
Fuel Consumed - Gas		501.35	10,922,588	-	10,922,588	-	9,649,373	(1,273,216)	SE
Steam From Other Sources		503	6,509,106	-	6,509,106	-	4,415,006	(2,094,100)	SE
Natural Gas Consumed		547.1	250,219,143	-	250,219,143	-	220,885,835	(29,333,308)	SE
Simple Cycle Combustion Turbines		547.1	2,401,639	-	2,401,639	-	2,631,165	229,526	SE
Cholla/APS Exchange		501.1	42,413,061	-	42,413,061	-	-	(42,413,061)	SE
Fuel Regulatory Costs Deferral and Amort		501.15	6,207,125	(6,207,125)	-	-	-	-	S
Fuel Regulatory Costs Deferral and Amort		501.15	3,566,390	(3,566,390)	-	-	-	-	SE
Miscellaneous Fuel Costs		501.0, .2, .3, .4, .45, .5, .51	14,761,698	(14,761,698)	-	-	-	-	SE
Miscellaneous Fuel Costs - Cholla		501.2, 501.45	1,593,665	(1,593,665)	-	-	-	-	SE
Total Fuel Expense		921,327,349	(26,128,878)	895,198,471	-	895,198,471	847,633,921	(47,564,550)	
Net Power Cost		1,580,389,405	(65,875,356)	1,514,514,048	63,071,752	1,577,585,800	1,389,534,031	(188,051,770)	
					Ref 5.1		Ref 5.1.3	Ref 5.1	

PacifiCorp
Results of Operations
Net Power Costs
Period Ending 12/31/2021

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

	Merged 01/21-12/21	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	-	-	-	-	-
Post Merger	290,531,154	-	-	-	290,531,154
Utah Pre Merger	-	-	-	-	-
NonFirm Sub Total	-	-	-	-	-
TOTAL SPECIAL SALES	290,531,154	-	-	-	290,531,154
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	-	-	-	-	-
Pacific Capacity	-	-	-	-	-
Mid Columbia	28,817,043	8,645,113	20,171,930	-	-
Misc/Pacific	141,109	29,261	111,848	-	-
Q.F. Contracts/PPL	157,247,437	8,654,940	42,168,129	-	106,424,369
Small Purchases west	-	-	-	-	-
Pacific Sub Total	186,205,590	17,329,314	62,451,907	-	106,424,369
Gemstate	1,717,824	-	1,717,824	-	-
GSLM	-	-	-	-	-
QF Contracts/UPL	178,155,169	13,189,612	5,652,691	-	159,312,866
IPP Layoff	-	-	-	-	-
Small Purchases east	13,905	-	13,905	-	-
UP&L to PP&L	-	-	-	-	-
Utah Sub Total	179,886,897	13,189,612	7,384,420	-	159,312,866
APS Supplemental	-	-	-	-	-
Avoided Cost Resource	-	-	-	-	-
BPA Reserve Purchase	-	-	-	-	-
APS Supplemental	-	-	-	-	-
Avoided Cost Resource	-	-	-	-	-
Castle Solar	4,978	-	-	-	4,978
Cedar Springs Wind	11,723,311	-	-	-	11,723,311
Cedar Springs Wind III	8,908,044	-	-	-	8,908,044
Combine Hills Wind	5,369,073	-	-	-	5,369,073
Cove Mountain Solar	3,863,906	-	-	-	3,863,906
Cove Mountain Solar II	9,599,746	-	-	-	9,599,746
Deseret Purchase	33,432,600	-	-	-	33,432,600
Eagle Mountain - UAMPS/UMPA	2,615,653	-	-	-	2,615,653
Georgia-Pacific Camas	-	-	-	-	-
Graphite Solar	8,726	-	-	-	8,726
Hermiston Purchase	-	-	-	-	-
Horseshoe Solar	-	-	-	-	-
Hunter Solar	6,322,376	-	-	-	6,322,376
Hurricane Purchase	179,517	-	-	-	179,517
MagCorp	-	-	-	-	-
MagCorp Reserves	4,828,040	-	-	-	4,828,040
Milican Solar	2,240,947	-	-	-	2,240,947
Milford Solar	7,081,219	-	-	-	7,081,219
Nucor	7,129,800	-	-	-	7,129,800
Old Mill Solar	-	-	-	-	-
Monsanto Reserves	19,999,999	-	-	-	19,999,999
Prineville Solar	1,795,505	-	-	-	1,795,505
Rock River Wind	3,943,103	-	-	-	3,943,103
Rocket Solar	-	-	-	-	-
Sigurd Solar	4,537,996	-	-	-	4,537,996
Soda Lake Geothermal	-	-	-	-	-
Three Buttes Wind	20,712,515	-	-	-	20,712,515
Top of the World Wind	40,663,483	-	-	-	40,663,483
Tri-State Purchase	-	-	-	-	-
Wolverine Creek Wind	10,264,273	-	-	-	10,264,273
PSCo Exchange	5,400,000	-	-	-	5,400,000
Seasonal Purchased Power	-	-	-	-	-
Constellation 2013-2016	-	-	-	-	-
System Balancing Purchases	95,264,032	-	-	-	95,264,032
Short Term Firm Purchases	24,372,530	-	-	-	24,372,530
New Firm Sub Total	330,261,374	-	-	-	330,261,374
Integration Charge	-	-	-	-	-
Non Firm Sub Total	-	-	-	-	-
TOTAL PURCHASED PW & NET INT.	696,353,861	30,518,926	69,836,327	-	595,998,608
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	22,001,264	22,001,264	-	-	-
Utah Firm Wheeling and Use of Facilities	-	-	-	-	-
Post Merger	108,504,569	-	-	-	108,504,569
Nonfirm Wheeling	5,571,569	-	-	5,571,569	-
TOTAL WHEELING & U. OF F. EXPENSE	136,077,403	22,001,264	-	5,571,569	108,504,569

PacifiCorp
Results of Operations
Net Power Costs
Period Ending 12/31/2021

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

	Merged 01/21-12/21	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
THERMAL FUEL BURN EXPENSE					
Carbon	-			-	
Cholla	-			-	
Colstrip	16,395,057			16,395,057	
Craig	18,762,368			18,762,368	
Chehalis	56,121,325			56,121,325	
Currant Creek	23,181,509			23,181,509	
Dave Johnston	52,877,526			52,877,526	
Gadsby	9,649,373			9,649,373	
Gadsby CT	2,631,165			2,631,165	
Hayden	11,185,774			11,185,774	
Hermiston	24,493,130			24,493,130	
Hunter	106,979,496			106,979,496	
Huntington	105,682,383			105,682,383	
Jim Bridger	195,343,842			195,343,842	
Lake Side 1	43,731,394			43,731,394	
Lake Side 2	50,350,711			50,350,711	
Naughton - Gas	23,007,766			23,007,766	
Naughton	76,736,120			76,736,120	
Wyodak	26,089,977			26,089,977	
TOTAL FUEL BURN EXPENSE	843,218,915	-	-	843,218,915	-
OTHER GENERATION EXPENSE					
Blundell	4,415,006			4,415,006	
TOTAL OTHER GEN. EXPENSE	4,415,005.71	-	-	4,415,006	-
NET POWER COST	1,389,534,031	52,520,189	69,836,327	853,205,490	413,972,024

PacifiCorp
Oregon Results of Operations - December 2020
Net Power Cost Adjustment
Oregon Solar Project

	<u>Total</u>	<u>Jan-21</u>	<u>Feb-21</u>	<u>Mar-21</u>	<u>Apr-21</u>	<u>May-21</u>	<u>Jun-21</u>	<u>Jul-21</u>	<u>Aug-21</u>	<u>Sep-21</u>	<u>Oct-21</u>	<u>Nov-21</u>	<u>Dec-21</u>
Total Energy Impact	1,927,481	143,716	154,202	163,139	184,838	208,868	213,924	161,491	117,626	139,484	157,426	145,607	137,160

PacifiCorp
Oregon Results of Operations - December 2020
Net Power Cost Adjustment
2020 Protocol Reasonable Energy Price Reallocation

	Reallocation					
System	CA	OR	WA	ID	UT	WY
(1,450,888) Ref 5.1	326,095	5,267 Ref 5.1	28,317	994,996	96,214	-

Tab 6 – Depreciation & Amortization

	6.1	6.2	6.3	6.4	6.5	6.6	6.6.1	
	Total Normalized	Depreciation/Amortization Expense	Depreciation/Amortization Reserve	Hydro Decommissioning	Oregon Coal-Fired Steam Plant Depreciation	Depreciation Allocation Correction Adjustment	Depreciation Study Adjustment	(cont.) Depreciation Study 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	274,045	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	74,905	-	-	-	-	-	-	-
12 Other Power Supply	46,257	-	-	-	-	-	-	-
13 Transmission	38,259	-	-	-	-	-	-	-
14 Distribution	184,556	-	-	-	-	-	-	-
15 Customer Accounting	40,940	-	-	-	-	-	-	-
16 Customer Service & Info	12,991	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	67,186	-	-	-	-	-	-	-
19 Total O&M Expenses	739,139	-	-	-	-	-	-	-
20 Depreciation	90,918,584	22,285,056	-	-	28,673,351	(795,283)	40,755,460	-
21 Amortization	74,548,947	534,269	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	(25,024,909)	(4,574,499)	-	(24,379)	(5,748,032)	159,427	(8,170,084)	8,170,084
24 State	(5,667,449)	(1,035,997)	-	(5,521)	(1,301,770)	36,106	(1,850,298)	1,850,298
25 Deferred Income Taxes	(10,172,209)	-	-	29,902	-	-	-	(10,020,382)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	125,342,102	17,208,828	-	1	21,623,549	(599,750)	30,735,078	0
29								
30 Operating Rev For Return:	(125,342,102)	(17,208,828)	-	(1)	(21,623,549)	599,750	(30,735,078)	(0)
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	(442,967,212)	-	(17,102,014)	(179,151)	(242,292,772)	-	-	-
48 Accum Prov For Amort	(445,562)	-	(445,562)	-	-	-	-	-
49 Accum Def Income Tax	5,693,681	-	-	592,626	-	-	-	4,977,328
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	(437,719,093)	-	(17,547,576)	413,474	(242,292,772)	-	-	4,977,328
56								
57 Total Rate Base:	(437,719,093)	-	(17,547,576)	413,474	(242,292,772)	-	-	4,977,328
58								
59								
60 Estimated ROE impact	-4.579%	-0.778%	0.062%	-0.001%	-0.125%	0.027%	-1.389%	-0.018%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(166,206,670)	(22,819,324)	-	-	(28,673,351)	795,283	(40,755,460)	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	41,372,986	-	-	(121,613)	-	-	-	40,755,460
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(124,833,684)	(22,819,324)	-	(121,613)	(28,673,351)	795,283	(40,755,460)	40,755,460
73								
74 State Income Taxes	(5,667,449)	(1,035,997)	-	(5,521)	(1,301,770)	36,106	(1,850,298)	1,850,298
75								
76 Taxable Income	(119,166,234)	(21,783,327)	-	(116,092)	(27,371,581)	759,177	(38,905,162)	38,905,162
77								
78 Federal Income Taxes	(25,024,909)	(4,574,499)	-	(24,379)	(5,748,032)	159,427	(8,170,084)	8,170,084

	6.6.2	6.6.3	6.6.4	6.7	0	0	0	0
	(cont.2)	(cont.3)	(cont.4)					
	Depreciation Study Adjustment	Depreciation Study Adjustment	Depreciation Study Adjustment	Repowering Buy-Downs	0	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	274,045	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	74,905	-	-	-	-	-	-	-
12 Other Power Supply	46,257	-	-	-	-	-	-	-
13 Transmission	38,259	-	-	-	-	-	-	-
14 Distribution	184,556	-	-	-	-	-	-	-
15 Customer Accounting	40,940	-	-	-	-	-	-	-
16 Customer Service & Info	12,991	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	67,186	-	-	-	-	-	-	-
19 Total O&M Expenses	739,139	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	74,014,678	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	(148,172)	148,172	-	(14,837,426)	-	-	-	-
24 State	(33,557)	33,557	-	(3,360,266)	-	-	-	-
25 Deferred Income Taxes	-	(181,729)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	557,410	0	-	55,816,985	-	-	-	-
29								
30 Operating Rev For Return:	(557,410)	(0)	-	(55,816,985)	-	-	-	-
31								
32 Rate Base:								
33 Electric Plant In Service	-	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	(18,838,056)	(164,555,218)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	32,863	90,865	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	32,863	90,865	(18,838,056)	(164,555,218)	-	-	-	-
56								
57 Total Rate Base:	32,863	90,865	(18,838,056)	(164,555,218)	-	-	-	-
58								
59								
60 Estimated ROE impact	-0.025%	0.000%	0.067%	-2.016%	0.000%	0.000%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(739,139)	-	-	(74,014,678)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	739,139	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(739,139)	739,139	-	(74,014,678)	-	-	-	-
73								
74 State Income Taxes	(33,557)	33,557	-	(3,360,266)	-	-	-	-
75								
76 Taxable Income	(705,582)	705,582	-	(70,654,412)	-	-	-	-
77								
78 Federal Income Taxes	(148,172)	148,172	-	(14,837,426)	-	-	-	-

	6.1	6.2	6.3	6.4	6.5	6.6	6.6.1	
	Total Normalized	Depreciation/Amortization Expense	Depreciation/Amortization Reserve	Hydro Decommissioning	Oregon Coal-Fired Steam Plant Depreciation	Depreciation Allocation Correction Adjustment	Depreciation Study Adjustment	(cont.) Depreciation Study 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	27,878,068	-	-	-	28,673,351	(795,283)	-	-
21 Amortization	74,014,678	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	(20,426,031)	-	-	-	(5,748,032)	159,427	-	-
24 State	(4,625,931)	-	-	-	(1,301,770)	36,106	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	76,840,784	-	-	-	21,623,549	(599,750)	-	-
29								
30 Operating Rev For Return:	(76,840,784)	-	-	-	(21,623,549)	599,750	-	-
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	(406,847,990)	-	-	-	(242,292,772)	-	-	-
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:	(406,847,990)	-	-	-	(242,292,772)	-	-	-
56								
57 Total Rate Base:	(406,847,990)	-	-	-	(242,292,772)	-	-	-
58								
59								
60 Estimated ROE impact	-2.242%	0.000%	0.000%	0.000%	-0.125%	0.027%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(101,892,747)	-	-	-	(28,673,351)	795,283	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(101,892,747)	-	-	-	(28,673,351)	795,283	-	-
73								
74 State Income Taxes	(4,625,931)	-	-	-	(1,301,770)	36,106	-	-
75								
76 Taxable Income	(97,266,816)	-	-	-	(27,371,581)	759,177	-	-
77								
78 Federal Income Taxes	(20,426,031)	-	-	-	(5,748,032)	159,427	-	-

	6.6.2	6.6.3	6.6.4	6.7	0	0	0	0
	(cont.2)	(cont.3)	(cont.4)					
	Depreciation Study Adjustment	Depreciation Study Adjustment	Depreciation Study Adjustment	Repowering Buy-Downs	0	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	-	-	-	74,014,678	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	(14,837,426)	-	-	-	-
24 State	-	-	-	(3,360,266)	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	55,816,985	-	-	-	-
29								
30 Operating Rev For Return:	-	-	-	(55,816,985)	-	-	-	-
31								
32 Rate Base:								
33 Electric Plant In Service	-	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	(164,555,218)	-	-	-	-
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:	-	-	-	(164,555,218)	-	-	-	-
56								
57 Total Rate Base:	-	-	-	(164,555,218)	-	-	-	-
58								
59								
60 Estimated ROE impact	0.000%	0.000%	0.000%	-2.016%	0.000%	0.000%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	-	-	-	(74,014,678)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	(74,014,678)	-	-	-	-
73								
74 State Income Taxes	-	-	-	(3,360,266)	-	-	-	-
75								
76 Taxable Income	-	-	-	(70,654,412)	-	-	-	-
77								
78 Federal Income Taxes	-	-	-	(14,837,426)	-	-	-	-

	6.1	6.2	6.3	6.4	6.5	6.6	6.6.1	
	Total Normalized	Depreciation/Amortization Expense	Depreciation/Amortization Reserve	Hydro Decommissioning	Oregon Coal-Fired Steam Plant Depreciation	Depreciation Allocation Correction Adjustment	Depreciation Study Adjustment	(cont.) Depreciation Study 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	13,518,452	13,518,452	-	-	-	-	-	-
21 Amortization	417,944	417,944	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	(2,793,774)	(2,793,774)	-	-	-	-	-	-
24 State	(632,712)	(632,712)	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	10,509,911	10,509,911	-	-	-	-	-	-
29								
30 Operating Rev For Return:	(10,509,911)	(10,509,911)	-	-	-	-	-	-
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	(13,518,452)	-	(13,518,452)	-	-	-	-	-
48 Accum Prov For Amort	(417,944)	-	(417,944)	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	(13,936,397)	-	(13,936,397)	-	-	-	-	-
56								
57 Total Rate Base:	(13,936,397)	-	(13,936,397)	-	-	-	-	-
58								
59								
60 Estimated ROE impact	-0.491%	-0.535%	0.047%	0.000%	0.000%	0.000%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(13,936,397)	(13,936,397)	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(13,936,397)	(13,936,397)	-	-	-	-	-	-
73								
74 State Income Taxes	(632,712)	(632,712)	-	-	-	-	-	-
75								
76 Taxable Income	(13,303,684)	(13,303,684)	-	-	-	-	-	-
77								
78 Federal Income Taxes	(2,793,774)	(2,793,774)	-	-	-	-	-	-

	6.1	6.2	6.3	6.4	6.5	6.6	6.6.1	
	Total Normalized	Depreciation/Amortization Expense	Depreciation/Amortization Reserve	Hydro Decommissioning	Oregon Coal-Fired Steam Plant Depreciation	Depreciation Allocation Correction Adjustment	Depreciation Study Adjustment	(cont.) Depreciation Study 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	274,045	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	74,905	-	-	-	-	-	-	-
12 Other Power Supply	46,257	-	-	-	-	-	-	-
13 Transmission	38,259	-	-	-	-	-	-	-
14 Distribution	184,556	-	-	-	-	-	-	-
15 Customer Accounting	40,940	-	-	-	-	-	-	-
16 Customer Service & Info	12,991	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	67,186	-	-	-	-	-	-	-
19 Total O&M Expenses	739,139	-	-	-	-	-	-	-
20 Depreciation	49,522,063	8,766,603	-	-	-	-	40,755,460	-
21 Amortization	116,324	116,324	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	(1,805,104)	(1,780,725)	-	(24,379)	-	-	(8,170,084)	8,170,084
24 State	(408,806)	(403,285)	-	(5,521)	-	-	(1,850,298)	1,850,298
25 Deferred Income Taxes	(10,172,209)	-	-	29,902	-	-	-	(10,020,382)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	37,991,407	6,698,918	-	1	-	-	30,735,078	0
29								
30 Operating Rev For Return:	(37,991,407)	(6,698,918)	-	(1)	-	-	(30,735,078)	(0)
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	(22,600,770)	-	(3,583,562)	(179,151)	-	-	-	-
48 Accum Prov For Amort	(27,618)	-	(27,618)	-	-	-	-	-
49 Accum Def Income Tax	5,693,681	-	-	592,626	-	-	-	4,977,328
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	(16,934,706)	-	(3,611,180)	413,474	-	-	-	4,977,328
56								
57 Total Rate Base:	(16,934,706)	-	(3,611,180)	413,474	-	-	-	4,977,328
58								
59								
60 Estimated ROE impact	-1.665%	-0.300%	0.009%	-0.001%	0.000%	0.000%	-1.377%	-0.012%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(50,377,527)	(8,882,928)	-	-	-	-	(40,755,460)	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	41,372,986	-	-	(121,613)	-	-	-	40,755,460
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(9,004,541)	(8,882,928)	-	(121,613)	-	-	(40,755,460)	40,755,460
73								
74 State Income Taxes	(408,806)	(403,285)	-	(5,521)	-	-	(1,850,298)	1,850,298
75								
76 Taxable Income	(8,595,734)	(8,479,643)	-	(116,092)	-	-	(38,905,162)	38,905,162
77								
78 Federal Income Taxes	(1,805,104)	(1,780,725)	-	(24,379)	-	-	(8,170,084)	8,170,084

	6.6.2	6.6.3	6.6.4	6.7	0	0	0	0
	(cont.2)	(cont.3)	(cont.4)					
	Depreciation Study Adjustment	Depreciation Study Adjustment	Depreciation Study Adjustment	Repowering Buy-Downs	0	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	274,045	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	74,905	-	-	-	-	-	-	-
12 Other Power Supply	46,257	-	-	-	-	-	-	-
13 Transmission	38,259	-	-	-	-	-	-	-
14 Distribution	184,556	-	-	-	-	-	-	-
15 Customer Accounting	40,940	-	-	-	-	-	-	-
16 Customer Service & Info	12,991	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	67,186	-	-	-	-	-	-	-
19 Total O&M Expenses	739,139	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	(148,172)	148,172	-	-	-	-	-	-
24 State	(33,557)	33,557	-	-	-	-	-	-
25 Deferred Income Taxes	-	(181,729)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	557,410	0	-	-	-	-	-	-
29								
30 Operating Rev For Return:	(557,410)	(0)	-	-	-	-	-	-
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	-	-	(18,838,056)	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	32,863	90,865	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	32,863	90,865	(18,838,056)	-	-	-	-	-
56								
57 Total Rate Base:	32,863	90,865	(18,838,056)	-	-	-	-	-
58								
59								
60 Estimated ROE impact	-0.025%	0.000%	0.048%	0.000%	0.000%	0.000%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(739,139)	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	739,139	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(739,139)	739,139	-	-	-	-	-	-
73								
74 State Income Taxes	(33,557)	33,557	-	-	-	-	-	-
75								
76 Taxable Income	(705,582)	705,582	-	-	-	-	-	-
77								
78 Federal Income Taxes	(148,172)	148,172	-	-	-	-	-	-

PacifiCorp
Oregon Results of Operations - December 2020
Depreciation/Amortization Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Expense							
Steam Production	403SP	2	203,128	SG	27.138%	55,125	
Hydro Production	403HP	2	113,556	SG-P	27.138%	30,817	
Hydro Production	403HP	2	75,316	SG-U	27.138%	20,439	
Other Production	403OP	2	330,907	SG	27.138%	89,802	
Other Production	403OP	2	29,251,730	SG-W	27.138%	7,938,383	
Transmission	403TP	2	15,717,441	SG	27.138%	4,265,425	
Distribution - California	403364	2	222,897	CA	Situs	-	
Distribution - Oregon	403364	2	921,597	OR	Situs	921,597	
Distribution - Washington	403364	2	260,383	WA	Situs	-	
Distribution - Utah	403364	2	427,936	UT	Situs	-	
Distribution - Idaho	403364	2	126,923	ID	Situs	-	
Distribution - Wyoming	403364	2	94,124	WY	Situs	-	
General Plant - Utah	403GP	2	3,729	UT	Situs	-	
General Plant	403GP	2	656,856	SO	28.143%	184,859	
General Plant	403GP	2	44,239	SG	27.138%	12,006	
Intangible Plant	404IP	2	1,122,055	SO	28.143%	315,779	
Intangible Plant	404IP	2	79,109	SG	27.138%	21,469	
Intangible Plant	404IP	2	259,387	CN	31.110%	80,697	
Intangible Plant	404IP	2	16	WY	Situs	-	
			<u>49,911,330</u>			<u>13,936,397</u>	6.1.1
Steam Production	403SP	3	435,581	SG	27.138%	118,209	
Hydro Production	403HP	3	184,477	SG-P	27.138%	50,064	
Other Production	403OP	3	235,910	SG	27.138%	64,022	
Other Production	403OP	3	27,506,751	SG-W	27.138%	7,464,827	
Transmission	403TP	3	1,714,567	SG	27.138%	465,302	
Distribution - California	403364	3	284,392	CA	Situs	-	
Distribution - Oregon	403364	3	510,552	OR	Situs	510,552	
Distribution - Washington	403364	3	59,437	WA	Situs	-	
Distribution - Utah	403364	3	955,790	UT	Situs	-	
Distribution - Idaho	403364	3	42,307	ID	Situs	-	
Distribution - Wyoming	403364	3	12,864	WY	Situs	-	
General Plant - Utah	403GP	3	138,083	UT	Situs	-	
General Plant - Idaho	403GP	3	20,004	ID	Situs	-	
General Plant	403GP	3	331,393	SO	28.143%	93,264	
General Plant	403GP	3	1,341	SG	27.138%	364	
Intangible Plant	404IP	3	408,427	SO	28.143%	114,943	
Intangible Plant	404IP	3	5,089	SG	27.138%	1,381	
			<u>32,846,966</u>			<u>8,882,928</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 8.5.

PacifiCorp
Results of Operations - December 2020
Incremental Depreciation Expense

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	Jan20 to Dec20 Plant Additions Included in Adj	Incremental Expense on Plant Adds.	Jan21 to Dec21 Plant Additions Included in Adj	Incremental Expense on Plant Adds.	Total Depreciation Included in Adj
Steam Production Plant:									
Various	312	403SP	SG	5.114%	3,972,046	203,128	6,153,169	435,581	638,710
Total Steam Plant					3,972,046	203,128	6,153,169	435,581	638,710
Hydro Production Plant:									
Various	332	403HP	SG-P	2.595%	4,375,442	113,556	7,475,133	184,477	298,033
Various	332	403HP	SG-U	4.427%	1,701,243	75,316	-	-	75,316
Total Hydro Plant					6,076,684	188,872	7,475,133	184,477	373,349
Other Production Plant:									
Various Wind Generation	343	403OP	SG-W	3.314%	882,723,889	29,251,730	606,678,235	27,506,751	56,758,482
Various	343	403OP	SG	2.947%	11,227,667	330,907	7,271,001	235,910	566,817
Total Other Plant					893,951,557	29,582,637	613,949,235	27,742,661	57,325,299
Transmission Plant:									
Various	355	403TP	SG	1.753%	896,686,286	15,717,441	101,235,657	1,714,567	17,432,009
Total Transmission Plant					896,686,286	15,717,441	101,235,657	1,714,567	17,432,009
Distribution Plant:									
California	364	403364	CA	2.685%	8,302,739	222,897	11,380,105	284,392	507,289
Oregon	364	403364	OR	2.536%	36,342,609	921,597	24,406,601	510,552	1,432,149
Washington	364	403364	WA	2.766%	9,412,724	260,383	2,476,961	59,437	319,820
Utah	364	403364	UT	2.606%	16,420,312	427,936	42,135,479	955,790	1,383,726
Wyoming	364	403364	WYP	2.968%	3,171,362	94,124	958,333	12,864	106,989
Idaho	364	403364	ID	2.702%	4,697,758	126,923	2,154,063	42,307	169,230
Total Distribution Plant					78,347,505	2,053,860	83,511,543	1,865,342	3,919,202
General Plant:									
California	397	403GP	CA	1.981%	-	-	-	-	-
Oregon	397	403GP	OR	2.557%	-	-	-	-	-
Washington	397	403GP	WA	2.503%	-	-	-	-	-
Utah	397	403GP	UT	2.024%	184,276	3,729	7,459,375	138,083	141,812
Idaho	397	403GP	ID	1.963%	-	-	1,197,260	20,004	20,004
Wyoming	397	403GP	WYP	2.515%	-	-	-	-	-
Wyoming	397	403GP	WYU	2.185%	-	-	-	-	-
General	397	403GP	SO	5.498%	11,947,609	656,856	6,656,379	331,393	988,249
General	397	403GP	SE	3.359%	-	-	-	-	-
General	397	403GP	SG	3.440%	1,285,871	44,239	77,588	1,341	45,581
Total General Plant					13,417,755	704,825	15,390,603	490,821	1,195,646
Mining Plant:									
Coal Mine	399	403MP	SE	0.000%	-	-	-	-	-
Total Mining Plant					-	-	-	-	-
Intangible Plant:									
General	303	404IP	SO	6.155%	18,229,332	1,122,055	7,211,714	408,427	1,530,482
Wyoming	303	404IP	WYP	1.962%	794	16	-	-	16
Utah	303	404IP	UT	-0.139%	-	-	-	-	-
General	303	404IP	SG	3.280%	2,412,126	79,109	310,352	5,089	84,198
Oregon	303	404IP	OR	0.254%	-	-	-	-	-
General	303	404IP	CN	6.148%	4,219,002	259,387	-	-	259,387
California	303	404IP	CA	0.367%	-	-	-	-	-
Total Intangible Plant					24,861,253	1,460,566	7,522,066	413,516	1,874,082
Total Depreciation and Amortization					1,917,313,085	49,911,330	835,237,406	32,846,966	82,758,296
					Ref. 8.5		Ref. 8.5		
Total Depreciation and Amortization without Mining						49,911,330		32,846,966	82,758,296
						Ref. 6.1		Ref. 6.1	

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Rate Base							
Steam Production	108SP	2	(203,128)	SG	27.138%	(55,125)	
Hydro Production	108HP	2	(113,556)	SG-P	27.138%	(30,817)	
Hydro Production	108HP	2	(75,316)	SG-U	27.138%	(20,439)	
Other Production	108OP	2	(330,907)	SG	27.138%	(89,802)	
Other Production	108OP	2	(29,251,730)	SG-W	27.138%	(7,938,383)	
Transmission	108TP	2	(15,717,441)	SG	27.138%	(4,265,425)	
Distribution - California	108364	2	(222,897)	CA	Situs	-	
Distribution - Oregon	108364	2	(921,597)	OR	Situs	(921,597)	
Distribution - Washington	108364	2	(260,383)	WA	Situs	-	
Distribution - Utah	108364	2	(427,936)	UT	Situs	-	
Distribution - Idaho	108364	2	(126,923)	ID	Situs	-	
Distribution - Wyoming	108364	2	(94,124)	WY	Situs	-	
General Plant - Utah	108GP	2	(3,729)	UT	Situs	-	
General Plant	108GP	2	(656,856)	SO	28.143%	(184,859)	
General Plant	108GP	2	(44,239)	SG	27.138%	(12,006)	
Intangible Plant	111IP	2	(1,122,055)	SO	28.143%	(315,779)	
Intangible Plant	111IP	2	(79,109)	SG	27.138%	(21,469)	
Intangible Plant	111IP	2	(259,387)	CN	31.110%	(80,697)	
Intangible Plant	111IP	2	(16)	WY	Situs	-	
			<u>(49,911,330)</u>			<u>(13,936,397)</u>	6.2.1
Steam Production	108SP	3	(137,728)	SG	27.138%	(37,377)	
Hydro Production	108HP	3	(69,261)	SG-P	27.138%	(18,796)	
Other Production	108OP	3	(44,303)	SG	27.138%	(12,023)	
Other Production	108OP	3	(11,692,667)	SG-W	27.138%	(3,173,175)	
Transmission	108TP	3	(553,089)	SG	27.138%	(150,098)	
Distribution - California	108364	3	(83,617)	CA	Situs	-	
Distribution - Oregon	108364	3	(166,188)	OR	Situs	(166,188)	
Distribution - Washington	108364	3	(19,440)	WA	Situs	-	
Distribution - Utah	108364	3	(289,499)	UT	Situs	-	
Distribution - Idaho	108364	3	(6,589)	ID	Situs	-	
Distribution - Wyoming	108364	3	(990)	WY	Situs	-	
General Plant - Utah	108GP	3	(19,376)	UT	Situs	-	
General Plant - Idaho	108GP	3	(2,862)	ID	Situs	-	
General Plant	108GP	3	(91,948)	SO	28.143%	(25,877)	
General Plant	108GP	3	(103)	SG	27.138%	(28)	
Intangible Plant	111IP	3	(97,756)	SO	28.143%	(27,511)	
Intangible Plant	111IP	3	(391)	SG	27.138%	(106)	
			<u>(13,275,807)</u>			<u>(3,611,180)</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 8.5.

PacifiCorp
Results of Operations - December 2020
Incremental Accumulated Reserve

Description	Plant Account	Reserve Account	Factor	Depreciation Rate	Jan20 to Dec 20 Plant Additions Included in Adj	13 Mo. Avg Increm. Reserve on Plant Adds	Jan21 to Dec21 Plant Additions Included in Adj	13 Mo. Avg Increm. Reserve on Plant Adds	Total Reserve Added in Adj
Steam Production Plant:									
Various	312	108SP	SG	5.114%	3,972,046	(203,128)	6,153,169	(137,728)	(340,856)
Total Steam Plant					3,972,046	(203,128)	6,153,169	(137,728)	(340,856)
Hydro Production Plant:									
Various	332	108HP	SG-P	2.595%	4,375,442	(113,556)	7,475,133	(69,261)	(182,817)
Various	332	108HP	SG-U	4.427%	1,701,243	(75,316)	-	-	(75,316)
Total Hydro Plant					6,076,684	(188,872)	7,475,133	(69,261)	(258,133)
Other Production Plant:									
Various Wind Generation	343	108OP	SG-W	3.314%	882,723,889	(29,251,730)	606,678,235	(11,692,667)	(40,944,397)
Various	343	108OP	SG	2.947%	11,227,667	(330,907)	7,271,001	(44,303)	(375,210)
Total Other Plant					893,951,557	(29,582,637)	613,949,235	(11,736,970)	(41,319,607)
Transmission Plant:									
Various	355	108TP	SG	1.753%	896,686,286	(15,717,441)	101,235,657	(553,089)	(16,270,530)
Total Transmission Plant					896,686,286	(15,717,441)	101,235,657	(553,089)	(16,270,530)
Distribution Plant:									
California	364	108364	CA	2.685%	8,302,739	(222,897)	11,380,105	(83,617)	(306,514)
Oregon	364	108364	OR	2.536%	36,342,609	(921,597)	24,406,601	(166,188)	(1,087,784)
Washington	364	108364	WA	2.766%	9,412,724	(260,383)	2,476,961	(19,440)	(279,823)
Utah	364	108364	UT	2.606%	16,420,312	(427,936)	42,135,479	(289,499)	(717,436)
Wyoming	364	108364	WYP	2.968%	3,171,362	(94,124)	958,333	(990)	(95,114)
Idaho	364	108364	ID	2.702%	4,697,758	(126,923)	2,154,063	(6,589)	(133,513)
Total Distribution Plant					78,347,505	(2,053,860)	83,511,543	(566,323)	(2,620,183)
General Plant:									
California	397	108GP	CA	1.981%	-	-	-	-	-
Oregon	397	108GP	OR	2.557%	-	-	-	-	-
Washington	397	108GP	WA	2.503%	-	-	-	-	-
Utah	397	108GP	UT	2.024%	184,276	(3,729)	7,459,375	(19,376)	(23,105)
Idaho	397	108GP	ID	1.963%	-	-	1,197,260	(2,862)	(2,862)
Wyoming	397	108GP	WYP	2.515%	-	-	-	-	-
Wyoming	397	108GP	WYU	2.185%	-	-	-	-	-
General	397	108GP	SO	5.498%	11,947,609	(656,856)	6,656,379	(91,948)	(748,805)
General	397	108GP	SE	3.359%	-	-	-	-	-
General	397	108GP	SG	3.440%	1,285,871	(44,239)	77,588	(103)	(44,342)
Total General Plant					13,417,755	(704,825)	15,390,603	(114,289)	(819,114)
Mining Plant:									
Coal Mine	399	108MP	SE	0.000%	-	-	-	-	-
Total Mining Plant					-	-	-	-	-
Intangible Plant:									
General	303	111IP	SO	6.155%	18,229,332	(1,122,055)	7,211,714	(97,756)	(1,219,811)
Wyoming	303	111IP	WYP	1.962%	794	(16)	-	-	(16)
Utah	303	111IP	UT	-0.139%	-	-	-	-	-
General	303	111IP	SG	3.280%	2,412,126	(79,109)	310,352	(391)	(79,500)
Oregon	303	111IP	OR	0.254%	-	-	-	-	-
General	303	111IP	CN	6.148%	4,219,002	(259,387)	-	-	(259,387)
California	303	111IP	CA	0.367%	-	-	-	-	-
Total Intangible Plant					24,861,253	(1,460,566)	7,522,066	(98,148)	(1,558,714)
					1,917,313,085	(49,911,330)	835,237,406	(13,275,807)	(63,187,137)
					Ref. 8.5.3	Ref. 6.2	Ref. 8.5.3	Ref. 6.2	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Reserve							
Depreciation Reserve	108HP	3	(673,612)	SG-P	27.138%	(182,806)	6.3.1
Depreciation Reserve	108HP	3	13,466	SG-U	27.138%	3,654	6.3.1
			<u>(660,146)</u>			<u>(179,151)</u>	
Adjustment to Tax							
Schedule M Adjustment	SCHMAT	3	(448,125)	SG	27.138%	(121,613)	6.3.2
Schedule M Adjustment	SCHMDT	3	-	SG	27.138%	-	6.3.2
Deferred Income Tax Expense	41110	3	110,184	SG	27.138%	29,902	6.3.2
ADIT Avg. Balance	282	3	2,183,736	SG	27.138%	592,626	6.3.2
Adjust to December 2021 13 Mo Average Balance for Projected Spend / Accrual Detail:							
December 2020 Avg Reserve Balance			(8,221,679)				6.3.1
December 2021 Avg Reserve Balance			(8,881,824)				6.3.1
Total Adjustment to Average Reserve			<u>(660,146)</u>				

Description of Adjustment:

The Company's 2018 depreciation study updated the accrual amounts to the decommissioning fund in order to build up a reserve for possible decommissioning of some of the remaining smaller hydro plants. This adjustment is to accrue \$448 thousand for decommissioning costs of various hydro facilities over the next five years that have a probability of being decommissioned during the next ten years. This adjustment walks the depreciation reserve balance to the December 2021 13 month average.

PacifiCorp
 Results of Operations - December 2020
 Hydro Decommissioning
 Spending, Accruals, and Balances - East Side, West Side, and Total Resources

West Side	Spend	Accruals	Balance
December-19	269	(173,152)	(6,880,767)
January-20	-	(173,152)	(7,053,919)
February-20	-	(173,152)	(7,227,070)
March-20	-	(173,152)	(7,400,222)
April-20	-	(173,152)	(7,573,374)
May-20	-	(173,152)	(7,746,526)
June-20	-	(173,152)	(7,919,677)
July-20	2,044	(173,152)	(8,090,786)
August-20	-	(173,152)	(8,263,937)
September-20	-	(173,152)	(8,437,089)
October-20	-	(173,152)	(8,610,241)
November-20	-	(173,152)	(8,783,393)
December-20	-	(173,152)	(8,956,544)
Dec 20 13 Month Average			(7,918,734)

East Side	Spend	Accruals	Balance
December-19	-	25,600	(456,546)
January-20	-	25,600	(430,946)
February-20	-	25,600	(405,346)
March-20	-	25,600	(379,745)
April-20	-	25,600	(354,145)
May-20	-	25,600	(328,545)
June-20	-	25,600	(302,944)
July-20	-	25,600	(277,344)
August-20	-	25,600	(251,744)
September-20	-	25,600	(226,143)
October-20	-	25,600	(200,543)
November-20	-	25,600	(174,943)
December-20	-	25,600	(149,342)
Dec 20 13 Month Average			(302,944)

Total Resources	Spend	Accruals	Balance
December-19	269	(147,551)	(7,337,313)
January-20	-	(147,551)	(7,484,865)
February-20	-	(147,551)	(7,632,416)
March-20	-	(147,551)	(7,779,967)
April-20	-	(147,551)	(7,927,519)
May-20	-	(147,551)	(8,075,070)
June-20	-	(147,551)	(8,222,622)
July-20	2,044	(147,551)	(8,368,130)
August-20	-	(147,551)	(8,515,681)
September-20	-	(147,551)	(8,663,232)
October-20	-	(147,551)	(8,810,784)
November-20	-	(147,551)	(8,958,335)
December-20	-	(147,551)	(9,105,887)
Dec 20 13 Month Average			(8,221,679)

Ref 6.3

West Side	Spend	Accruals	Balance
January-21	-	60,700	(8,895,845)
February-21	-	60,700	(8,835,145)
March-21	-	60,700	(8,774,445)
April-21	-	60,700	(8,713,746)
May-21	-	60,700	(8,653,046)
June-21	-	60,700	(8,592,346)
July-21	-	60,700	(8,531,646)
August-21	-	60,700	(8,470,947)
September-21	-	60,700	(8,410,247)
October-21	-	60,700	(8,349,547)
November-21	-	60,700	(8,288,848)
December-21	-	60,700	(8,228,148)

East Side	Spend	Accruals	Balance
January-21	-	(23,356)	(172,698)
February-21	-	(23,356)	(196,054)
March-21	-	(23,356)	(219,410)
April-21	-	(23,356)	(242,766)
May-21	-	(23,356)	(266,122)
June-21	-	(23,356)	(289,478)
July-21	-	(23,356)	(312,834)
August-21	-	(23,356)	(336,190)
September-21	-	(23,356)	(359,546)
October-21	-	(23,356)	(382,902)
November-21	-	(23,356)	(406,258)
December-21	-	(23,356)	(429,614)

Total Resources	Spend	Accruals	Balance
January-21	-	37,344	(9,068,543)
February-21	-	37,344	(9,031,199)
March-21	-	37,344	(8,993,855)
April-21	-	37,344	(8,956,512)
May-21	-	37,344	(8,919,168)
June-21	-	37,344	(8,881,824)
July-21	-	37,344	(8,844,481)
August-21	-	37,344	(8,807,137)
September-21	-	37,344	(8,769,793)
October-21	-	37,344	(8,732,449)
November-21	-	37,344	(8,695,106)
December-21	-	37,344	(8,657,762)

Ref 6.3

West Side	Total Spend	Total Accruals	Dec 21 13 Mo. Average Balance
12 ME Dec 2021	-	728,396	(8,592,346)
Adjustment to Reserve			(673,612)

East Side	Total Spend	Total Accruals	Dec 21 13 Mo. Average Balance
12 ME Dec 2021	-	(280,272)	(289,478)
Adjustment to Reserve			13,466

Ref 6.3

Ref 6.3

Total Resources	Total Spend	Total Accruals	Dec 21 13 Mo. Average Balance
12 ME Dec 2021	-	448,125	(8,881,824)
Adjustment to Reserve			(660,146)

Ref 6.3

PacifiCorp
Results of Operations - December 2020
Hydro Decommissioning
Tax Summary

	Tax Deduction	Book Amortization	Book-Tax Difference	Deferred Income Tax Expense	Accumulated Deferred Income Tax
June-20	-	147,551	147,551	(36,278)	2,238,828
July-20	-	(37,344)	(37,344)	9,182	2,229,646
August-20	-	(37,344)	(37,344)	9,182	2,220,464
September-20	-	(37,344)	(37,344)	9,182	2,211,282
October-20	-	(37,344)	(37,344)	9,182	2,202,100
November-20	-	(37,344)	(37,344)	9,182	2,192,918
December-20	-	(37,344)	(37,344)	9,182	2,183,736
January-21	-	(37,344)	(37,344)	9,182	2,174,554
February-21	-	(37,344)	(37,344)	9,182	2,165,372
March-21	-	(37,344)	(37,344)	9,182	2,156,190
April-21	-	(37,344)	(37,344)	9,182	2,147,008
May-21	-	(37,344)	(37,344)	9,182	2,137,826
June-21	-	(37,344)	(37,344)	9,182	2,128,644
TOTAL	-	(448,125)	(448,125)	110,184	
				13 Mo. Average	2,183,736
					Ref 6.3

Summary of Current and Deferred Expense for 12 months ended December 2021			
Tax Depreciation	-	SCHMDT	Ref 6.3
Book Depreciation	(448,125)	SCHMAT	Ref 6.3
Deferred Tax Expense	110,184	41110	Ref 6.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Plant Deprec. Expense	403SP	1	95,011,236	SG	27.138%	25,784,306	
Steam Plant Deprec. Expense	403SP	1	10,645,693	SG	27.138%	2,889,046	6.4.1
			<u>105,656,929</u>			<u>28,673,351</u>	6.4.1
Adjustment to Reserve:							
Steam Plant Accum Deprec	108SP	1	(799,321,989)	SG	27.138%	(216,921,318)	
Steam Plant Accum Deprec	108SP	1	(93,489,941)	SG	27.138%	(25,371,454)	6.4.1
			<u>(892,811,930)</u>			<u>(242,292,772)</u>	6.4.1

Description of Adjustment:

This adjustment increases depreciation expense in Oregon actual results for the year ended December 2020 to reflect the different depreciation rates Oregon is using for the coal-fired generating plants. This treatment was approved in the Depreciation Study, in Docket UM-1329 in Order 08-427 with updated rates approved in Docket No UM 1647 effective January 1, 2014.

PacifiCorp
Results of Operations - December 2020
Oregon Coal-Fired Steam Plant Depreciation

Depreciation Expense Adjustment By Plant

Plant	Factor	Adjustment to Expense (Yr Ended Dec 2020)	
CHOLLA	SG	10,645,693	Ref 6.4
NAUGHTON	SG	2,703,199	
HUNTINGTON	SG	8,687,508	
HUNTER	SG	18,676,310	
CRAIG	SG	2,810,550	
HAYDEN	SG	1,985,802	
COLSTRIP	SG	1,326,871	
DAVE JOHNSTON	SG	20,445,216	
JIM BRIDGER	SG	28,152,684	
WYODAK	SG	10,223,096	
		<u>105,656,929</u>	
		Ref 6.4	

Depreciation Reserve Adjustment By Plant

Plant	Factor	Adjustment to Reserve 13 Month Average	
CHOLLA	SG	(93,489,941)	Ref 6.4
NAUGHTON	SG	(19,295,565)	
HUNTINGTON	SG	(76,736,646)	
HUNTER	SG	(172,836,837)	
CRAIG	SG	(24,616,877)	
HAYDEN	SG	(16,282,024)	
COLSTRIP	SG	(17,562,557)	
DAVE JOHNSTON	SG	(152,217,814)	
JIM BRIDGER	SG	(231,124,612)	
WYODAK	SG	(88,649,056)	
		<u>(892,811,930)</u>	
		Ref 6.4	

PacifiCorp
Results of Operations - December 2020
Oregon Coal-Fired Steam Plant Depreciation

(A)	(B)	(C)	(D)	(E)	(F)
Account		Oregon	Normal	Difference	Total
Number	Description	Deprec.	Deprec.		Factor
		Rate	Rate		(E)/(D)
		%	%		
<u>STEAM PRODUCTION PLANT</u>					
<u>CHOLLA</u>					
310.20	Land Rights	5.72	2.89	2.83	0.979239
311.00	Structures & Improvements	4.04	2.34	1.70	0.726496
312.00	Boiler Plant Equipment	4.94	2.89	2.05	0.709343
314.00	Turbogenerator Units	4.67	2.85	1.82	0.638596
315.00	Accessory Electric Equipment	3.98	2.32	1.66	0.715517
316.00	Misc. Power Plant Equipment	4.92	3.31	1.61	0.486405
<u>COLSTRIP</u>					
311.00	Structures & Improvements	2.31	1.88	0.43	0.228723
312.00	Boiler Plant Equipment	2.81	2.24	0.57	0.254464
314.00	Turbo generator Units	3.34	2.61	0.73	0.279693
315.00	Accessory Electric Equipment	2.16	1.83	0.33	0.180328
316.00	Misc. Power Plant Equipment	3.24	2.90	0.34	0.117241
<u>CRAIG</u>					
311.00	Structures & Improvements	2.92	2.11	0.81	0.383886
312.00	Boiler Plant Equipment	4.37	3.00	1.37	0.456667
314.00	Turbogenerator Units	5.06	3.50	1.56	0.445714
315.00	Accessory Electric Equipment	2.80	2.04	0.76	0.372549
316.00	Misc. Power Plant Equipment	3.98	3.11	0.87	0.279743
<u>DAVE JOHNSTON</u>					
310.20	Land Rights	3.18	2.30	0.88	0.382609
311.00	Structures & Improvements	7.50	5.56	1.94	0.348921
312.00	Boiler Plant Equipment	7.66	5.69	1.97	0.346221
314.00	Turbogenerator Units	6.32	4.82	1.50	0.311203
315.00	Accessory Electric Equipment	7.70	5.67	2.03	0.358025
316.00	Misc. Power Plant Equipment	7.69	6.03	1.66	0.27529
<u>HAYDEN</u>					
311.00	Structures & Improvements	7.49	4.62	2.87	0.621212
312.00	Boiler Plant Equipment	4.62	3.14	1.48	0.471338
314.00	Turbogenerator Units	5.65	3.69	1.96	0.531165
315.00	Accessory Electric Equipment	2.59	1.74	0.85	0.488506
316.00	Misc. Power Plant Equipment	4.36	3.22	1.14	0.354037
<u>HUNTER</u>					
310.20	Land Rights	2.43	1.61	0.82	0.509317
311.00	Structures & Improvements	2.84	1.93	0.91	0.471503
312.00	Boiler Plant Equipment	4.36	2.79	1.57	0.562724
314.00	Turbogenerator Units	4.84	3.17	1.67	0.526814
315.00	Accessory Electric Equipment	2.88	1.97	0.91	0.461929
316.00	Misc. Power Plant Equipment	4.00	3.08	0.92	0.298701

PacifiCorp
Results of Operations - December 2020
Oregon Coal-Fired Steam Plant Depreciation

(A)	(B)	(C)	(D)	(E)	(F)
Account		Oregon	Normal	Difference	Total
Number	Description	Deprec.	Deprec.		Factor
		Rate	Rate		(E)/(D)
		%	%		
<u>HUNTINGTON</u>					
311.00	Structures & Improvements	3.06	2.39	0.67	0.280335
312.00	Boiler Plant Equipment	4.70	3.64	1.06	0.291209
314.00	Turbogenerator Units	4.37	3.43	0.94	0.274052
315.00	Accessory Electric Equipment	3.51	2.78	0.73	0.26259
316.00	Misc. Power Plant Equipment	4.77	3.96	0.81	0.204545
<u>JIM BRIDGER</u>					
310.20	Land Rights	2.43	1.36	1.07	0.786765
311.00	Structures & Improvements	3.19	1.87	1.32	0.705882
312.00	Boiler Plant Equipment	4.85	2.86	1.99	0.695804
314.00	Turbogenerator Units	5.78	3.36	2.42	0.720238
315.00	Accessory Electric Equipment	3.36	1.93	1.43	0.740933
316.00	Misc. Power Plant Equipment	4.71	3.12	1.59	0.509615
<u>NAUGHTON</u>					
310.20	Land Rights	1.60	1.45	0.15	0.103448
311.00	Structures & Improvements	4.63	4.34	0.29	0.06682
312.00	Boiler Plant Equipment	5.21	4.81	0.40	0.08316
314.00	Turbogenerator Units	4.44	4.17	0.27	0.064748
315.00	Accessory Electric Equipment	5.46	5.13	0.33	0.064327
316.00	Misc. Power Plant Equipment	5.38	5.15	0.23	0.04466
<u>WYODAK</u>					
310.20	Land Rights	2.84	1.65	1.19	0.721212
311.00	Structures & Improvements	3.41	2.01	1.40	0.696517
312.00	Boiler Plant Equipment	5.43	3.09	2.34	0.757282
314.00	Turbogenerator Units	5.27	3.12	2.15	0.689103
315.00	Accessory Electric Equipment	4.34	2.44	1.90	0.778689
316.00	Misc. Power Plant Equipment	6.52	4.07	2.45	0.601966

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
Remove system alloc. deferral	403SP	1	(638,683)	SG	27.138%	(173,327)	6.5.1
Remove system alloc. reversal	403SP	1	<u>(2,291,814)</u>	SG	27.138%	<u>(621,956)</u>	6.5.2
			<u><u>(2,930,496)</u></u>			<u><u>(795,283)</u></u>	

Description of Adjustment:

The Company established a regulatory asset to track and defer any aggregate net increase in allocated depreciation expense in dockets in Wyoming, Utah, and Idaho for depreciation rates that became effective January 1, 2014. New depreciation rates went into effect in January of 2021, which no longer require the giveback reallocation. The deferral is being removed from a system allocation and being reallocated situs to the specific states.

PacifiCorp
Oregon Results of Operations - December 2020
Depreciation Allocation Correction Adjustment
Total Annual Deferred Depreciation Amortization

FERC Account	Account Number	Description	Total
4032000	565131	Amortize Deferred Depr Exp - Steam - UT	128,043
		Amortize Deferred Depr Exp - Steam - WY	442,191
		Cholla Plant FERC Adj-Accum Depr	(5,184)
		Defer Deprac Expense - Steam - ID	(2,039,800)
		ID - ECAM Def Depr Amort - FY2020	1,777,135
		ID - ECAM Def Depr Amort - FY2021	168,220
		ID ECAM Def Depr Amort - FY2020	168,078
Grand Total			638,683

Ref 6.5

PacifiCorp
Oregon Results of Operations - December 2020
Depreciation Allocation Correction Adjustment
Total Annual Reverse Give-Back

FERC Account	Account Number	Description	Total	
4032000	565131	OR - Reverse give-back - Colstrip	639,303	
		OR - Reverse give-back - Hunter 1&2 Common	32,194	
		OR - Reverse give-back - Hunter Common	157,208	
		OR - Reverse give-back - Hunter Unit 1	479,674	
		OR - Reverse give-back - Hunter Unit 2	316,272	
		OR - Reverse give-back - Hunter Unit 3	667,162	
Grand Total			2,291,814	Ref 6.5

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Expense:							
Depreciation Expense	403SP	3	95,384,760	SG	27.138%	25,885,673	
Depreciation Expense	403SP	3	13,640,475	SG	27.138%	3,701,775	
Depreciation Expense	403SP	3	10,313,064	SG	27.138%	2,798,776	
Depreciation Expense	403SP	3	-	SG	27.138%	-	
Depreciation Expense	403HP	3	387,282	SG-U	27.138%	105,101	
Depreciation Expense	403HP	3	1,502,732	SG-P	27.138%	407,814	
Depreciation Expense	403HP	3	(17,105)	SG-U	27.138%	(4,642)	
Depreciation Expense	403HP	3	450,081	SG-P	27.138%	122,144	
Depreciation Expense	403OP	3	10,157,626	SG	27.138%	2,756,593	
Depreciation Expense	403OP	3	30,312,187	SG	27.138%	8,226,171	
Depreciation Expense	403OP	3	868,962	SG	27.138%	235,820	
Depreciation Expense	403TP	3	(2,127,922)	SG	27.138%	(577,479)	
Depreciation Expense	403TP	3	(252,455)	SG	27.138%	(68,512)	
Depreciation Expense	403TP	3	(263,319)	SG	27.138%	(71,460)	
Depreciation Expense	403364	3	-	CA	Situs	-	
Depreciation Expense	403364	3	(6,162,002)	OR	Situs	(6,162,002)	
Depreciation Expense	403364	3	(977,424)	WA	Situs	-	
Depreciation Expense	403364	3	(1,512,081)	UT	Situs	-	
Depreciation Expense	403364	3	(397,967)	ID	Situs	-	
Depreciation Expense	403364	3	(1,697,432)	WY	Situs	-	
Depreciation Expense	403364	3	(407,464)	WY	Situs	-	
Depreciation Expense	403GP	3	10,127	CA	Situs	-	
Depreciation Expense	403GP	3	71,140	OR	Situs	71,140	
Depreciation Expense	403GP	3	(51,286)	WA	Situs	-	
Depreciation Expense	403GP	3	487,575	UT	Situs	-	
Depreciation Expense	403GP	3	21,051	ID	Situs	-	
Depreciation Expense	403GP	3	34,467	WY	Situs	-	
Depreciation Expense	403GP	3	13,192	WY	Situs	-	
Depreciation Expense	403GP	3	848,652	SO	28.143%	238,836	
Depreciation Expense	403GP	3	50,375	SG	27.138%	13,671	
Depreciation Expense	403GP	3	526	SG	27.138%	143	
Depreciation Expense	403GP	3	16,497	SG	27.138%	4,477	
Depreciation Expense	403GP	3	(134,177)	SG	27.138%	(36,413)	
Depreciation Expense	403GP	3	-	SG	27.138%	-	
Depreciation Expense	403GP	3	8,517	SE	24.937%	2,124	
Depreciation Expense	403GP	3	84,740	CN	31.110%	26,363	
			<u>150,663,393</u>			<u>37,676,113</u>	6.6.5
Excess Reserve Giveback:							
Idaho Distribution	403364	3	2,508,698	ID	Situs	-	
Utah Distribution	403364	3	23,109,549	UT	Situs	-	
Wyoming Distribution	403364	3	2,077,204	WY	Situs	-	
Blundell Geothermal Plant	403SP	3	785,202	SG	27.138%	213,089	
Gadsby Steam Plant	403SP	3	2,341,500	SG	27.138%	635,440	
Hunter Steam Plant	403SP	3	5,927,184	SG	27.138%	1,608,529	
Colstrip Steam Plant	403SP	3	2,293,038	SG	27.138%	622,288	
			<u>39,042,375</u>			<u>3,079,347</u>	

Description of Adjustment:

This adjustment normalizes the impact of the stipulated depreciation rates for the period January 2021 through December 2021. The rates are in accordance to the stipulation filed under Oregon Docket UM 1968.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Tax:							
Schedule M Additions	SCHMAT	3	157,966,598	SG	27.138%	42,869,236	
Schedule M Additions	SCHMAT	3	370,177	SG-U	27.138%	100,459	
Schedule M Additions	SCHMAT	3	1,952,812	SG-P	27.138%	529,957	
Schedule M Additions	SCHMAT	3	10,127	CA	Situs	-	
Schedule M Additions	SCHMAT	3	(376,916)	ID	Situs	-	
Schedule M Additions	SCHMAT	3	(6,090,862)	OR	Situs	(6,090,862)	
Schedule M Additions	SCHMAT	3	(1,024,506)	UT	Situs	-	
Schedule M Additions	SCHMAT	3	(1,028,710)	WA	Situs	-	
Schedule M Additions	SCHMAT	3	(1,662,965)	WY	Situs	-	
Schedule M Additions	SCHMAT	3	(394,272)	WY	Situs	-	
Schedule M Additions	SCHMAT	3	848,652	SO	28.143%	238,836	
Schedule M Additions	SCHMAT	3	8,517	SE	24.937%	2,124	
Schedule M Additions	SCHMAT	3	84,740	CN	31.110%	26,363	
			<u>150,663,393</u>			<u>37,676,113</u>	
Schedule M Deductions	SCHMAT	3	2,508,698	ID	Situs	-	
Schedule M Deductions	SCHMAT	3	23,109,549	UT	Situs	-	
Schedule M Deductions	SCHMAT	3	2,077,204	WY	Situs	-	
Schedule M Deductions	SCHMAT	3	11,346,924	SG	27.138%	3,079,347	
			<u>39,042,375</u>			<u>3,079,347</u>	
Deferred Income Tax Expense	41110	3	(41,628,438)	SG	27.138%	(11,297,194)	
Deferred Income Tax Expense	41110	3	(91,014)	SG-U	27.138%	(24,700)	
Deferred Income Tax Expense	41110	3	(480,130)	SG-P	27.138%	(130,298)	
Deferred Income Tax Expense	41110	3	(2,490)	CA	Situs	-	
Deferred Income Tax Expense	41110	3	(524,133)	ID	Situs	-	
Deferred Income Tax Expense	41110	3	1,497,536	OR	Situs	1,497,536	
Deferred Income Tax Expense	41110	3	(5,429,961)	UT	Situs	-	
Deferred Income Tax Expense	41110	3	252,925	WA	Situs	-	
Deferred Income Tax Expense	41110	3	(101,847)	WY	Situs	-	
Deferred Income Tax Expense	41110	3	96,938	WY	Situs	-	
Deferred Income Tax Expense	41110	3	(208,655)	SO	28.143%	(58,722)	
Deferred Income Tax Expense	41110	3	(2,094)	SE	24.937%	(522)	
Deferred Income Tax Expense	41110	3	(20,835)	CN	31.110%	(6,482)	
			<u>(46,642,198)</u>			<u>(10,020,382)</u>	
Accum Def. Inc. Tax Bal.	282	3	20,814,219	SG	27.138%	5,648,597	
Accum Def. Inc. Tax Bal.	282	3	45,507	SG-U	27.138%	12,350	
Accum Def. Inc. Tax Bal.	282	3	240,065	SG-P	27.138%	65,149	
Accum Def. Inc. Tax Bal.	282	3	1,245	CA	Situs	-	
Accum Def. Inc. Tax Bal.	282	3	262,067	ID	Situs	-	
Accum Def. Inc. Tax Bal.	282	3	(748,768)	OR	Situs	(748,768)	

Description of Adjustment:

This adjustment normalizes the impact of the stipulated depreciation rates for the period January 2021 through December 2021. The rates are in accordance to the stipulation filed under Oregon Docket UM 1968.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax (cont.)							
Accum Def. Inc. Tax Bal.	282	3	2,714,981	UT	Situs	-	
Accum Def. Inc. Tax Bal.	282	3	(126,463)	WA	Situs	-	
Accum Def. Inc. Tax Bal.	282	3	50,924	WY	Situs	-	
Accum Def. Inc. Tax Bal.	282	3	(48,469)	WY	Situs	-	
Accum Def. Inc. Tax Bal.	282	3	104,328	SO	28.143%	29,361	
Accum Def. Inc. Tax Bal.	282	3	1,047	SE	24.937%	261	
Accum Def. Inc. Tax Bal.	282	3	10,418	CN	31.110%	3,241	
			<u>23,321,099</u>			<u>5,010,191</u>	
Adjustment to Expense:							
Steam Operations	500	3	251,160	SG	27.138%	68,160	
Fuel Related-Non NPC	501	3	375	SE	24.937%	94	
Steam Maintenance	512	3	194,130	SG	27.138%	52,683	
Hydro Operations	535	3	48,193	SG-P	27.138%	13,079	
Hydro Operations	535	3	33,960	SG-U	27.138%	9,216	
Hydro Maintenance	545	3	9,407	SG-P	27.138%	2,553	
Hydro Maintenance	545	3	1,853	SG-U	27.138%	503	
Other Operations	548	3	39,593	SG	27.138%	10,745	
Other Operations	549	3	102	OR	Situs	102	
Other Maintenance	553	3	12,268	SG	27.138%	3,329	
Other Power Supply Expenses	557	3	118,215	SG	27.138%	32,081	
Other Power Supply Expenses	557	3	164	OR	Situs	-	
Transmission Operations	560	3	83,817	SG	27.138%	22,746	
Transmission Maintenance	571	3	57,163	SG	27.138%	15,513	
Distribution Operations	580	3	88,766	SNPD	26.951%	23,923	
Distribution Operations	580	3	101,365	OR	Situs	32,596	
Distribution Maintenance	593	3	30,872	SNPD	26.951%	8,320	
Distribution Maintenance	593	3	364,618	OR	Situs	119,716	
Customer Accounts	903	3	108,646	CN	31.110%	33,800	
Customer Accounts	903	3	45,512	OR	Situs	7,069	
Customer Services	908	3	14,219	CN	31.110%	4,424	
Customer Services	908	3	105	OTHER	0.000%	-	
Customer Services	908	3	24,536	OR	Situs	8,568	
Administrative & General	920	3	195,504	SO	28.143%	55,021	
Administrative & General	920	3	17,130	OR	Situs	5,528	
Administrative & General	935	3	7,978	SO	28.143%	2,245	
Administrative & General	935	3	42	OR	Situs	30	
			<u>1,849,695</u>			<u>532,045</u>	6.6.6
Adjustment to Expense:							
Customer Accounts	903	3	228	CN	31.110%	71	
Administrative & General	921	3	15,501	SO	28.143%	4,362	
Fuel Related - Non-NPC	501	3	140,896	SE	24.937%	35,135	
Steam Maintenance	512	3	434,712	SG	27.138%	117,973	
Hydro Operations	535	3	132,275	SG-P	27.138%	35,897	
Hydro Operations	535	3	50,322	SG-U	27.138%	13,656	
			<u>773,934</u>			<u>207,095</u>	6.6.6
Description of Adjustment:							

This adjustment reflects the incremental depreciation expense for the depreciation study rates for vehicles for the period January 2021 through December 2021. The rates are in accordance to the stipulation filed under Oregon Docket UM 1968.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	3	1,467,070	SG	27.138%	398,136	
Schedule M Adjustment	SCHMAT	3	141,271	SE	24.937%	35,229	
Schedule M Adjustment	SCHMAT	3	218,983	SO	28.143%	61,628	
Schedule M Adjustment	SCHMAT	3	123,092	CN	31.110%	38,295	
Schedule M Adjustment	SCHMAT	3	105	OTHER	0.000%	-	
Schedule M Adjustment	SCHMAT	3	26,399	CA	Situs	-	
Schedule M Adjustment	SCHMAT	3	35,162	ID	Situs	-	
Schedule M Adjustment	SCHMAT	3	173,608	OR	Situs	173,608	
Schedule M Adjustment	SCHMAT	3	225,193	UT	Situs	-	
Schedule M Adjustment	SCHMAT	3	35,600	WA	Situs	-	
Schedule M Adjustment	SCHMAT	3	53,363	WY	Situs	-	
Schedule M Adjustment	SCHMAT	3	4,145	WY	Situs	-	
Schedule M Adjustment	SCHMAT	3	119,638	SNPD	26.951%	32,244	
			<u>2,623,629</u>			<u>739,139</u>	
Deferred Income Tax Expense	41110	3	(360,703)	SG	27.138%	(97,888)	
Deferred Income Tax Expense	41110	3	(34,734)	SE	24.937%	(8,662)	
Deferred Income Tax Expense	41110	3	(53,841)	SO	28.143%	(15,152)	
Deferred Income Tax Expense	41110	3	(30,264)	CN	31.110%	(9,415)	
Deferred Income Tax Expense	41110	3	(26)	OTHER	0.000%	-	
Deferred Income Tax Expense	41110	3	(6,491)	CA	Situs	-	
Deferred Income Tax Expense	41110	3	(8,645)	ID	Situs	-	
Deferred Income Tax Expense	41110	3	(42,684)	OR	Situs	(42,684)	
Deferred Income Tax Expense	41110	3	(55,367)	UT	Situs	-	
Deferred Income Tax Expense	41110	3	(8,753)	WA	Situs	-	
Deferred Income Tax Expense	41110	3	(13,120)	WY	Situs	-	
Deferred Income Tax Expense	41110	3	(1,019)	WY	Situs	-	
Deferred Income Tax Expense	41110	3	(29,415)	SNPD	26.951%	(7,928)	
			<u>(645,062)</u>			<u>(181,729)</u>	
Accum. Def. Inc. Tax Bal.	282	3	180,352	SG	27.138%	48,944	
Accum. Def. Inc. Tax Bal.	282	3	17,367	SE	24.937%	4,331	
Accum. Def. Inc. Tax Bal.	282	3	26,921	SO	28.143%	7,576	
Accum. Def. Inc. Tax Bal.	282	3	15,132	CN	31.110%	4,708	
Accum. Def. Inc. Tax Bal.	282	3	13	OTHER	0.000%	-	
Accum. Def. Inc. Tax Bal.	282	3	3,246	CA	Situs	-	
Accum. Def. Inc. Tax Bal.	282	3	4,323	ID	Situs	-	
Accum. Def. Inc. Tax Bal.	282	3	21,342	OR	Situs	21,342	
Accum. Def. Inc. Tax Bal.	282	3	27,684	UT	Situs	-	
Accum. Def. Inc. Tax Bal.	282	3	4,377	WA	Situs	-	
Accum. Def. Inc. Tax Bal.	282	3	6,560	WY	Situs	-	
Accum. Def. Inc. Tax Bal.	282	3	510	WY	Situs	-	
Accum. Def. Inc. Tax Bal.	282	3	14,708	SNPD	26.951%	3,964	
			<u>322,531</u>			<u>90,865</u>	

Description of Adjustment:

This adjustment reflects the incremental depreciation expense for the depreciation study rates for vehicles for the period January 2021 through December 2021. The rates are in accordance to the stipulation filed under Oregon Docket UM 1968.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Reserve:							
Depreciation Reserve	108SP	3	(47,692,380)	SG	27.138%	(12,942,837)	
Depreciation Reserve	108SP	3	(6,820,238)	SG	27.138%	(1,850,887)	
Depreciation Reserve	108SP	3	(5,156,532)	SG	27.138%	(1,399,388)	
Depreciation Reserve	108SP	3	-	SG	27.138%	-	
Depreciation Reserve	108HP	3	(193,641)	SG-U	27.138%	(52,551)	
Depreciation Reserve	108HP	3	(751,366)	SG-P	27.138%	(203,907)	
Depreciation Reserve	108HP	3	8,552	SG-U	27.138%	2,321	
Depreciation Reserve	108HP	3	(225,040)	SG-P	27.138%	(61,072)	
Depreciation Reserve	108OP	3	(5,078,813)	SG	27.138%	(1,378,297)	
Depreciation Reserve	108OP	3	(15,156,093)	SG	27.138%	(4,113,086)	
Depreciation Reserve	108OP	3	(434,481)	SG	27.138%	(117,910)	
Depreciation Reserve	108TP	3	1,063,961	SG	27.138%	288,739	
Depreciation Reserve	108TP	3	126,228	SG	27.138%	34,256	
Depreciation Reserve	108TP	3	131,660	SG	27.138%	35,730	
Depreciation Reserve	108364	3	-	CA	Situs	-	
Depreciation Reserve	108364	3	3,081,001	OR	Situs	3,081,001	
Depreciation Reserve	108364	3	488,712	WA	Situs	-	
Depreciation Reserve	108364	3	756,040	UT	Situs	-	
Depreciation Reserve	108364	3	198,984	ID	Situs	-	
Depreciation Reserve	108364	3	848,716	WY	Situs	-	
Depreciation Reserve	108364	3	203,732	WY	Situs	-	
Depreciation Reserve	108GP	3	(5,063)	CA	Situs	-	
Depreciation Reserve	108GP	3	(35,570)	OR	Situs	(35,570)	
Depreciation Reserve	108GP	3	25,643	WA	Situs	-	
Depreciation Reserve	108GP	3	(243,787)	UT	Situs	-	
Depreciation Reserve	108GP	3	(10,526)	ID	Situs	-	
Depreciation Reserve	108GP	3	(17,233)	WY	Situs	-	
Depreciation Reserve	108GP	3	(6,596)	WY	Situs	-	
Depreciation Reserve	108GP	3	(424,326)	SO	28.143%	(119,418)	
Depreciation Reserve	108GP	3	(25,187)	SG	27.138%	(6,835)	
Depreciation Reserve	108GP	3	(263)	SG	27.138%	(71)	
Depreciation Reserve	108GP	3	(8,248)	SG	27.138%	(2,238)	
Depreciation Reserve	108GP	3	67,088	SG	27.138%	18,207	
Depreciation Reserve	108GP	3	-	SG	27.138%	-	
Depreciation Reserve	108GP	3	(4,259)	SE	24.937%	(1,062)	
Depreciation Reserve	108GP	3	(42,370)	CN	31.110%	(13,182)	
			<u>(75,331,696)</u>			<u>(18,838,056)</u>	

Description of Adjustment:

This adjustment normalizes the depreciation reserve to reflect the impact of the depreciation study rates which were filed in a stipulation under Oregon Docket UM 1968.

PacifiCorp
Results of Operations - December 2020
Depreciation Study Adjustment

December 2020 Depreciation Expense	Depreciation Allocation Correction Adj.	Oregon Coal Fired Steam Plant Depreciation	Remove Rolling Hills	Emissions Control Equipment Disallowance	Carbon Plant	CY 2020 Annual. ¹	Total Normalized Depreciation Expense	Stipulated Rate	Current Rate	Rate % Change	Depreciation Adjustment Jan21 to Dec21 ²	Adjusted Depreciation Expense	Accum. Depreciation
182,170,863	(2,930,496)	95,011,236		(295,260)	(14,303,042)	203,128	259,856,429	6.991%	5.114%	36.707%	95,384,760	355,241,190	(47,692,380)
29,981,412	-					-	29,981,412	6.696%	4.602%	45.496%	13,640,475	43,621,888	(6,820,238)
29,364,285	-					-	29,364,285	5.017%	3.713%	35.121%	10,313,064	39,677,349	(5,156,532)
15,176,174	-	10,645,693				-	25,821,867	0.000%	N/A				
6,331,929	-					75,316	6,407,246	4.695%	4.427%	6.044%	387,282	6,794,528	(193,641)
18,267,614	-					113,556	18,381,169	2.807%	2.595%	8.175%	1,502,732	19,883,901	(751,366)
1,369,767	-					-	1,369,767	3.184%	3.225%	-1.249%	(17,105)	1,352,663	8,552
4,197,946	-					-	4,197,946	2.553%	2.306%	10.721%	450,081	4,648,027	(225,040)
60,159,696	-		(6,572,403)			330,907	53,918,200	3.502%	2.947%	18.839%	10,157,626	64,075,825	(5,078,813)
63,133,839	-					29,251,730	92,385,570	4.401%	3.314%	32.811%	30,312,187	122,697,756	(15,156,093)
3,263,316	-					-	3,263,316	4.825%	3.810%	26.628%	868,962	4,132,278	(434,481)
96,761,711	-					15,717,441	112,479,153	1.720%	1.753%	-1.892%	(2,127,922)	110,351,230	1,063,961
8,603,595	-					-	8,603,595	1.700%	1.752%	-2.934%	(252,455)	8,351,140	126,228
10,769,552	-					-	10,769,552	1.673%	1.715%	-2.445%	(263,319)	10,506,233	131,660
7,636,510	-					222,897	7,859,407	2.685%	2.685%	0.000%	-	7,859,407	-
57,020,127	-					921,597	57,941,723	2.266%	2.536%	-10.635%	(6,162,002)	51,779,721	3,081,001
15,213,506	-					260,383	15,473,889	2.592%	2.766%	-6.317%	(977,424)	14,496,465	488,712
59,706,549	-					427,936	60,134,485	2.541%	2.606%	-2.514%	(1,512,081)	58,622,404	756,040
7,681,754	-					126,923	7,808,677	2.564%	2.702%	-5.096%	(397,967)	7,410,710	198,984
17,696,110	-					94,124	17,790,234	2.685%	2.968%	-9.541%	(1,697,432)	16,092,802	848,716
3,959,459	-					-	3,959,459	2.681%	2.988%	-10.291%	(407,464)	3,551,995	203,732
420,495	-					-	420,495	2.029%	1.981%	2.408%	10,127	430,622	(5,063)
5,433,672	-					-	5,433,672	2.591%	2.557%	1.309%	71,140	5,504,812	(35,570)
1,125,057	-					-	1,125,057	2.389%	2.503%	-4.559%	(51,286)	1,073,771	25,643
4,993,165	-					3,729	4,996,894	2.221%	2.024%	9.758%	487,575	5,484,469	(243,787)
961,418	-					-	961,418	2.006%	1.963%	2.190%	21,051	982,469	(10,526)
1,959,495	-					-	1,959,495	2.560%	2.515%	1.759%	34,467	1,993,962	(17,233)
392,503	-					-	392,503	2.258%	2.185%	3.361%	13,192	405,695	(6,596)
15,283,377	-					656,856	15,940,234	5.791%	5.498%	5.324%	848,652	16,788,886	(424,326)
10,105,808	-					44,239	10,150,047	3.457%	3.440%	0.496%	50,375	10,200,422	(25,187)
19,216	-					-	19,216	2.093%	2.037%	2.738%	526	19,742	(263)
70,008	-					-	70,008	1.231%	0.996%	23.564%	16,497	86,505	(8,248)
134,177	-					-	134,177	0.000%	-35.540%	-100.000%	(134,177)	-	67,088
8,187	-					-	8,187	3.982%	3.982%	0.000%	-	8,187	0
105,038	-					-	105,038	3.631%	3.359%	8.109%	8,517	113,555	(4,259)
957,388	-					-	957,388	5.953%	5.469%	8.851%	84,740	1,042,128	(42,370)
740,434,720	(2,930,496)	105,656,929	(6,572,403)	(295,260)	(14,303,042)	48,450,764	870,441,211				150,663,393	995,282,738	(75,331,696)
	Ref. 6.5	Ref. 6.4	Ref. 8.9	Ref. 8.14	Ref. 8.10	Ref. 6.1					Ref.6.6		Ref.6.6.4
158,429	Klamath												
740,593,149	Total												

1) Amounts do not include intangible plant
2) (Rate % Change x Total Normalized Depreciation Expense)

PacifiCorp
Results of Operations - December 2020
Depreciation Study Adjustment -Vehicle Depreciation Expense

Factor	EPIS	Annual Depreciation Existing Rates	Annual Depreciation Stipulated Rates	Difference¹		
CA	8,916,032	463,911	639,344	175,433		
DGP	332,616	16,807	18,948	2,141		
DGU	1,326,017	62,199	76,235	14,036		
IDU	22,239,188	976,242	1,433,702	457,460		
OR	69,741,305	4,230,675	4,034,134	(196,542)		
SE	564,046	27,008	36,685	9,677		
SG	67,483,988	3,351,850	3,998,183	646,333		
SO	15,732,900	797,083	1,144,903	347,820		
SSGCH	1,667,565	32,868	0	(32,868)		
SSGCT	44,655	1,646	2,931	1,285		
UT	97,568,506	5,054,250	6,664,948	1,610,698		
WA	15,476,164	850,709	698,147	(152,562)		
WYP	32,869,920	1,787,430	2,419,844	632,414		
WYU	6,221,077	337,603	445,721	108,118		
Grand Total	340,183,979	17,990,283	21,613,724	3,623,441		
			WEBA Allocation	78.64%	2,849,507	
			Direct Allocation	21.36%	<u>773,934</u>	Ref 6.6.2
					3,623,441	
			WEBA Allocation	78.64%	2,849,507	
			Capital/Non Utility	35.09%	<u>999,812</u>	Ref 6.6.2
					1,849,695	

1) This is the difference between the stipulated depreciation study rates and the existing rates.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
Glenrock 3 Buy-down	407	1	7,133,899	OR	Situs	7,133,899	6.7.1
Dunlap Buy-down	407	1	26,889,854	OR	Situs	26,889,854	6.7.1
Marengo 1 Buy-Down	407	1	26,132,858	OR	Situs	26,132,858	6.7.1
Marengo 2 Buy-down	407	1	13,858,068	OR	Situs	13,858,068	6.7.1
			<u>74,014,678</u>			<u>74,014,678</u>	
Adjustment to Reserves							
RAC buy-down reserves adj	108OP	1	(164,555,218)	OR	Situs	(164,555,218)	6.7.1

Description of Adjustment:

This adjustment corrects the allocation of replaced assets approved to be bought down due to repowering in the base period for Glenrock 3, Dunlap, and Marengo 1 & 2 wind facilities, as well as bring into rate base the accumulated reserves adjustment for wind facilities buy-downs due to the repowering project.

Year	Account	Actual FERC Account	Revised FERC Account	Text	Booked Alloc.	Correct Alloc.	Amount	
2020	565243	4034000	4070000	Oregon Portion of NBV - Glenrock 3	NUTIL	OR	7,133,899	Ref 6.7
2020	565243	4034000	4070000	Oregon Portion of NBV - Dunlap	NUTIL	OR	26,889,854	Ref 6.7
2020	565243	4034000	4070000	Oregon Portion of NBV - Marengo 1	NUTIL	OR	26,132,858.40	Ref 6.7
2020	565243	4034000	4070000	Oregon Portion of NBV - Marengo 2	NUTIL	OR	13,858,067.56	Ref 6.7

Year	Account	Actual FERC Account	Text	Booked Alloc.	Correct Alloc.	13 Mo. Avg.	
2020	145243	1085000	Production Plant - OR Buy-down Adj.	NUTIL	OR	(164,555,218)	Ref 6.7

Tab 7 – Taxes

	7.1	7.2	7.3	7.4	7.5	7.6	0
Total Normalized	Interest True Up	Property Tax Expense	Production Tax Credits	PowerTax ADIT Balance	EDIT Balances Adjustment	Wyoming Wind Generation Tax	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	8,725,745	-	8,809,476	-	-	(83,731)	-
23 Income Taxes: Federal	(17,195,029)	(731,625)	(1,766,000)	(23,800,080)	9,085,891	-	16,785
24 State	1,495,861	(165,693)	(399,950)	-	2,057,703	-	3,801
25 Deferred Income Taxes	(24,311,195)	-	-	-	(11,143,594)	(13,167,601)	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(31,284,618)	(897,317)	6,643,525	(23,800,080)	(0)	(13,167,601)	(63,144)
29							
30 Operating Rev For Return:	31,284,618	897,317	(6,643,525)	23,800,080	0	13,167,601	63,144
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	(14,802,577)	-	-	-	(4,706,012)	(10,096,565)	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	41,247,963	-	-	-	-	41,247,963	-
54							
55 Total Deductions:	26,445,386	-	-	-	(4,706,012)	31,151,398	-
56							
57 Total Rate Base:	26,445,386	-	-	-	(4,706,012)	31,151,398	-
58							
59							
60 Estimated ROE impact	1.312%	0.041%	-0.300%	1.075%	0.017%	0.481%	0.003%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(8,725,745)	-	(8,809,476)	-	-	-	83,731
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	3,649,619	3,649,619	-	-	-	-	-
70 Schedule "M" Additions	45,323,851	-	-	-	45,323,851	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	32,948,487	(3,649,619)	(8,809,476)	-	45,323,851	-	83,731
73							
74 State Income Taxes	1,495,861	(165,693)	(399,950)	-	2,057,703	-	3,801
75							
76 Taxable Income	31,452,626	(3,483,926)	(8,409,525)	-	43,266,149	-	79,929
77							
78 Federal Income Tax - Calculated	6,605,051	(731,625)	(1,766,000)	-	9,085,891	-	16,785
79 Adjustments to Calculated Tax:							
80 Renewable Energy Tax Credits	(23,800,080)	-	-	(23,800,080)	-	-	-
81 Federal Income Taxes	(17,195,029)	(731,625)	(1,766,000)	(23,800,080)	9,085,891	-	16,785

	7.1	7.2	7.3	7.4	7.5	7.6	0
Total Normalized	Interest True Up	Property Tax Expense	Production Tax Credits	PowerTax ADIT Balance	EDIT Balances Adjustment	Wyoming Wind Generation Tax	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	11,474,709	2,388,818	-	-	9,085,891	-	-
24 State	2,598,704	541,001	-	-	2,057,703	-	-
25 Deferred Income Taxes	(11,143,594)	-	-	-	(11,143,594)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	2,929,818	2,929,819	-	-	(0)	-	-
29							
30 Operating Rev For Return:	(2,929,818)	(2,929,819)	-	-	0	-	-
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	(14,802,577)	-	-	-	(4,706,012)	(10,096,565)	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	41,247,963	-	-	-	-	41,247,963	-
54							
55 Total Deductions:	26,445,386	-	-	-	(4,706,012)	31,151,398	-
56							
57 Total Rate Base:	26,445,386	-	-	-	(4,706,012)	31,151,398	-
58							
59							
60 Estimated ROE impact	-0.225%	-0.132%	0.000%	0.000%	0.017%	-0.110%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(11,916,323)	(11,916,323)	-	-	-	-	-
70 Schedule "M" Additions	45,323,851	-	-	-	45,323,851	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	57,240,174	11,916,323	-	-	45,323,851	-	-
73							
74 State Income Taxes	2,598,704	541,001	-	-	2,057,703	-	-
75							
76 Taxable Income	54,641,470	11,375,322	-	-	43,266,149	-	-
77							
78 Federal Income Tax - Calculated	11,474,709	2,388,818	-	-	9,085,891	-	-
79 Adjustments to Calculated Tax:	-	-	-	-	-	-	-
80 Renewable Energy Tax Credits	-	-	-	-	-	-	-
81 Federal Income Taxes	11,474,709	2,388,818	-	-	9,085,891	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	0
Total Normalized	Interest True Up	Property Tax Expense	Production Tax Credits	PowerTax ADIT Balance	EDIT Balances Adjustment	Wyoming Wind Generation Tax	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	(2,466,931)	(2,466,931)	-	-	-	-	-
24 State	(558,692)	(558,692)	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(3,025,623)	(3,025,623)	-	-	-	-	-
29							
30 Operating Rev For Return:	3,025,623	3,025,623	-	-	-	-	-
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	0.153%	0.153%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	12,305,982	12,305,982	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(12,305,982)	(12,305,982)	-	-	-	-	-
73							
74 State Income Taxes	(558,692)	(558,692)	-	-	-	-	-
75							
76 Taxable Income	(11,747,290)	(11,747,290)	-	-	-	-	-
77							
78 Federal Income Tax - Calculated	(2,466,931)	(2,466,931)	-	-	-	-	-
79 Adjustments to Calculated Tax:	-	-	-	-	-	-	-
80 Renewable Energy Tax Credits	-	-	-	-	-	-	-
81 Federal Income Taxes	(2,466,931)	(2,466,931)	-	-	-	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	0	
Total Normalized	Interest True Up	Property Tax Expense	Production Tax Credits	PowerTax ADIT Balance	EDIT Balances Adjustment	Wyoming Wind Generation Tax	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	8,725,745	-	8,809,476	-	-	(83,731)	-	
23 Income Taxes: Federal	(26,202,806)	(653,511)	(1,766,000)	(23,800,080)	-	16,785	-	
24 State	(544,151)	(148,002)	(399,950)	-	-	3,801	-	
25 Deferred Income Taxes	(13,167,601)	-	-	-	(13,167,601)	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	
27 Misc Revenue & Expense	-	-	-	-	-	-	-	
28 Total Operating Expenses:	(31,188,813)	(801,513)	6,643,525	(23,800,080)	-	(13,167,601)	(63,144)	
29								
30 Operating Rev For Return:	31,188,813	801,513	(6,643,525)	23,800,080	-	13,167,601	63,144	
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	1.391%	0.036%	-0.296%	1.062%	0.000%	0.587%	0.003%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(8,725,745)	-	(8,809,476)	-	-	83,731	-	
67 Other Deductions	-	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	-	
69 Interest	3,259,960	3,259,960	-	-	-	-	-	
70 Schedule "M" Additions	-	-	-	-	-	-	-	
71 Schedule "M" Deductions	-	-	-	-	-	-	-	
72 Income Before Tax	(11,985,705)	(3,259,960)	(8,809,476)	-	-	83,731	-	
73								
74 State Income Taxes	(544,151)	(148,002)	(399,950)	-	-	3,801	-	
75								
76 Taxable Income	(11,441,554)	(3,111,958)	(8,409,525)	-	-	79,929	-	
77								
78 Federal Income Tax - Calculated	(2,402,726)	(653,511)	(1,766,000)	-	-	16,785	-	
79 Adjustments to Calculated Tax:								
80 Renewable Energy Tax Credits	(23,800,080)	-	-	(23,800,080)	-	-	-	
81 Federal Income Taxes	(26,202,806)	(653,511)	(1,766,000)	(23,800,080)	-	16,785	-	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Interest Expense - Type 1	427	1	(11,916,323)	OR	Situs	(11,916,323)	Below
Other Interest Expense - Type 2	427	2	12,305,982	OR	Situs	12,305,982	Below
Other Interest Expense - Type 3	427	3	3,259,960	OR	Situs	3,259,960	Below
Total			<u>3,649,619</u>			<u>3,649,619</u>	2.18
Adjustment Detail:							
Type 1							
Jurisdiction Specific Adjusted Rate Base						3,831,977,816	1.0
Weighted Cost of Debt:						<u>2.359%</u>	2.1
Trued-up Interest Expense						90,404,621	1.0
Actual Interest Expense						<u>102,320,944</u>	2.18
Total Interest True-up Adjustment						<u>(11,916,323)</u>	1.0
Type 2							
Jurisdiction Specific Adjusted Rate Base						4,353,591,082	1.0
Weighted Cost of Debt:						<u>2.359%</u>	2.1
Trued-up Interest Expense						102,710,603	1.0
Type 1 Interest Expense						<u>90,404,621</u>	1.0
Total Interest True-up Adjustment						<u>12,305,982</u>	1.0
Type 3							
Jurisdiction Specific Adjusted Rate Base						4,491,770,896	2.2
Weighted Cost of Debt:						<u>2.359%</u>	2.1
Trued-up Interest Expense						105,970,563	2.18
Type 2 Interest Expense						<u>102,710,603</u>	1.0
Total Interest True-up Adjustment						<u>3,259,960</u>	1.0

Description of Adjustment:

This adjustment synchronizes interest expense with the jurisdictional allocated rate base by multiplying the rate base by the Company's weighted cost of debt.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense: Taxes Other Than Income	408	3	31,302,636	GPS	28.143%	8,809,476	7.2.1

Description of Adjustment:

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

Results of Operations - December 2020
Estimated Property Tax Expense December 2021
Property Tax Adjustment Summary - Oregon

FERC Account	G/L Account	Co. Code	Total	Ref
408.15	579000	1000	159,319,758	
Total Accrued Property Tax - 12 Months End. December 2020			<u>159,319,758</u>	
Full Year 2021 Estimate			192,944,000	
Less: 2021 Cholla Plant Property Tax Expense			(2,321,606)	
Less: Property Tax Expense for 12 Months Ended 12/31/2020			(159,319,758)	
Incremental Adjustment to Property Taxes			<u><u>31,302,636</u></u>	Ref. 7.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove from Base Period:							
FED Production Tax Credits	40910	3	89,377,738	SG	27.138%	24,255,478	B6
Add in to Test Period							
FED Production Tax Credits	40910	3	(177,077,405)	SG	27.138%	(48,055,558)	

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 restating adjustment removes the base period Renewable Energy Tax credits which are reflected in the Company's Transition Adjustment Mechanism filings annually.

Pro Forma Period - December 2021					
Description	Available KWh	In-Service Date	PTC Eligible KWh	Factor (inflated tax per unit)	Federal Income Tax Credit
Wind/Geothermal					
Glenrock KWh [a]	368,339,785	9/24/2019	337,767,583	0.025	8,444,190
Glenrock III KWh [a]	136,984,298	11/24/2019	113,696,967	0.025	2,842,424
Goodnoe KWh	284,830,794	12/20/2019	284,830,794	0.025	7,120,770
High Plains Wind	382,357,501	12/19/2019	382,357,501	0.025	9,558,938
Leaning Juniper 1 KWh	299,083,409	9/13/2019	299,083,409	0.025	7,477,085
Marengo KWh	491,346,849	1/27/2020	491,346,849	0.025	12,283,671
Marengo II KWh	228,611,766	2/25/2020	228,611,766	0.025	5,715,294
McFadden Ridge	116,580,226	11/17/2019	116,580,226	0.025	2,914,506
Rolling Hills KWh [a]	-	10/17/2019	-	0.025	-
Seven Mile KWh	417,604,925	9/9/2019	417,604,925	0.025	10,440,123
Seven Mile II KWh	87,471,533	9/9/2019	87,471,533	0.025	2,186,788
Dunlap I Wind KWh	476,748,526	9/7/2020	476,748,526	0.025	11,918,713
Foote Creek I Wind	163,857,592	3/24/2021	163,857,592	0.025	4,096,440
Pryor Mountain Wind [b]	685,097,305	VARIOUS	685,097,305	0.025	17,127,433
Cedar Springs Wind II	749,501,070	12/4/2020	749,501,070	0.025	18,737,527
Ekola Flats Wind [b]	819,429,716	VARIOUS	819,429,716	0.025	20,485,743
TB Flats Wind [b]	807,155,862	VARIOUS	807,155,862	0.025	20,178,897
TB Flats Wind II [b]	621,954,506	VARIOUS	621,954,506	0.025	15,548,863
Total KWh Production	7,136,955,662		7,083,096,129		177,077,405
Total Federal Production Tax Credit					177,077,405

December 2020 Results of Operations PTC	(89,377,738)
	Ref 7.3
Pro forma Adjustment	87,699,667
	Ref 7.3

Repowering In Service dates in **bold** reflect actual in-service dates.

[a] Total available Kwh is reflected net of the generation that is not considered PTC eligible because the facility was not fully repowered. For Glenrock, the disallowed Kwh represents 8.3% of the total. For Glenrock III, the disallowed Kwh represents 17% disallowed. For Rolling Hills, the disallowed KWh represents 23.4%

[b] Pryor Mountain, Ekola Flats, and TB Flats were placed in service using circuits which results in multiple placed in service dates.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Tax:							
ADIT Balance	282	1	2,710,698,190	DITBAL	24.862%	673,922,476	7.4.1
Exchange Normalization	282	1	4,334,957	NUTIL	0.000%	-	7.4.1
Cholla SHL	190	1	(14,909,415)	SG	27.138%	(4,046,142)	7.4.1
Accel Amort of Pollution Cntrl Facilities	281	1	162,921,331	SG	27.138%	44,213,859	7.4.1
California	282	1	(63,627,894)	CA	Situs	-	7.4.1
Idaho	282	1	(166,525,212)	ID	Situs	-	7.4.1
Other	282	1	(48,888,684)	OTHER	0.000%	-	7.4.1
Oregon	282	1	(720,880,961)	OR	Situs	(720,880,961)	7.4.1
Utah	282	1	(1,269,516,176)	UT	Situs	-	7.4.1
Washington	282	1	(183,314,325)	WA	Situs	-	7.4.1
Wyoming	282	1	(418,213,864)	WY	Situs	-	7.4.1
PP&E Adjustment - 13 Mo Avg - CIAC	282	1	16,597	CIAC	26.951%	4,473	7.4.1
PP&E Adjustment - 13 Mo Avg - OTHER	282	1	273,108	OTHER	0.000%	-	7.4.1
PP&E Adjustment - 13 Mo Avg - SG	282	1	8,260,582	SG	27.138%	2,241,770	7.4.1
PP&E Adjustment - 13 Mo Avg - SNPD	282	1	(1,284,984)	SNPD	26.951%	(346,316)	7.4.1
PP&E Adjustment - 13 Mo Avg - SO	282	1	656,749	SO	28.143%	184,828	7.4.1
			<u>(0)</u>			<u>(4,706,012)</u>	
Reallocate OR Buy Down	SCHMAT	1	131,758,074	OR	Situs	131,758,074	
Reallocate UT Buy Down	SCHMAT	1	225,430,833	UT	Situs	-	
Reallocate ID Buy Down	SCHMAT	1	16,938,209	ID	Situs	-	
Reallocate Buy Downs	SCHMAT	1	<u>(374,127,116)</u>	SCHMDEXP	23.103%	<u>(86,434,223)</u>	
			-			<u>45,323,851</u>	
Reallocate OR Buy Down	41110	1	(32,394,831)	OR	Situs	(32,394,831)	
Reallocate UT Buy Down	41110	1	(55,425,777)	UT	Situs	-	
Reallocate ID Buy Down	41110	1	(4,164,530)	ID	Situs	-	
Reallocate Buy Downs	41110	1	<u>91,985,138</u>	SCHMDEXP	23.103%	<u>21,251,237</u>	
			-			<u>(11,143,594)</u>	
DTL 415.730 Contra - Cholla U4 - WY	283	1	(8,044)	OTHER	0.000%	-	
DTL 415.730 Contra - Cholla U4 - WY	283	1	<u>8,044</u>	WY	Situs	-	
			-			<u>(11,143,594)</u>	
Reg Liab. - WA Low Energy - 610.143	SCHMAT	1	818,855	WA	Situs	-	
Reg Liab. - WA Low Energy - 610.143	SCHMAT	1	(818,855)	NUTIL	0.000%	-	
Reg Liab. - WA Low Energy - 610.143	41110	1	(201,329)	WA	Situs	-	
Reg Liab. - WA Low Energy - 610.143	41110	1	201,329	NUTIL	0.000%	-	
Reg Liab. - WA Low Energy - 610.143	190	1	375,296	OTHER	0.000%	-	
Reg Liab. - WA Low Energy - 610.143	190	1	<u>(375,296)</u>	NUTIL	0.000%	-	
			-			-	

Description of Adjustment:

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

PacifiCorp
Results of Operations - December 2020
ADIT Balance Adjustment - 13 Month Average

Book Tax Difference Description	#	Total Company			STATE Allocation
		Unadjusted	Adjustment	Adjusted Utility	2020 Protocol
Cholla SHL (Tax Int. - Tax Rent)	105.221	14,909,415	(14,909,415)	0	SG
Accelerated Pollution Control Facilities Depreciation	105.128	(162,921,331)	162,921,331	0	SG
Exchange Normalization	105.160	(4,334,957)	4,334,957	0	NUTIL
RA - Solar ITC Basis Adjustment	100.110	(227,408)	227,408	0	DITBAL
30% capitalized labor costs for Power tax input	105.100	25,140,480	(25,140,480)	0	DITBAL
Capitalized Labor Costs for Powertax - Medicare Subsidy- Temp	105.101	1,565,135	(1,565,135)	0	DITBAL
Regulatory Adjustment: Effects of Ratemaking-Fixed Asset-Fed/Stat	105.115	(55,884,607)	55,884,607	0	DITBAL
Regulatory Adjustment: Depreciation Flow-Through	105.115	0	0	0	DITBAL
Solar ITC Basis Adjustment	105.116	(15,325)	15,325	0	DITBAL
Book Depreciation	105.120	2,701,690,486	(2,701,690,486)	0	DITBAL
Repair Deduction	105.122	(435,633,837)	435,633,837	0	DITBAL
Sec. 481a Adjustment - Repair Deduction	105.123	(157,453,085)	157,453,085	0	DITBAL
Tax Depreciation	105.125	(4,896,541,141)	4,896,541,141	0	DITBAL
Fixed Assets - State Modification	105.129	24,374,219	(24,374,219)	0	DITBAL
Fixed Assets - State Modification (Federal Detriment)	105.129	(5,118,570)	5,118,570	0	DITBAL
CIAC	105.130	286,656,623	(286,656,623)	0	DITBAL
Safe Harbor Lease Rate Differential	105.135	(2,421,389)	2,421,389	0	DITBAL
PP&E FIN 48 Balances	105.136	(383,923)	0	(383,923)	DITBAL
Capitalized Depreciation	105.137	(20,147,195)	20,147,195	0	DITBAL
Reimbursements	105.140	22,327,416	(22,327,416)	0	DITBAL
AFUDC - Debt	105.141a	(177,591,765)	177,591,765	0	DITBAL
AFUDC - Equity	105.141b	(109,259,443)	109,259,443	0	DITBAL
Avoided Costs	105.142	190,372,238	(190,372,238)	0	DITBAL
Capitalization of Test Energy	105.146	4,459,476	(4,459,476)	0	DITBAL
§1031 Exchange	105.147	(111,999)	111,999	0	DITBAL
Mine Safety Sec 179E Election ~PPW	105.148	(306,514)	306,514	0	DITBAL
Contract Liability Basis Adjustment - Eagle Mountain	105.151	(200,465)	200,465	0	DITBAL
Gain / (Loss) on Prop. Disposition	105.152	(65,578,824)	65,578,824	0	DITBAL
Contract Liability Basis Adjustment - Chehalis Mitigation Obligation	105.153	(64,283)	64,283	0	DITBAL
Reclass to §1031 Exchange Normalization Adjustment-Genera	105.158	181,852	(181,852)	0	DITBAL
Reclass to §1031 Exchange Normalization Adjustment-Transmission	105.159	4,153,108	(4,153,108)	0	DITBAL
Coal Mine Development	105.165	0	0	0	DITBAL
Coal Mine Extension	105.170	0	0	0	DITBAL
Removal Costs	105.175	(215,069,935)	215,069,935	0	DITBAL
Book Gain/Loss on Land Sales	105.470	14,805,175	(14,805,175)	0	DITBAL
R & E - Sec.174 Deduction	320.210	(7,719,946)	7,719,946	0	DITBAL
Reclass to Pollution Control Facilities Depreciation	105.131	162,921,331	(162,921,331)	0	DITBAL
Rounding	**	2	(2)	0	DITBAL
Accumulated Deferred Income Taxes (CA) - 13 Mo Avg	**	0	(63,627,894)	(63,627,894)	CA
Accumulated Deferred Income Taxes (IDU) - 13 Mo Avg	**	0	(166,525,212)	(166,525,212)	IDU
Accumulated Deferred Income Taxes (OTHER) - 13 Mo Avg	**	0	(48,888,684)	(48,888,684)	OTHER
Accumulated Deferred Income Taxes (OR) - 13 Mo Avg	**	0	(720,880,961)	(720,880,961)	OR
Accumulated Deferred Income Taxes (UT) - 13 Mo Avg	**	0	(1,269,516,176)	(1,269,516,176)	UT
Accumulated Deferred Income Taxes (WA) - 13 Mo Avg	**	0	(183,314,325)	(183,314,325)	WA
Accumulated Deferred Income Taxes (WY) - 13 Mo Avg	**	0	(418,213,864)	(418,213,864)	WYP
PP&E Adjustment - 13 Mo Avg - SNP	**	0	0	0	SNP
PP&E Adjustment - 13 Mo Avg - CIAC	**	0	16,597	16,597	CIAC
PP&E Adjustment - 13 Mo Avg - OTHER	**	0	273,108	273,108	OTHER
PP&E Adjustment - 13 Mo Avg - SG	**	0	8,260,582	8,260,582	SG
PP&E Adjustment - 13 Mo Avg - SNPD	**	0	(1,284,984)	(1,284,984)	SNPD
PP&E Adjustment - 13 Mo Avg - SO	**	0	656,749	656,749	SO
		(2,863,428,987)	(0)	(2,863,428,987)	

Ref. 7.4

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Other Reg. Liabilities	254	1	7,603,709	CA	Situs	-	
Other Reg. Liabilities	254	1	17,269,240	OR	Situs	17,269,240	
Other Reg. Liabilities	254	1	40,725,960	WA	Situs	-	
Other Reg. Liabilities	254	1	110,815,712	UT	Situs	-	
			<u>176,414,622</u>			<u>17,269,240</u>	
Accum Def Inc Tax Bal	190	1	(1,869,494)	CA	Situs	-	
Accum Def Inc Tax Bal	190	1	(4,245,919)	OR	Situs	(4,245,919)	
Accum Def Inc Tax Bal	190	1	(10,013,129)	WA	Situs	-	
Accum Def Inc Tax Bal	190	1	(27,245,816)	UT	Situs	-	
			<u>(43,374,357)</u>			<u>(4,245,919)</u>	

Description of Adjustment:

This adjustment corrected the Excess Deferred Income Tax ("EDIT") balances that were established as a result of the Tax Cuts and Jobs Act. Prior to December 2018, property related EDIT balances were tracked and accounted for in the Company's PowerTax system. The non-protected property related balances were moved out of PowerTax in December 2018 and the protected property related balances in December 2019. This adjustment corrects the 13-month average balances that would have been reflected in the Company's unadjusted data.

PacifiCorp
Results of Operations - December 2020
EDIT Balance Adjustment
13 Month Average Basis

Description	Account	Booked Allocation	Correct Allocation	Adjustment	Ref
DTA - EDIT Balances	190CA	1,869,494	-	(1,869,494)	
DTA - EDIT Balances	190OR	4,245,919	-	(4,245,919)	
DTA - EDIT Balances	190WA	10,013,129	-	(10,013,129)	
DTA - EDIT Balances	190ID	5,631,229	5,631,229	-	
DTA - EDIT Balances	190UT	27,245,816	-	(27,245,816)	
DTA - EDIT Balances	190WYP	13,062,075	13,062,075	-	
DTA - EDIT Balances	190WYU	9,120,047	9,120,047	-	
	Total	71,187,709	27,813,352	(43,374,357)	

Grand Total		71,187,709	27,813,352	(43,374,357)	Page 7.5
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EDIT Reg Liabilities	254CA	(7,603,709)	-	7,603,709	
EDIT Reg Liabilities	254OR	(17,269,240)	-	17,269,240	
EDIT Reg Liabilities	254WA	(40,725,960)	-	40,725,960	
EDIT Reg Liabilities	254ID	(22,903,652)	(22,903,652)	-	
EDIT Reg Liabilities	254UT	(110,815,712)	-	110,815,712	
EDIT Reg Liabilities	254WYP	(53,126,806)	(53,126,806)	-	
EDIT Reg Liabilities	254WYU	(37,093,567)	(37,093,567)	-	
	Total	(289,538,647)	(76,030,458)	176,414,622	

Grand Total		(289,538,647)	(76,030,458)	176,414,622	Page 7.5
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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes Other Than Income	408	3	(308,535)	SG	27.138%	(83,731)	

Description of Adjustment:

This adjustment normalizes into the test year results the Wyoming Wind Generation Tax that becomes effective January 1, 2012. The Wyoming Wind Generation Tax is an excise tax levied upon the privilege of producing electricity from wind resources in the state of Wyoming. The tax is on the production of any electricity produced from wind resources for sale or trade on or after January 1, 2012, and is to be paid by the person producing the electricity. The tax is one dollar on each megawatt hour of electricity produced from wind resources at the point of interconnection with an electric transmission line.

PacifiCorp
Results of Operations - December 2020
Wyoming Wind Generation Tax
Oregon

Wind Plant	2021 MWH Production (b)	Tax Begins	2021 \$/MWH Tax
Foote Creek, Wyoming (a)	-	3/24/2024	-
Glenrock I Wind Plant	368,340	1/1/2012	368,340
Glenrock III Wind Plant	136,984	1/1/2012	136,984
Seven Mile Hill Wind Plant	417,605	1/1/2012	417,605
Seven Mile Hill II Wind Plant	87,472	1/1/2012	87,472
Rolling Hills Wind Plant	-	1/17/2012	-
High Plains Wind Plant	382,358	9/1/2012	382,358
McFadden Ridge	116,580	9/1/2012	116,580
Dunlap	476,749	10/1/2013	476,749
Cedar Springs Wind II, Wyoming (a)	-	12/4/2023	-
Ekola Flats Wind, Wyoming (a)	-	12/1/2023	-
TB Flats Wind, Wyoming (a)	-	12/1/2023	-
TB Flats Wind II, Wyoming (a)	-	12/22/2023	-
Total Wyoming Wind MWH	<u>1,986,087</u>		<u>1,986,088</u>
Booked 12 months ended December 2020			2,294,623
Adjustment to normalize to CY December 2021			<u><u>(308,535)</u></u> Ref. 7.6

(a) Electricity produced from a wind turbine shall not be subject to the tax imposed under this chapter until the date three (3) years after the turbine first produced electricity for sale. After such date the production shall be subject to the tax, as provided by W.S. 39-22-103, regardless of whether production first commenced prior to or after January 1, 2012.

(b) WY Wind Generation tax is based on total MWh production, not PTC eligible generation. Glenrock I, Rolling Hills and Glenrock III were not fully repowered, which results in a difference between PTC eligible generation and WY Wind tax eligible generation.

Tab 8 – Rate Base

	8.1	8.2	8.3	8.4	8.5	8.5.1	8.5.2
	Update Cash	Trapper Mine Rate	Jim Bridger Mine	Customer	Pro Forma Major	Cont. 1 Pro Forma	Cont. 2 Pro Forma
	Working Capital	Base	Rate Base	Advances for	Plant Additions	Major Plant	Major Plant
				Construction		Additions	Additions
	Total Normalized						
1 Operating Revenues:							
2 General Business Revenues	37,342,127	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	4,214,114	-	-	-	-	-	-
6 Total Operating Revenues	41,556,241	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(16,824,558)	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(317,858)	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(2,068,145)	-	-	-	-	-	-
19 Total O&M Expenses	(19,210,561)	-	-	-	-	-	-
20 Depreciation	(5,745,341)	-	-	-	-	-	-
21 Amortization	45,951,723	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(3,154,707)	-	(554)	-	-	4,574,499	(10,195,518)
24 State	(714,454)	-	(125)	-	-	1,035,997	(2,309,003)
25 Deferred Income Taxes	8,956,450	-	679	-	-	(3,426,486)	10,343,047
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	26,083,111	-	(0)	-	-	2,184,010	(2,161,474)
29							
30 Operating Rev For Return:	15,473,130	-	0	-	-	(2,184,010)	2,161,474
31							
32 Rate Base:							
33 Electric Plant In Service	577,825,969	-	3,028,769	19,123,945	-	760,058,823	-
34 Plant Held for Future Use	(10,226,417)	-	-	-	-	-	-
35 Misc Deferred Debits	(118,126,133)	-	-	-	-	-	-
36 Elec Plant Acq Adj	(1,297,627)	-	-	-	-	-	-
37 Pensions	(8,830,520)	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	6,221,889	-	-	-	-	-	-
40 Material & Supplies	(1,767,028)	-	-	-	-	-	-
41 Working Capital	(1,079,257)	(1,022,003)	(57,254)	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	442,720,874	(1,022,003)	2,971,515	19,123,945	-	760,058,823	-
45							
46 Deductions:							
47 Accum Prov For Deprec	94,578,152	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	41,947,361	-	17,381	101,813	-	1,713,244	(4,460,953)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	15,721,340	-	-	-	15,721,340	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	11,693,030	-	-	-	-	-	-
54							
55 Total Deductions:	163,939,884	-	17,381	101,813	15,721,340	-	(4,460,953)
56							
57 Total Rate Base:	606,660,757	(1,022,003)	2,988,896	19,225,758	15,721,340	760,058,823	(4,460,953)
58							
59							
60 Estimated ROE impact	-1.272%	0.004%	-0.011%	-0.068%	-0.056%	-2.289%	-0.105%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	20,560,419	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	8,784,541	-	(2,761)	-	-	22,819,325	-
71 Schedule "M" Deductions	45,081,827	-	-	-	-	-	50,859,091
72 Income Before Tax	(15,736,868)	-	(2,761)	-	-	22,819,325	(50,859,091)
73							
74 State Income Taxes	(714,454)	-	(125)	-	-	1,035,997	(2,309,003)
75							
76 Taxable Income	(15,022,414)	-	(2,636)	-	-	21,783,328	(48,550,088)
77							
78 Federal Income Taxes	(3,154,707)	-	(554)	-	-	4,574,499	(10,195,518)

	8.6	8.7	8.8	8.9	8.10	8.11	8.12	8.13	8.14
	Miscellaneous Rate Base	FERC 105 (PHFU)	Regulatory Asset Amortization	Remove Rolling Hills	Carbon Plant Closure	Cholla Unit 4 Retirement	Pension Asset Adjustment	Deer Creek Mine Adjustment	Emissions Control Investments Disallowance
1 Operating Revenues:									
2 General Business Revenues	-	-	-	-	-	39,182,950	-	(1,840,823)	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	4,214,114	-	-	-	-	-	-
6 Total Operating Revenues	-	-	4,214,114	-	-	39,182,950	-	(1,840,823)	-
7									
8 Operating Expenses:									
9 Steam Production	-	-	-	-	-	(7,623,314)	-	(9,201,244)	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	(317,858)	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	(78,637)	-	-	-	-	(1,989,508)
19 Total O&M Expenses	-	-	-	(396,495)	-	(7,623,314)	-	(9,201,244)	(1,989,508)
20 Depreciation	-	-	-	(1,783,630)	(3,881,583)	-	-	-	(80,128)
21 Amortization	-	-	(2,694,604)	-	(1,608,057)	50,254,384	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	1,384,963	1,687,780	778,125	(2,096,029)	-	305,521	406,505
24 State	-	-	313,656	382,235	176,224	(474,693)	-	69,192	92,062
25 Deferred Income Taxes	-	-	-	(1,524,349)	395,364	1,722,946	-	1,434,964	10,286
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	(995,985)	(1,634,458)	(4,139,926)	41,783,294	-	(7,391,567)	(1,560,783)
29									
30 Operating Rev For Return:	-	-	5,210,099	1,634,458	4,139,926	(2,600,345)	-	5,550,744	1,560,783
31									
32 Rate Base:									
33 Electric Plant In Service	-	-	-	(52,790,649)	-	(150,028,065)	-	-	(1,566,854)
34 Plant Held for Future Use	-	(10,226,417)	-	-	-	-	-	-	-
35 Misc Deferred Debits	1,172,008	-	-	-	(935,906)	-	(109,449,816)	(8,912,419)	-
36 Elec Plant Acq Adj	-	-	(1,297,627)	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	(8,830,520)	-	-
38 Prepayments	-	-	-	-	-	-	-	-	-
39 Fuel Stock	6,221,889	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	(1,767,028)	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	7,393,896	(10,226,417)	(1,297,627)	(52,790,649)	(935,906)	(151,795,093)	(118,280,336)	(8,912,419)	(1,566,854)
45									
46 Deductions:									
47 Accum Prov For Deprec	-	-	-	(6,984,933)	-	101,482,958	-	-	80,128
48 Accum Prov For Amort	-	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	11,754,772	2,461,685	4,602,330	24,213,317	1,388,847	154,925
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	(7,236,254)	-	18,929,284	-	-
54									
55 Total Deductions:	-	-	-	4,769,839	(4,774,570)	106,085,287	43,142,601	1,388,847	235,053
56									
57 Total Rate Base:	7,393,896	(10,226,417)	(1,297,627)	(48,020,810)	(5,710,475)	(45,709,806)	(75,137,735)	(7,523,572)	(1,331,801)
58									
59									
60 Estimated ROE impact	-0.026%	0.036%	0.240%	0.247%	0.208%	0.045%	0.271%	0.278%	0.075%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	-	-	6,908,718	2,180,125	5,489,640	(3,448,120)	-	7,360,421	2,069,636
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	(1,707,555)	-	(7,007,662)	-	(5,236,677)	(80,128)
71 Schedule "M" Deductions	-	-	-	(7,946,714)	1,608,057	-	-	599,688	(38,294)
72 Income Before Tax	-	-	6,908,718	8,419,283	3,881,583	(10,455,782)	-	1,524,056	2,027,802
73									
74 State Income Taxes	-	-	313,656	382,235	176,224	(474,693)	-	69,192	92,062
75									
76 Taxable Income	-	-	6,595,062	8,037,048	3,705,359	(9,981,090)	-	1,454,864	1,935,740
77									
78 Federal Income Taxes	-	-	1,384,963	1,687,780	778,125	(2,096,029)	-	305,521	406,505

	8.1	8.2	8.3	8.4	8.5	8.5.1	8.5.2	
	Total Normalized	Update Cash Working Capital	Trapper Mine Rate Base	Jim Bridger Mine Rate Base	Customer Advances for Construction	Pro Forma Major Plant Additions	Cont. 1 Pro Forma Major Plant Additions	Cont. 2 Pro Forma Major Plant Additions
1 Operating Revenues:								
2 General Business Revenues	37,342,127	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	37,342,127	-	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	(9,201,244)	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	(317,858)	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	(2,177,868)	-	-	-	-	-	-	-
19 Total O&M Expenses	(11,696,970)	-	-	-	-	-	-	-
20 Depreciation	(5,745,341)	-	-	-	-	-	-	-
21 Amortization	57,262,046	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	(424,316)	-	-	-	-	-	-	-
24 State	(96,096)	-	-	-	-	-	-	-
25 Deferred Income Taxes	(79,100)	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	39,220,223	-	-	-	-	-	-	-
29								
30 Operating Rev For Return:	(1,878,097)	-	-	-	-	-	-	-
31								
32 Rate Base:								
33 Electric Plant In Service	(30,225,893)	-	2,281,412	21,850,198	-	-	-	-
34 Plant Held for Future Use	(10,226,417)	-	-	-	-	-	-	-
35 Misc Deferred Debits	(110,385,722)	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Pensions	(8,830,520)	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	(495,273)	(495,273)	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	(160,163,825)	(495,273)	2,281,412	21,850,198	-	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	(1,465,890)	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	42,975,665	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	15,721,340	-	-	-	15,721,340	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	18,929,284	-	-	-	-	-	-	-
54								
55 Total Deductions:	76,160,400	-	-	-	15,721,340	-	-	-
56								
57 Total Rate Base:	(84,003,426)	(495,273)	2,281,412	21,850,198	15,721,340	-	-	-
58								
59								
60 Estimated ROE impact	0.217%	0.002%	-0.008%	-0.077%	-0.056%	0.000%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(2,477,609)	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	(7,024,361)	-	-	-	-	-	-	-
71 Schedule "M" Deductions	(7,385,320)	-	-	-	-	-	-	-
72 Income Before Tax	(2,116,649)	-	-	-	-	-	-	-
73								
74 State Income Taxes	(96,096)	-	-	-	-	-	-	-
75								
76 Taxable Income	(2,020,553)	-	-	-	-	-	-	-
77								
78 Federal Income Taxes	(424,316)	-	-	-	-	-	-	-

	8.6	8.7	8.8	8.9	8.10	8.11	8.12	8.13	8.14
	Miscellaneous Rate Base	FERC 105 (PHFU)	Regulatory Asset Amortization	Remove Rolling Hills	Carbon Plant Closure	Cholla Unit 4 Retirement	Pension Asset Adjustment	Deer Creek Mine Adjustment	Emissions Control Investments Disallowance
1 Operating Revenues:									
2 General Business Revenues	-	-	-	-	-	39,182,950	-	(1,840,823)	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	39,182,950	-	(1,840,823)	-
7									
8 Operating Expenses:									
9 Steam Production	-	-	-	-	-	-	-	(9,201,244)	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	(317,858)	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	(78,637)	-	-	-	-	(2,099,232)
19 Total O&M Expenses	-	-	-	(396,495)	-	-	-	(9,201,244)	(2,099,232)
20 Depreciation	-	-	-	(1,783,630)	(3,881,583)	-	-	-	(80,128)
21 Amortization	-	-	-	-	-	57,262,046	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	1,687,780	778,125	(3,624,244)	-	305,521	428,501
24 State	-	-	-	382,235	176,224	(820,791)	-	69,192	97,044
25 Deferred Income Taxes	-	-	-	(1,524,349)	-	-	-	1,434,964	10,286
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	(1,634,458)	(2,927,234)	52,817,011	-	(7,391,567)	(1,643,529)
29									
30 Operating Rev For Return:	-	-	-	1,634,458	2,927,234	(13,634,061)	-	5,550,744	1,643,529
31									
32 Rate Base:									
33 Electric Plant In Service	-	-	-	(52,790,649)	-	-	-	-	(1,566,854)
34 Plant Held for Future Use	-	(10,226,417)	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	(935,906)	-	(109,449,816)	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	(8,830,520)	-	-
38 Prepayments	-	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	(10,226,417)	-	(52,790,649)	(935,906)	-	(118,280,336)	-	(1,566,854)
45									
46 Deductions:									
47 Accum Prov For Deprec	-	-	-	(6,984,933)	-	5,438,916	-	-	80,128
48 Accum Prov For Amort	-	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	11,754,772	-	5,463,803	24,213,317	1,388,847	154,925
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	18,929,284	-	-
54									
55 Total Deductions:	-	-	-	4,769,839	-	10,902,718	43,142,601	1,388,847	235,053
56									
57 Total Rate Base:	-	(10,226,417)	-	(48,020,810)	(935,906)	10,902,718	(75,137,735)	1,388,847	(1,331,801)
58									
59									
60 Estimated ROE impact	0.000%	0.036%	0.000%	0.247%	0.136%	-0.653%	0.271%	0.246%	0.079%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	-	-	-	2,180,125	3,881,583	(18,079,096)	-	7,360,421	2,179,360
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	(1,707,555)	-	-	-	(5,236,677)	(80,128)
71 Schedule "M" Deductions	-	-	-	(7,946,714)	-	-	-	599,688	(38,294)
72 Income Before Tax	-	-	-	8,419,283	3,881,583	(18,079,096)	-	1,524,056	2,137,526
73									
74 State Income Taxes	-	-	-	382,235	176,224	(820,791)	-	69,192	97,044
75									
76 Taxable Income	-	-	-	8,037,048	3,705,359	(17,258,306)	-	1,454,864	2,040,482
77									
78 Federal Income Taxes	-	-	-	1,687,780	778,125	(3,624,244)	-	305,521	428,501

	8.1	8.2	8.3	8.4	8.5	8.5.1	8.5.2	
	Total Normalized	Update Cash Working Capital	Trapper Mine Rate Base	Jim Bridger Mine Rate Base	Customer Advances for Construction	Pro Forma Major Plant Additions	Cont. 1 Pro Forma Major Plant Additions	Cont. 2 Pro Forma Major Plant Additions
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	2,793,774	-	-	-	-	-	2,793,774	-
24 State	632,712	-	-	-	-	-	632,712	-
25 Deferred Income Taxes	(3,426,486)	-	-	-	-	-	(3,426,486)	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(0)	-	-	-	-	-	(0)	-
29								
30 Operating Rev For Return:	0	-	-	-	-	-	0	-
31								
32 Rate Base:								
33 Electric Plant In Service	533,857,531	-	-	-	-	533,857,531	-	-
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	(21,112)	(21,112)	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	533,836,419	(21,112)	-	-	-	533,857,531	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	1,713,244	-	-	-	-	-	1,713,244	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	1,713,244	-	-	-	-	-	1,713,244	-
56								
57 Total Rate Base:	535,549,662	(21,112)	-	-	-	533,857,531	1,713,244	-
58								
59								
60 Estimated ROE impact	-1.550%	0.000%	0.000%	0.000%	0.000%	-1.545%	-0.006%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	-	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	13,936,397	-	-	-	-	-	13,936,397	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	13,936,397	-	-	-	-	-	13,936,397	-
73								
74 State Income Taxes	632,712	-	-	-	-	-	632,712	-
75								
76 Taxable Income	13,303,684	-	-	-	-	-	13,303,684	-
77								
78 Federal Income Taxes	2,793,774	-	-	-	-	-	2,793,774	-

	8.1	8.2	8.3	8.4	8.5	8.5.1	8.5.2	
	Total Normalized	Update Cash Working Capital	Trapper Mine Rate Base	Jim Bridger Mine Rate Base	Customer Advances for Construction	Pro Forma Major Plant Additions	Cont. 1 Pro Forma Major Plant Additions	Cont. 2 Pro Forma Major Plant Additions
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	4,214,114	-	-	-	-	-	-	-
6 Total Operating Revenues	4,214,114	-	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	(7,623,314)	-	-	-	-	-	-	-
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	109,724	-	-	-	-	-	-	-
19 Total O&M Expenses	(7,513,590)	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	(11,310,323)	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	(5,524,164)	-	(554)	-	-	-	1,780,725	(10,195,518)
24 State	(1,251,070)	-	(125)	-	-	-	403,285	(2,309,003)
25 Deferred Income Taxes	12,462,036	-	679	-	-	-	-	10,343,047
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(13,137,112)	-	(0)	-	-	-	2,184,010	(2,161,474)
29								
30 Operating Rev For Return:	17,351,226	-	0	-	-	-	(2,184,010)	2,161,474
31								
32 Rate Base:								
33 Electric Plant In Service	74,194,331	-	747,357	(2,726,253)	-	226,201,292	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(7,740,411)	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	(1,297,627)	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	6,221,889	-	-	-	-	-	-	-
40 Material & Supplies	(1,767,028)	-	-	-	-	-	-	-
41 Working Capital	(562,872)	(505,617)	(57,254)	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	69,048,280	(505,617)	690,103	(2,726,253)	-	226,201,292	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	96,044,042	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	(2,741,547)	-	17,381	101,813	-	-	-	(4,460,953)
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(7,236,254)	-	-	-	-	-	-	-
54								
55 Total Deductions:	86,066,240	-	17,381	101,813	-	-	-	(4,460,953)
56								
57 Total Rate Base:	155,114,521	(505,617)	707,484	(2,624,440)	-	226,201,292	-	(4,460,953)
58								
59								
60 Estimated ROE impact	0.374%	0.001%	-0.002%	0.007%	0.000%	-0.536%	-0.097%	0.108%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	23,038,027	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	1,872,505	-	(2,761)	-	-	-	8,882,928	-
71 Schedule "M" Deductions	52,467,147	-	-	-	-	-	-	50,859,091
72 Income Before Tax	(27,556,615)	-	(2,761)	-	-	-	8,882,928	(50,859,091)
73								
74 State Income Taxes	(1,251,070)	-	(125)	-	-	-	403,285	(2,309,003)
75								
76 Taxable Income	(26,305,545)	-	(2,636)	-	-	-	8,479,643	(48,550,088)
77								
78 Federal Income Taxes	(5,524,164)	-	(554)	-	-	-	1,780,725	(10,195,518)

	8.6	8.7	8.8	8.9	8.10	8.11	8.12	8.13	8.14
	Miscellaneous Rate Base	FERC 105 (PHFU)	Regulatory Asset Amortization	Remove Rolling Hills	Carbon Plant Closure	Cholla Unit 4 Retirement	Pension Asset Adjustment	Deer Creek Mine Adjustment	Emissions Control Investments Disallowance
1 Operating Revenues:									
2 General Business Revenues	-	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	4,214,114	-	-	-	-	-	-
6 Total Operating Revenues	-	-	4,214,114	-	-	-	-	-	-
7									
8 Operating Expenses:									
9 Steam Production	-	-	-	-	-	(7,623,314)	-	-	-
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	-	-	-	-	-	(7,623,314)	-	-	109,724
20 Depreciation	-	-	-	-	-	-	-	-	109,724
21 Amortization	-	-	(2,694,604)	-	(1,608,057)	(7,007,662)	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	1,384,963	-	-	1,528,215	-	-	(21,996)
24 State	-	-	313,656	-	-	346,098	-	-	(4,981)
25 Deferred Income Taxes	-	-	-	-	395,364	1,722,946	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	(995,985)	-	(1,212,693)	(11,033,717)	-	-	82,746
29									
30 Operating Rev For Return:	-	-	5,210,099	-	1,212,693	11,033,717	-	-	(82,746)
31									
32 Rate Base:									
33 Electric Plant In Service	-	-	-	-	-	(150,028,065)	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	1,172,008	-	-	-	-	-	-	(8,912,419)	-
36 Elec Plant Acq Adj	-	-	(1,297,627)	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-	-
39 Fuel Stock	6,221,889	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	(1,767,028)	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	7,393,896	-	(1,297,627)	-	-	(151,795,093)	-	(8,912,419)	-
45									
46 Deductions:									
47 Accum Prov For Deprec	-	-	-	-	-	96,044,042	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	2,461,685	(861,473)	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	(7,236,254)	-	-	-	-
54									
55 Total Deductions:	-	-	-	-	(4,774,570)	95,182,569	-	-	-
56									
57 Total Rate Base:	7,393,896	-	(1,297,627)	-	(4,774,570)	(56,612,524)	-	(8,912,419)	-
58									
59									
60 Estimated ROE impact	-0.018%	0.000%	0.236%	0.000%	0.066%	0.642%	0.000%	0.022%	-0.004%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	-	-	6,908,718	-	1,608,057	14,630,976	-	-	(109,724)
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	(7,007,662)	-	-	-
71 Schedule "M" Deductions	-	-	-	-	1,608,057	-	-	-	-
72 Income Before Tax	-	-	6,908,718	-	-	7,623,314	-	-	(109,724)
73									
74 State Income Taxes	-	-	313,656	-	-	346,098	-	-	(4,981)
75									
76 Taxable Income	-	-	6,595,062	-	-	7,277,216	-	-	(104,742)
77									
78 Federal Income Taxes	-	-	1,384,963	-	-	1,528,215	-	-	(21,996)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Cash Working Capital	CWC	1	(495,273)	OR	Situs	(495,273)	
Cash Working Capital	CWC	2	(21,112)	OR	Situs	(21,112)	
Cash Working Capital	CWC	3	(505,617)	OR	Situs	(505,617)	
Total			<u>(1,022,003)</u>			<u>(1,022,003)</u>	

Adjustment Detail:

	Type1	Type 2	Type 3	
O&M Expense	744,285,823	744,618,688	721,004,670	1.0
Taxes Other Than Income Tax	80,242,928	80,242,928	86,756,938	1.0
Federal Income Tax	8,664,502	6,571,917	(27,495,872)	1.0
State Income Tax	7,457,788	6,983,876	4,658,524	1.0
Less: 2017 Protocol Equalization	11,000,000	11,000,000	11,000,000	
Total	<u>851,651,042</u>	<u>849,417,409</u>	<u>795,924,259</u>	
Divided by Days in Year	365	365	365	
Average Daily Cost of Service	<u>2,333,291</u>	<u>2,327,171</u>	<u>2,180,614</u>	
Net Lag Days	3.45	3.45	3.45	
Cash Working Capital	<u>8,049,809</u>	<u>8,028,696</u>	<u>7,523,079</u>	
Unadjusted Cash Working Capital	8,545,082	8,049,809	8,028,696	
Cash Working Capital Adjustment	<u>(495,273)</u>	<u>(21,112)</u>	<u>(505,617)</u>	

Description of Adjustment:

This adjustment is necessary to compute the cash working capital for the normalized results made in this filing. Cash working capital is calculated by taking total operation and maintenance expense allocated to the jurisdiction and adding its share of allocated taxes, including state and federal income taxes and taxes other than income. This total is divided by the number of days in the year to determine the Company's average daily cost of service. The daily cost of service is multiplied by net lag days to produce the adjusted cash working capital balance. Net lag days are calculated using the Company's December 2015 lead lag study.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Other Tangible Property	399	1	9,148,724	SE	24.937%	2,281,412	Below
Other Tangible Property	399	3	<u>2,996,987</u>	SE	24.937%	<u>747,357</u>	Below
			<u>12,145,712</u>			<u>3,028,769</u>	Below
Final Reclamation Liability	2533	3	(229,596)	SE	24.937%	(57,254)	Below

Adjustment Detail

Other Tangible Property

December 2020 13 Mth. Avg. Balance	9,148,724	8.2.1
December 2021 13 Mth. Avg. Balance	<u>12,145,712</u>	8.2.1
Adjust to December 2021 13 Mth. Avg. Balance	<u>2,996,987</u>	Above

Final Reclamation Liability

December 2020 12 Mth. Avg. Balance	(6,856,779)	8.2.2
December 2021 12 Mth. Avg. Balance	<u>(7,086,375)</u>	8.2.2
Adjust to December 2021 12 Mth. Avg. Balance	<u>(229,596)</u>	Above

Adjustment to Tax:

Schedule M Adj - Reclamation Liab	SCHMAT	3	(11,073)	SE	24.937%	(2,761)	8.2.2
Deferred Income Tax Expense	41110	3	2,722	SE	24.937%	679	8.2.2
Accumulated Def Inc Tax Balance	190	3	69,700	SE	24.937%	17,381	8.2.2

Description of Adjustment:

The Company owns a 29.00% interest in the Trapper Mine, which provides coal to the Craig generating plant. The normalized coal cost of Trapper includes all operating and maintenance costs, but does not include a return on investment. This adjustment adds the Company's portion of the Trapper Mine plant investment to the rate base. This adjustment reflects net plant to recognize the depreciation of the investment over time. This adjustment also walks forward the Reclamation Liability to December 2021. The adjustment was stipulated to and approved in Oregon UE-111, and has been included in all filings since.

PacifiCorp
Results of Operations - December 2020
Trapper Mine Rate Base

DESCRIPTION	Dec-19 Actual	Jan-20 Actual	Feb-20 Actual	Mar-20 Actual	Apr-20 Actual	May-20 Actual	Jun-20 Actual	Jul-20 Actual	Aug-20 Actual	Sep-20 Actual	Oct-20 Actual	Nov-20 Actual	Dec-20 Actual
Property, Plant, and Equipment													
Lands and Leases	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984
Development Costs	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815
Equipment and Facilities	129,555,788	129,555,788	130,831,924	130,859,032	130,962,984	130,962,984	131,389,196	131,687,395	131,917,461	129,001,228	131,739,801	132,040,125	133,486,240
Total Property, Plant, and Equipment	150,139,587	150,139,587	151,415,723	151,442,831	151,546,783	151,546,783	151,972,995	152,271,194	152,501,260	149,585,027	152,323,600	152,623,924	154,070,039
Accumulated Depreciation	(125,230,662)	(125,735,269)	(126,187,432)	(126,652,567)	(127,139,367)	(127,587,176)	(125,195,669)	(125,652,020)	(126,060,750)	(126,068,974)	(125,597,654)	(125,960,347)	(126,248,182)
Total Property, Plant, and Equipment	24,908,925	24,404,318	25,228,291	24,790,264	24,407,416	23,959,607	26,777,326	26,619,174	26,440,510	23,516,053	26,725,946	26,663,577	27,821,857
Other													
Inventories	6,099,869	5,195,107	5,709,875	5,314,932	4,795,928	5,266,665	5,163,490	4,763,159	5,726,025	5,791,444	5,173,507	5,613,487	5,070,961
Prepaid Expenses	145,799	125,624	108,814	104,839	156,368	148,943	131,779	114,616	98,097	88,954	76,465	102,074	265,149
Restricted Funds: Self-bonding for Black Lung	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Deferred GE Royalty Amount	-	-	-	-	-	-	-	-	-	-	-	-	-
Advance Royalty - State 206-13	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other	6,745,668	5,820,731	6,318,689	5,919,771	5,452,296	5,915,608	5,795,269	5,377,775	6,324,122	6,380,398	5,749,972	6,215,561	5,836,110
Total Rate Base	31,654,593	30,225,049	31,546,980	30,710,035	29,859,712	29,875,215	32,572,595	31,996,949	32,764,632	29,896,451	32,475,918	32,879,138	33,657,967
PacifiCorp Share (29.00%)	9,179,832	8,765,264	9,148,624	8,905,910	8,659,316	8,663,812	9,446,053	9,279,115	9,501,743	8,669,971	9,418,016	9,534,950	9,760,810

DESCRIPTION	Dec-20 Actual	Jan-21 Forecast	Feb-21 Forecast	Mar-21 Forecast	Apr-21 Forecast	May-21 Forecast	Jun-21 Forecast	Jul-21 Forecast	Aug-21 Forecast	Sep-21 Forecast	Oct-21 Forecast	Nov-21 Forecast	Dec-21 Forecast
Property, Plant, and Equipment													
Lands and Leases	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984
Development Costs	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815
Equipment and Facilities	133,486,240	133,486,240	133,486,240	133,486,240	133,486,240	133,486,240	133,486,240	133,486,240	133,486,240	133,486,240	133,486,240	133,486,240	133,486,240
Total Property, Plant, and Equipment	154,070,039	154,070,039	154,070,039	154,070,039	154,070,039	154,070,039	154,070,039	154,070,039	154,070,039	154,070,039	154,070,039	154,070,039	154,070,039
Accumulated Depreciation	(126,248,182)	(124,933,097)	(123,618,012)	(122,302,926)	(120,987,841)	(119,672,756)	(118,357,671)	(117,042,585)	(115,727,500)	(114,412,415)	(113,097,330)	(111,782,244)	(110,467,159)
Total Property, Plant, and Equipment	27,821,857	29,136,942	30,452,027	31,767,113	33,082,198	34,397,283	35,712,368	37,027,454	38,342,539	39,657,624	40,972,709	42,287,795	43,602,880
Other													
Inventories	5,070,961	5,148,381	5,225,801	5,303,221	5,380,641	5,458,061	5,535,481	5,612,900	5,690,320	5,767,740	5,845,160	5,922,580	6,000,000
Prepaid Expenses	265,149	241,045	216,940	192,836	168,731	144,627	120,522	96,418	72,313	48,209	24,104	0	150,000
Restricted Funds: Self-bonding for Black Lung	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Deferred GE Royalty Amount	-	-	-	-	-	-	-	-	-	-	-	-	-
Advance Royalty - State 206-13	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other	5,836,110	5,889,425	5,942,741	5,996,056	6,049,372	6,102,687	6,156,003	6,209,318	6,262,634	6,315,949	6,369,265	6,422,580	6,650,000
Total Rate Base	33,657,967	35,026,368	36,394,768	37,763,169	39,131,570	40,499,970	41,868,371	43,236,772	44,605,173	45,973,573	47,341,974	48,710,375	50,252,880
PacifiCorp Share (29.00%)	9,760,810	10,157,647	10,554,483	10,951,319	11,348,155	11,744,991	12,141,828	12,538,664	12,935,500	13,332,336	13,729,172	14,126,009	14,573,335

December 2020 13 Mth. Avg. Balance 9,148,724 Ref 8.2
December 2021 13 Mth. Avg. Balance 12,145,712 Ref 8.2

PacifiCorp
 Results of Operations - December 2020
 Trapper Mine
 Final Reclamation Liability

Actuals

Description:	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
Final Reclamation Liability	(6,748,810)	(6,764,082)	(6,787,772)	(6,810,814)	(6,829,475)	(6,851,897)	(6,874,217)	(6,886,120)	(6,904,116)	(6,922,709)	(6,939,870)	(6,961,463)

Forecast

Description:	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Final Reclamation Liability	(6,979,812)	(6,999,572)	(7,019,332)	(7,037,681)	(7,056,029)	(7,075,789)	(7,095,550)	(7,111,075)	(7,133,658)	(7,154,830)	(7,176,001)	(7,197,173)

12 Month Average :

December 2020 12 Mth. Avg. Balance	(6,856,779)
December 2021 12 Mth. Avg. Balance	(7,086,375)
Adjustment to Rate Base	<u>(229,596)</u> Ref 8.2

Adjustments for Tax:

Change in Liability Account Balance	Schedule M Add - Pro Forma	235,710
	Schedule M Add - Actual	246,783
	Adjustment needed	<u>(11,073)</u> Ref 8.2
	Def Inc Tax Exp - Pro Forma	(57,953)
	Def Inc Tax Exp - Actual	(60,675)
	Adjustment needed	<u>2,722</u> Ref 8.2

ADIT Adjustment for Tax:

Tax Actual Account 287216 (FERC Account 190) M#605.715:

Description:	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
Trapper Mine Contract Obligation	1,637,226	1,643,562	1,647,317	1,659,207	1,664,872	1,669,460	1,672,103	1,677,591	1,680,518	1,683,317	1,687,889	1,692,108	1,697,901

Regulation Forecast (from Net Power Cost group)

Description:	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Trapper Mine Contract Obligation	1,711,587	1,716,098	1,720,957	1,725,815	1,730,326	1,734,838	1,739,696	1,744,554	1,748,372	1,753,924	1,759,129	1,764,335	1,769,540

13-Month Average Balance:

Tax 2020 13 Mth Average	1,670,236
December 2021 13 Mth. Average	1,739,936
Adjustment to Rate Base	<u>69,700</u> Ref 8.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Other Tangible Property	399	1	87,621,804	SE	24.937%	21,850,198	Below
Other Tangible Property	399	3	<u>(10,932,588)</u>	SE	24.937%	<u>(2,726,253)</u>	Below
			<u>76,689,216</u>			<u>19,123,945</u>	
Adjustment to Tax:							
Accumulated Def Inc Tax Balance	190	3	408,281	SE	24.937%	101,813	8.3.2
Adjustment Detail							
December 2020 13 Mth. Avg. Balance			87,621,804				8.3.1
December 2021 13 Mth. Avg. Balance			<u>76,689,216</u>				8.3.1
Adj to December 2020 13 Mth. Avg. Bal			<u>(10,932,588)</u>				Above

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 provides 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 Oregon UE 111, and has been included in all filings since.

PacifiCorp
Results of Operations - December 2020
Bridger Mine Rate Base
13 Month Average
(000's)

Bridger Total	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Description	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
1 Structure, Equipment, Mine Dev.	443,289	443,316	443,352	443,118	443,119	443,119	443,268	443,915	444,291	444,462	444,522	444,453	444,566
2 Materials & Supplies	15,148	14,924	14,649	14,499	15,446	14,811	14,681	14,271	13,913	13,670	13,464	13,151	13,081
4 Pit Inventory	27,196	24,871	29,963	36,089	39,303	41,888	40,522	39,386	35,477	29,754	29,033	27,057	27,609
5 Deferred Long Wall Costs	5,705	4,878	5,076	5,431	5,002	4,671	4,801	3,967	4,072	4,512	4,549	4,733	5,179
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(350,778)	(353,217)	(355,559)	(357,678)	(359,993)	(362,203)	(364,463)	(366,892)	(369,293)	(371,032)	(373,040)	(375,179)	(377,270)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	140,560	134,772	137,481	141,459	142,877	142,286	138,809	134,647	128,459	121,366	118,528	114,215	113,166
PacifiCorp Share (66.67%)	93,707	89,848	91,654	94,306	95,251	94,857	92,539	89,765	85,639	80,911	79,018	76,143	75,444

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
Description	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
1 Structure, Equipment, Mine Dev.	444,566	444,566	445,005	445,458	445,458	445,468	446,183	446,183	446,394	452,465	452,632	452,808	454,761
2 Materials & Supplies	13,081	16,553	16,553	16,553	16,553	16,553	16,553	16,553	16,553	16,553	16,553	16,553	16,553
4 Pit Inventory	27,609	31,733	30,137	30,100	37,498	43,853	45,043	42,347	39,055	37,059	36,988	35,791	34,231
5 Deferred Long Wall Costs	5,179	4,667	4,284	3,695	2,878	2,102	4,388	4,454	3,684	2,944	2,356	1,495	746
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(377,270)	(379,126)	(380,920)	(382,783)	(384,818)	(386,892)	(388,601)	(390,208)	(392,287)	(394,340)	(396,310)	(398,464)	(400,521)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	113,166	118,392	115,058	113,024	117,570	121,084	123,566	119,329	113,399	114,681	112,219	108,182	105,770
PacifiCorp Share (66.67%)	75,444	78,928	76,705	75,349	78,380	80,723	82,377	79,553	75,599	76,454	74,813	72,121	70,513

December 2020 - 13 Mth. Avg. Balance	87,622	Ref 8.3
December 2021 - 13 Mth. Avg. Balance	76,689	Ref 8.3

PacifiCorp
 Results of Operations - December 2020
 Bridger Mine Rate Base
 13-Month Average Balance

	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13-Mo. Avg
Materials & Supplies:														
Obsolete Reserve - Surface	(319,053)	(335,720)	(352,387)	(369,053)	(385,720)	(402,387)	(419,053)	(435,720)	(452,387)	(469,053)	(485,720)	(502,387)	(519,053)	(419,053)
Obsolete Reserve - Underground	(3,426,492)	(3,619,492)	(3,812,492)	(4,005,492)	(4,198,492)	(4,391,492)	(4,584,492)	(4,777,492)	(4,970,492)	(5,163,492)	(5,356,492)	(5,549,492)	(5,742,492)	(4,584,492)
Total Obsolete Reserves	(3,745,545)	(3,955,212)	(4,164,878)	(4,374,545)	(4,584,212)	(4,793,878)	(5,003,545)	(5,213,212)	(5,422,878)	(5,632,545)	(5,842,212)	(6,051,878)	(6,261,545)	(5,003,545)
PacifiCorp's 2/3 share:														
Obsolete Reserve - Surface	(212,702)	(223,813)	(234,924)	(246,036)	(257,147)	(268,258)	(279,369)	(290,480)	(301,591)	(312,702)	(323,813)	(334,924)	(346,036)	(279,369)
Obsolete Reserve - Underground	(2,284,328)	(2,412,995)	(2,541,661)	(2,670,328)	(2,798,995)	(2,927,661)	(3,056,328)	(3,184,995)	(3,313,661)	(3,442,328)	(3,570,995)	(3,699,661)	(3,828,328)	(3,056,328)
PacifiCorp's share of Obsolete Reserves	(2,497,030)	(2,636,808)	(2,776,585)	(2,916,364)	(3,056,142)	(3,195,919)	(3,335,697)	(3,475,475)	(3,615,252)	(3,755,030)	(3,894,808)	(4,034,585)	(4,174,364)	(3,335,697)
13-month Avg ADIT 190 - December 31, 2021	820,134													
13-month Avg ADIT 190 - December 31, 2020	411,853	Account 287938(205.205)												
	408,281	Ref 8.3												

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Customer Advances	252	1	(96,180)	CA	Situs	-	8.4.1
Customer Advances	252	1	16,316,327	OR	Situs	16,316,327	8.4.1
Customer Advances	252	1	(307,576)	WA	Situs	-	8.4.1
Customer Advances	252	1	(408,293)	ID	Situs	-	8.4.1
Customer Advances	252	1	(12,153,559)	UT	Situs	-	8.4.1
Customer Advances	252	1	(1,158,286)	WY	Situs	-	8.4.1
Customer Advances	252	1	<u>(2,192,433)</u>	SG	27.138%	<u>(594,986)</u>	8.4.1
			<u>-</u>			<u>15,721,340</u>	

Description of Adjustment:

Customer advances for construction are booked into FERC account 252 and do not reflect the proper allocation factor. This adjustment corrects the allocation of customer advances for construction.

PacifiCorp
Results of Operations - December 2020
Customer Advances for Construction

13 Mth. Avg. Basis:

Account	Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	-	(96,180)	(96,180)	Page 8.4
252OR	(18,319,491)	(2,003,164)	16,316,327	Page 8.4
252WA	-	(307,576)	(307,576)	Page 8.4
252IDU	-	(408,293)	(408,293)	Page 8.4
252UT	(482,602)	(12,636,161)	(12,153,559)	Page 8.4
252WYP	-	(1,158,286)	(1,158,286)	Page 8.4
252SG	(21,534,074)	(23,726,507)	(2,192,433)	Page 8.4
Total	(40,336,167)	(40,336,167)	-	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Steam Production	312	2	3,972,046	SG	27.138%	1,077,940	
Hydro Production	332	2	4,375,442	SG-P	27.138%	1,187,415	
Hydro Production	332	2	1,701,243	SG-U	27.138%	461,686	
Other Production	343	2	11,227,667	SG	27.138%	3,046,983	
Other Production	343	2	882,723,889	SG-W	27.138%	239,555,063	
Transmission	355	2	896,686,286	SG	27.138%	243,344,201	
Distribution - California	364	2	8,302,739	CA	Situs	-	
Distribution - Oregon	364	2	36,342,609	OR	Situs	36,342,609	
Distribution - Washington	364	2	9,412,724	WA	Situs	-	
Distribution - Utah	364	2	16,420,312	UT	Situs	-	
Distribution - Idaho	364	2	4,697,758	ID	Situs	-	
Distribution - Wyoming	364	2	3,171,362	WY	Situs	-	
General Plant - Utah	397	2	184,276	UT	Situs	-	
General Plant	397	2	11,947,609	SO	28.143%	3,362,406	
General Plant	397	2	1,285,871	SG	27.138%	348,962	
Intangible Plant	303	2	18,229,332	SO	28.143%	5,130,266	
Intangible Plant	303	2	794	WY	Situs	-	
Intangible Plant	303	2	2,412,126	SG	27.138%	-	
Intangible Plant	303	2	4,219,002	CN	31.110%	-	
			<u>1,917,313,085</u>			<u>533,857,531</u>	8.5.3
Steam Production	312	3	6,153,169	SG	27.138%	1,669,857	
Hydro Production	332	3	7,475,133	SG-P	27.138%	2,028,614	
Other Production	343	3	7,271,001	SG	27.138%	1,973,216	
Other Production	343	3	606,678,235	SG-W	27.138%	164,641,339	
Transmission	355	3	101,235,657	SG	27.138%	27,473,499	
Distribution - California	364	3	11,380,105	CA	Situs	-	
Distribution - Oregon	364	3	24,406,601	OR	Situs	24,406,601	
Distribution - Washington	364	3	2,476,961	WA	Situs	-	
Distribution - Utah	364	3	42,135,479	UT	Situs	-	
Distribution - Idaho	364	3	2,154,063	ID	Situs	-	
Distribution - Wyoming	364	3	958,333	WY	Situs	-	
General Plant - Utah	397	3	7,459,375	UT	Situs	-	
General Plant - Idaho	397	3	1,197,260	ID	Situs	-	
General Plant	397	3	6,656,379	SO	28.143%	1,873,299	
General Plant	397	3	77,588	SG	27.138%	21,056	
Intangible Plant	303	3	7,211,714	SO	28.143%	2,029,587	
Intangible Plant	303	3	310,352	SG	27.138%	84,224	
			<u>835,237,406</u>			<u>226,201,292</u>	8.5.3

Description of Adjustment:

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2020 and the year ending December 2021. These additions are included into rate base using a 13 month average methodology .

The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.1 and 6.2.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Tax:							
Schedule M Additions	SCHMAT	2	45,815,426	SG	27.138%	12,433,466	
Schedule M Additions	SCHMAT	2	260,383	WA	Situs	-	
Schedule M Additions	SCHMAT	2	126,923	ID	Situs	-	
Schedule M Additions	SCHMAT	2	921,597	OR	Situs	921,597	
Schedule M Additions	SCHMAT	2	431,665	UT	Situs	-	
Schedule M Additions	SCHMAT	2	222,897	CA	Situs	-	
Schedule M Additions	SCHMAT	2	94,140	WY	Situs	-	
Schedule M Additions	SCHMAT	2	259,387	CN	31.110%	80,697	
Schedule M Additions	SCHMAT	2	1,778,911	SO	28.143%	500,638	
			<u>49,911,330</u>			<u>13,936,397</u>	
Deferred Tax Expense	41110	2	(11,264,456)	SG	27.138%	(3,056,967)	
Deferred Tax Expense	41110	2	(64,019)	WA	Situs	-	
Deferred Tax Expense	41110	2	(31,206)	ID	Situs	-	
Deferred Tax Expense	41110	2	(226,589)	OR	Situs	(226,589)	
Deferred Tax Expense	41110	2	(106,132)	UT	Situs	-	
Deferred Tax Expense	41110	2	(54,803)	CA	Situs	-	
Deferred Tax Expense	41110	2	(23,146)	WY	Situs	-	
Deferred Tax Expense	41110	2	(63,775)	CN	31.110%	(19,841)	
Deferred Tax Expense	41110	2	(437,374)	SO	28.143%	(123,090)	
			<u>(12,271,500)</u>			<u>(3,426,486)</u>	
Accum Def Inc Tax Bal	282	2	5,632,228	SG	27.138%	1,528,483	
Accum Def Inc Tax Bal	282	2	32,010	WA	Situs	-	
Accum Def Inc Tax Bal	282	2	15,603	ID	Situs	-	
Accum Def Inc Tax Bal	282	2	113,295	OR	Situs	113,295	
Accum Def Inc Tax Bal	282	2	53,066	UT	Situs	-	
Accum Def Inc Tax Bal	282	2	27,402	CA	Situs	-	
Accum Def Inc Tax Bal	282	2	11,573	WY	Situs	-	
Accum Def Inc Tax Bal	282	2	31,888	CN	31.110%	9,921	
Accum Def Inc Tax Bal	282	2	218,687	SO	28.143%	61,545	
			<u>6,135,752</u>			<u>1,713,244</u>	
Schedule M Additions	SCHMAT	3	30,083,720	SG	27.138%	8,164,170	
Schedule M Additions	SCHMAT	3	284,392	CA	Situs	-	
Schedule M Additions	SCHMAT	3	59,437	WA	Situs	-	
Schedule M Additions	SCHMAT	3	510,552	OR	Situs	510,552	
Schedule M Additions	SCHMAT	3	1,093,872	UT	Situs	-	
Schedule M Additions	SCHMAT	3	62,311	ID	Situs	-	
Schedule M Additions	SCHMAT	3	12,864	WY	Situs	-	
Schedule M Additions	SCHMAT	3	739,819	SO	28.143%	208,207	
			<u>32,846,968</u>			<u>8,882,928</u>	

Description of Adjustment:

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2020 and the year ending December 2021. These additions are included into rate base using a 13 month average methodology .

The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.1 and 6.2.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Tax:							
Schedule M Deductions	SCHMDT	3	168,733,640	SG	27.138%	45,791,213	
Schedule M Deductions	SCHMDT	3	893,966	CA	Situs	-	
Schedule M Deductions	SCHMDT	3	165,124	WA	Situs	-	
Schedule M Deductions	SCHMDT	3	1,689,603	OR	Situs	1,689,603	
Schedule M Deductions	SCHMDT	3	10,028,440	UT	Situs	-	
Schedule M Deductions	SCHMDT	3	1,412,735	ID	Situs	-	
Schedule M Deductions	SCHMDT	3	(431,250)	WY	Situs	-	
Schedule M Deductions	SCHMDT	3	12,003,995	SO	28.143%	3,378,275	
			<u>194,496,253</u>			<u>50,859,091</u>	
Deferred Tax Expense	41110	3	(7,313,521)	SG	27.138%	(1,984,755)	
Deferred Tax Expense	41110	3	(69,923)	CA	Situs	-	
Deferred Tax Expense	41110	3	(14,614)	WA	Situs	-	
Deferred Tax Expense	41110	3	(125,527)	OR	Situs	(125,527)	
Deferred Tax Expense	41110	3	(268,946)	UT	Situs	-	
Deferred Tax Expense	41110	3	(15,319)	ID	Situs	-	
Deferred Tax Expense	41110	3	(3,163)	WY	Situs	-	
Deferred Tax Expense	41110	3	(181,896)	SO	28.143%	(51,191)	
			<u>(7,992,909)</u>			<u>(2,161,473)</u>	
Deferred Tax Expense	41010	3	41,485,866	SG	27.138%	11,258,503	
Deferred Tax Expense	41010	3	219,796	CA	Situs	-	
Deferred Tax Expense	41010	3	40,598	WA	Situs	-	
Deferred Tax Expense	41010	3	415,415	OR	Situs	415,415	
Deferred Tax Expense	41010	3	2,465,653	UT	Situs	-	
Deferred Tax Expense	41010	3	347,343	ID	Situs	-	
Deferred Tax Expense	41010	3	106,030	WY	Situs	-	
Deferred Tax Expense	41010	3	2,951,374	SO	28.143%	830,603	
			<u>48,032,075</u>			<u>12,504,520</u>	
Accum Def Inc Tax Bal	282	3	(15,426,844)	SG	27.138%	(4,186,562)	
Accum Def Inc Tax Bal	282	3	(59,255)	CA	Situs	-	
Accum Def Inc Tax Bal	282	3	(11,895)	WA	Situs	-	
Accum Def Inc Tax Bal	282	3	(123,020)	OR	Situs	(123,020)	
Accum Def Inc Tax Bal	282	3	(831,324)	UT	Situs	-	
Accum Def Inc Tax Bal	282	3	(117,549)	ID	Situs	-	
Accum Def Inc Tax Bal	282	3	(7,913)	WY	Situs	-	
Accum Def Inc Tax Bal	282	3	(537,863)	SO	28.143%	(151,370)	
			<u>(17,115,664)</u>			<u>(4,460,953)</u>	

Description of Adjustment:

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2020 and the year ending December 2021. These additions are included into rate base using a 13 month average methodology .

The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.1 and 6.2.

PacifiCorp
Results of Operations - December 2020
Major Plant Addition Summary

Description	Factor	Jan20 to Dec20 Plant Additions	13 Mon Avg Plant Adds Included in Adj	Jan21 to Dec21 Plant Additions	13 Mon Avg Plant Adds Included in Adj	Total Plant Adds Included in Adj
Steam Production Plant:						
Various	SG	8,376,003	3,972,046	10,450,259	6,153,169	10,125,215
Various	SSGCH	-	-	-	-	-
Total Steam Plant		8,376,003	3,972,046	10,450,259	6,153,169	10,125,215
Hydro Production Plant:						
Various	SG-P	8,542,143	4,375,442	21,700,440	7,475,133	11,850,575
Various	SG-U	2,025,109	1,701,243	-	-	1,701,243
Total Hydro Plant		10,567,252	6,076,684	21,700,440	7,475,133	13,551,817
Other Production Plant:						
Various Wind Generation	SG-W	1,173,846,992	882,723,889	773,629,892	606,678,235	1,489,402,124
Various	SG	42,323,280	11,227,667	27,393,601	7,271,001	18,498,668
Total Other Plant		1,216,170,272	893,951,557	801,023,492	613,949,235	1,507,900,792
Transmission Plant:						
Various	SG	1,106,981,115	896,686,286	239,255,814	101,235,657	997,921,943
Total Transmission Plant		1,106,981,115	896,686,286	239,255,814	101,235,657	997,921,943
Distribution Plant:						
California	CA	8,994,634	8,302,739	23,839,090	11,380,105	19,682,844
Oregon	OR	41,177,992	36,342,609	45,056,086	24,406,601	60,749,210
Washington	WA	16,992,712	9,412,724	4,403,296	2,476,961	11,889,685
Utah	UT	28,288,654	16,420,312	108,359,274	42,135,479	58,555,792
Wyoming	WYP	4,396,419	3,171,362	11,500,000	958,333	4,129,695
Idaho	ID	5,540,132	4,697,758	12,098,310	2,154,063	6,851,821
Total Distribution Plant		105,390,543	78,347,505	205,256,057	83,511,543	161,859,048
General Plant:						
California	CA	-	-	-	-	-
Oregon	OR	-	-	-	-	-
Washington	WA	-	-	-	-	-
Utah	UT	1,141,623	184,276	29,824,834	7,459,375	7,643,651
Idaho	ID	-	-	4,795,238	1,197,260	1,197,260
Wyoming	WYP	-	-	-	-	-
Wyoming	WYU	-	-	-	-	-
General	SO	14,823,076	11,947,609	22,400,322	6,656,379	18,603,987
General	SE	-	-	-	-	-
General	SG	1,393,187	1,285,871	931,056	77,588	1,363,459
Total General Plant		17,357,886	13,417,755	57,951,450	15,390,603	28,808,358
Mining Plant:						
Coal Mine	SE	-	-	-	-	-
Total Mining Plant		-	-	-	-	-
Intangible Plant:						
General	SO	15,985,487	18,229,332	28,253,592	7,211,714	25,441,045
Wyoming	WYP	5,865	794	-	-	794
Utah	UT	-	-	-	-	-
General	SG	10,114,924	2,412,126	3,724,224	310,352	2,722,478
Oregon	OR	-	-	-	-	-
General	CN	4,570,585	4,219,002	-	-	4,219,002
California	CA	-	-	-	-	-
Total Intangible Plant		30,676,861	24,861,253	31,977,816	7,522,066	32,383,318
Total Electric Plant in Service		2,495,519,932	1,917,313,085	1,367,615,328	835,237,406	2,752,550,491
		Ref. 8.5.6	Ref. 8.5	Ref. 8.5.7	Ref. 8.5	

PacifiCorp
Results of Operations - December 2020
Major Plant Addition Detail - January 2020 - December 2020

Project Description	Account	Factor	In-Service Date	Jan 20 - Dec 20
				Plant Additions
Distribution				
Murphy Brown LLC - 1529 kW Load	364	UT	Jan20 - Dec20	2,621,982
BioFire Diagnostics, LLC 9 MW Load	364	UT	Jan20 - Dec20	5,836,291
CPC International Apple Co Load Addition	364	WA	Jan20 - Dec20	7,077,838
Glendo-New Greenfield Sub/Capacity Incr	364	WYP	Jan20 - Dec20	2,078,748
Draper Incr Capacity & Convert to 138kV	364	UT	Jan20 - Dec20	10,746,304
Kennedy Substation Conv to Distribution	364	OR	Jan20 - Dec20	4,913,533
Boise White Paper LLC Load Addition	364	WA	Jan20 - Dec20	9,914,874
Naples 138-12.5 kV New Substation TPL	364	UT	Jan20 - Dec20	8,761,723
Bull Rvr Saratoga Reblid for Network Cust	364	UT	Jan20 - Dec20	322,355
Two Four Two Fire Damage Repair	364	OR	Jan20 - Dec20	7,046,636
Echo Mountain Fire Damage Repair	364	OR	Jan20 - Dec20	9,810,936
Almeda Fire Damage Repair	364	OR	Jan20 - Dec20	4,284,638
BLM Permit 10 Year Renewals Oregon	364	OR	Jan20 - Dec20	84,744
Archie Creek Fire Damage Repair	364	OR	Jan20 - Dec20	11,896,409
Beachie Creek Fire Damage Repair	364	OR	Jan20 - Dec20	2,319,429
Slater Fire (Happy Camp) Fire Damage	364	CA	Jan20 - Dec20	8,994,634
Slater Fire (Happy Camp) Fire Damage	364	OR	Jan20 - Dec20	532,744
Vitesse - Facebook 60 MW Load Addition	364	OR	Jan20 - Dec20	288,923
Goshen-Sugarmill-Rigby 161kV Transm Line	364	ID	Jan20 - Dec20	5,540,132
Aeolus-Bridger/Anticline Seg D2 500kV TL	364	WYP	Jan20 - Dec20	2,317,671
Distribution Total				105,390,543
General Plant				
Murphy Brown LLC - 1529 kW Load	397	SO	Jan20 - Dec20	28,710
BioFire Diagnostics, LLC 9 MW Load	397	SO	Jan20 - Dec20	75,524
LCT Open Office Plan	397	SO	Jan20 - Dec20	5,010,018
AMI-UT Advanced Metering Infrastructure	397	SO	Jan20 - Dec20	404,452
Glendo-New Greenfield Sub/Capacity Incr	397	SO	Jan20 - Dec20	173
Draper Incr Capacity & Convert to 138kV	397	SO	Jan20 - Dec20	36,325
MSC(Map Sys Consolidation) OMS Repl	397	SO	Jan20 - Dec20	755,375
Naples 138-12.5 kV New Substation TPL	397	SO	Jan20 - Dec20	(591,128)
Naples 138-12.5 kV New Substation TPL	397	UT	Jan20 - Dec20	1,141,623
Bull Rvr Saratoga Reblid for Network Cust	397	SO	Jan20 - Dec20	321,147
Q641 Cove Mountain Solar	397	SO	Jan20 - Dec20	165,642
Q737 Cove Mountain Solar 2, LLC	397	SO	Jan20 - Dec20	218,727
Q542 Bowler Flats Wind	397	SO	Jan20 - Dec20	1,507,160
Q712 Cedar Springs Wind 1	397	SO	Jan20 - Dec20	14,836
Almeda Fire Damage Repair	397	SO	Jan20 - Dec20	3,970
State Prison at Salt Lake City 8MW Load	397	SO	Jan20 - Dec20	(2)
Populus Terminal 345kV Line - Staker	397	SO	Jan20 - Dec20	28,363
Vitesse - Facebook 60 MW Load Addition	397	SG	Jan20 - Dec20	287
Goshen #3 345/161 kV 700 MVA Trfrmr Inst	397	SO	Jan20 - Dec20	654,695
Goshen-Sugarmill-Rigby 161kV Transm Line	397	SO	Jan20 - Dec20	169,640
Aeolus-Bridger/Anticline Seg D2 500kV TL	397	SG	Jan20 - Dec20	1,392,900
Aeolus-Bridger/Anticline Seg D2 500kV TL	397	SO	Jan20 - Dec20	974,812
Cedar Springs Wind Project 200 MW 2020	397	SO	Jan20 - Dec20	1,375,138
Ekola Flats Wind Project 250 MW 2020	397	SO	Jan20 - Dec20	1,526,217
Pryor Mtn Wind Project 240 MW 2020	397	SO	Jan20 - Dec20	723,637
TB Flats Wind Project 500 MW 2020	397	SO	Jan20 - Dec20	1,419,643
General Plant Total				17,357,886
Hydro Production				
Soda Refurbish Unit 2	332	SG-U	Jan20 - Dec20	2,025,109
Merwin Spillway Gate Wood Extension Repl	332	SG-P	Jan20 - Dec20	3,411,374
Merwin Spillway Gate Hoist Platform Retr	332	SG-P	Jan20 - Dec20	5,130,769
Hydro Production Total				10,567,252
Intangible				
UII Revenue Model	303	SO	Jan20 - Dec20	6,009,589
CRM Focused Upgrade(GTX Repl)	303	SO	Jan20 - Dec20	9,560,497
BHE Celonis Process Mining	303	SO	Jan20 - Dec20	2,801,968

PacifiCorp
Results of Operations - December 2020
Major Plant Addition Detail - January 2020 - December 2020

Project Description	Account	Factor	In-Service Date	Jan 20 - Dec 20
				Plant Additions
SuccessFactors - Employee Central and On	303	SO	Jan20 - Dec20	2,174,883
AMI-UT Advanced Metering Infrastructure	303	CN	Jan20 - Dec20	4,570,585
AMI-UT Advanced Metering Infrastructure	303	SO	Jan20 - Dec20	0
MSC(Map Sys Consolidation) OMS Repl	303	SO	Jan20 - Dec20	2,778,532
Siphon Tap-Pingree Junction 138kV Recond	303	SG	Jan20 - Dec20	2,456,001
Siphon Tap-Pingree Junction 138kV Recond	303	SO	Jan20 - Dec20	0
Vitesse - Facebook 60 MW Load Addition	303	SG	Jan20 - Dec20	7,658,923
Vitesse - Facebook 60 MW Load Addition	303	SO	Jan20 - Dec20	(7,339,982)
Aeolus-Bridger/Anticline Seg D2 500kV TL	303	WYP	Jan20 - Dec20	5,865
Intangible Total				30,676,861
Other Production				
Lake Side ST20 Generator Stator Replace Rotor R	343	SG	Jan20 - Dec20	16,679,464
Lake side U11 Combustion Overhaul - CY20	343	SG	Jan20 - Dec20	12,758,650
Lake Side U12 Combustion Overhaul - CY20	343	SG	Jan20 - Dec20	12,885,167
Wind Generation	343	SG-W	Jan20 - Dec20	1,173,846,992
Other Production Total				1,216,170,272
Steam Production				
Hunter 303 East & West Waterwall Repl - CY20	312	SG	Jan20 - Dec20	4,350,074
Naughton NAU3 Convert to Natural Gas 247 MW	312	SG	Jan20 - Dec20	4,025,929
Steam Production Total				8,376,003
Transmission				
Murphy Brown LLC - 1529 kW Load	355	SG	Jan20 - Dec20	570,286
Glendo-New Greenfield Sub/Capacity Incr	355	SG	Jan20 - Dec20	288,007
Draper Incr Capacity & Convert to 138kV	355	SG	Jan20 - Dec20	4,712,822
Kennedy Substation Conv to Distribution	355	SG	Jan20 - Dec20	369,115
Naples 138-12.5 kV New Substation TPL	355	SG	Jan20 - Dec20	1,328,813
Idaho Pwr Borah Midpoint #1 Rpl Wood-Stl	355	SG	Jan20 - Dec20	3,050,484
Bull Rvr Saratoga Rblnd for Network Cust	355	SG	Jan20 - Dec20	2,370,101
Q641 Cove Mountain Solar	355	SG	Jan20 - Dec20	6,612,144
Q737 Cove Mountain Solar 2, LLC	355	SG	Jan20 - Dec20	7,474,792
Q542 Bowler Flats Wind	355	SG	Jan20 - Dec20	11,426,312
Q712 Cedar Springs Wind 1	355	SG	Jan20 - Dec20	55,071,166
Q707 TB Flats 1	355	SG	Jan20 - Dec20	35,652,109
Silver Crk-Snyderville 138kV Rblnd Wildfr	355	SG	Jan20 - Dec20	3,410,772
Echo Mountain Fire Damage Repair	355	SG	Jan20 - Dec20	845,667
Alameda Fire Damage Repair	355	SG	Jan20 - Dec20	897,881
State Prison at Salt Lake City 8MW Load	355	SG	Jan20 - Dec20	3,656,148
BLM Permit 10 Year Renewals Oregon	355	SG	Jan20 - Dec20	1,973,980
Archie Creek Fire Damage Repair	355	SG	Jan20 - Dec20	27,776,096
Populus Terminal 345kV Line - Staker	355	SG	Jan20 - Dec20	6,448,800
Vantage Pomona Heights 230kV Line	355	SG	Jan20 - Dec20	62,294,309
Slater Fire (Happy Camp) Fire Damage	355	SG	Jan20 - Dec20	40,381,602
Vitesse - Facebook 60 MW Load Addition	355	SG	Jan20 - Dec20	40,859,178
EI Monte Substation Expansion	355	SG	Jan20 - Dec20	2,665,106
Goshen #3 345/161 kV 700 MVA Trfrmr Inst	355	SG	Jan20 - Dec20	20,299,739
Goshen-Sugarmill-Rigby 161kV Transm Line	355	SG	Jan20 - Dec20	20,278,588
Aeolus-Bridger/Anticline Seg D2 500kV TL	355	SG	Jan20 - Dec20	631,346,254
Dry Gulch Sub Rpl 115-69kV Fix-Ratio Trn	355	SG	Jan20 - Dec20	3,422,372
Outlook Sub Rpl Transf 321065 (T2134)	355	SG	Jan20 - Dec20	2,363,721
Cedar Springs Wind Project 200 MW 2020	355	SG	Jan20 - Dec20	22,842,576
Ekola Flats Wind Project 250 MW 2020	355	SG	Jan20 - Dec20	20,314,493
Pryor Mtn Wind Project 240 MW 2020	355	SG	Jan20 - Dec20	19,468,415
TB Flats Wind Project 500 MW 2020	355	SG	Jan20 - Dec20	46,509,268
Transmission Total				1,106,981,115
				2,495,519,932

PacifiCorp
Results of Operations - December 2020
Major Plant Addition Detail - January 2021 - December 2021

Project Description	Account	Factor	In-Service Date	Jan 21 - Dec 21 Plant Additions
Steam Production				
Blundell U0 Plant and Steam Field Controls Update	312	SG	May-21	2,239,963
JB U4 SCR Catalyst Replacement	312	SG	Jun-21	3,610,876
Naughton U0 Drain Vaults 1, 2, & Overflows	312	SG	May-21	4,599,420
Steam Production Total				10,450,259
Other Production				
Currant Creek U1 CSA Variable Fee 32k - CTA MI	343	SG	Oct-21	12,668,283
Currant Creek U2 CSA Variable Fee 32k - CTB MI	343	SG	Oct-21	12,668,283
Hermiston U2 LP Evaporator and FW Heater Replacement	343	SG	Apr-21	2,057,035
New Wind Generation	343	SG-W	Various	773,629,892
Other Production Total				801,023,492
Hydro Production				
Merwin Downstream In-Lieu	332	SG-P	Dec-21	14,144,756
ILR 4.1.9 Future Fish Passage Stage 1 Ph	332	SG-P	Mar-21	7,555,684
Hydro Production Total				21,700,440
Transmission				
126th South Install New Substation - Trans	355	SG	Dec-21	1,568,575
American Fork Install Second Transformer - Trans	355	SG	May-21	84,124
90th South Install 30 MVA Transformer - Trans	355	SG	Dec-21	144,500
Jordanelle - Midway Construct 138 kV Line - Trans	355	SG	Nov-21	23,368,328
Populus - Terminal 345 kV line - condemnation settlements (GW)	355	SG	Nov-10	2,063,400
Idaho Power - Borah - Midpoint #1 replace wood w/ steel	355	SG	various	2,052,676
C7 Data Centers, Load Increase	355	SG	Dec-21	10,519,016
Transmission SCADA/CB Additions 2021 (Linescope)	355	SG	May-Dec 2021	4,056,756
St Johns (BPA) to Knott 115kV Line Conversion Project	355	SG	Oct-22	1,259,032
Rexburg Sub - Inst 161kV Source from Rigby	355	SG	Dec-21	20,283,884
Reroute JB Goshen 345kV line for Slide: IPC Shared	355	SG	Oct-21	3,414,311
Archie Creek Fire Damage Repair	355	SG	various	28,404,891
Blue Creek - Bothwell Tap 46 kV Reconductor/Rebuild	355	SG	May-21	2,008,097
BLM Sigurd - Nevada Tie Line UTU-14023	355	SG	Jul-21	3,299,328
Wildfire Mitigation - Trans	355	SG	various	27,260,954
Vantage - Pomona Heights - TPL002	355	SG	Aug-20	3,110,545
Outlook-Punkin Center 115 kV Line #2	355	SG	Apr-21	6,046,081
Slater Fire (Happy Camp) Fire Damage	355	SG	various	15,482,137
Spanish Fork 345-138 Transformer Upgrade TPL	355	SG	Jan-21	8,259,094
Lebanon Loop Reliability Upgrade Project (Weirich) Phase 1	355	SG	Nov & Dec 2021	4,186,888
Meridian Sub Replace 500kV Series Cap Controls	355	SG	Oct-21	1,991,923
Goshen #3 35/161 kV 400 MVA Transformer Install TPL	355	SG	May-22	10,061,147
Goshen-Sugarmill-Rigby 161kV Trans Line- T	355	SG	Nov-22	23,016,961
Dixonville 500KV Replace Series Cap Controls	355	SG	Oct-21	1,952,388
Nickel Mtn Sub: Replace TRF3512(324647)	355	SG	Jun & Dec 2021	2,799,564
Aeolus-Bridger/Anticline 500 kV Line (GW)	355	SG	Nov-20	3,524,366
Jim Bridger 345-230 kV Transformer 2 Upgrade	355	SG	May-21	9,666,670
Wildfire Mitigation Plan - T	355	SG	various	19,370,177
Transmission Total				239,255,814
Distribution				
AMI - Idaho 2019 meters	364	ID	various	9,028,310
Centercal Properties, Mountain View Place 8MW	364	UT	Jul-21	2,210,478
126th South Install New Substation - Dist	364	UT	Dec-21	11,182,301
NWQ, LLC 23.75 MW Load	364	UT	May-21	15,378,012
WVC Industrial, LLC 6.363 MW Load	364	UT	Mar-21	4,278,555
Oregon Energy storage Project 8 Mwhr battery or equivalent Phase 1	364	OR	Jul-21	4,116,736
Portland Distribution Automation	364	OR	Dec-21	2,085,396

PacifiCorp
Results of Operations - December 2020
Major Plant Addition Detail - January 2021 - December 2021

Project Description	Account	Factor	In-Service Date	Jan 21 - Dec 21 Plant Additions
Cal-Maine Foods, Inc., 5 MW New Load	364	UT	Dec-21	3,583,076
Genesis Alkalai 40 MW Load	364	WYP	Dec-21	11,500,000
AMI - Utah Meters 2019 -2020	364	UT	various	16,551,372
Electric Vehicle Infrastructure (HB 396)	364	UT	various	3,025,125
Wildfire Mitigation - Dist	364	UT	various	22,618,201
Lassen Sub-New 69x115 kV sub	364	CA	Sep-21	8,055,786
American Fork Install Second Transformer - Dist	364	UT	May-21	4,197,276
Healthy Mountain Farms LLC, 5 MW New Load - Phase 1	364	UT	Oct-21	3,575,331
Coleman, Install 3rd Xfmr	364	UT	Jun-21	3,805,291
90th South Install 30 MVA Transformer - Dist	364	UT	Dec-21	6,164,275
118th S 6400 W Substation Property Acquisition	364	UT	Jul-21	2,085,000
Jordanelle - Midway Construct 138 kV Line Dist Underbuild	364	UT	Nov-21	1,262,555
Two Four Two Fire Damage Repair	364	OR	various	1,463,142
WPR Development Company, 18.725 MW	364	UT	Nov-21	5,442,426
Echo Mountain Fire Damage Repair	364	OR	various	7,474,776
Alameda Fire Damage Repair	364	OR	various	4,301,878
Archie Creek Fire Damage Repair	364	OR	various	1,896,343
Beachie Creek Fire Damage Repair	364	OR	various	2,218,583
Malad - Substation Transmission Breaker Additions	364	ID	Dec-21	3,070,000
Mobile #6 Replace Failed 138-69kV Transformer	364	UT	Nov-21	3,000,000
Wildfire Mitigation Plan - CA D	364	CA	various	15,783,304
Wildfire Mitigation Plan - OR D	364	OR	various	21,499,233
Wildfire Mitigation Plan - WA D	364	WA	various	4,403,296
Distribution Total				205,256,057
General				
Monarch upgrade	397	SO	Sep-21	1,342,932
GTX Connect, Java, and UI only	397	SO	Nov-21	2,406,996
Nodal Pricing Model	397	SG	Dec-21	931,056
Vegetation Management (PVM/Mobile)	397	SO	Dec-21	438,600
IronNet	397	SO	Dec-21	548,250
Compass Replacement	397	SO	Dec-21	536,724
PAC FIPS 201 (Phys Security Repl)	397	SO	Dec-21	5,920,896
AMI - Idaho IT Comm Network	397	ID	various	4,795,238
Lloyd Center Tower Open Office	397	SO	various	9,786,084
AMI - Utah IT Comm Network	397	UT	various	29,824,834
Mapping Sys Consolidation	397	SO	May-21	1,419,840
General Total				57,951,450
Intangible				
Monarch upgrade	303	SO	Sep-21	5,371,728
GTX Connect, Java, and UI only	303	SO	Nov-21	9,627,984
Nodal Pricing Model	303	SG	Dec-21	3,724,224
Vegetation Management (PVM/Mobile)	303	SO	Dec-21	1,754,400
IronNet	303	SO	Dec-21	2,193,000
Compass Replacement	303	SO	Dec-21	2,146,896
PAC FIPS 201 (Phys Security Repl)	303	SO	Dec-21	1,480,224
Mapping Sys Consolidation	303	SO	May-21	5,679,360
IntangibleTotal				31,977,816
				1,367,615,328
				Ref. 8.5.3

Adjustment to Rate Base:	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
1 - Fuel Stock - Pro Forma	151	3	25,584,553	SE	24.937%	6,380,005	8.6.1
1 - Fuel Stock - Working Cap. Dep.	25316	3	(579,538)	SE	24.937%	(144,519)	8.6.1
1 - Fuel Stock - Working Cap. Dep.	25317	3	(54,527)	SE	24.937%	(13,597)	8.6.1
2 - Prepaid Overhauls	186M	3	4,318,670	SG	27.138%	1,172,008	8.6.1

Description of Adjustment:

1 - Fuel stock levels for the 12 months ending December 2021 are projected to be lower than the 12 months ended December 2020 levels due to a decrease in the amount of coal stockpiled. The adjustment also reflects the working capital deposits which are an offset to fuel stock costs.

2 - Balances for prepaid overhauls at the Lake Side, Chehalis and Currant Creek gas plants are walked forward to reflect payments and transfers of capital to electric plant in service during the year ending December 2021.

PacifiCorp
Results of Operations - December 2020
Miscellaneous Rate Base
13 Month Average Balances - Summary

1 - Coal Fuel Stock Balances by Plant	Account	Factor	Dec-2020	Dec-2021	Adjustment to 13 Mth. Avg. Balance
			13 Mth. Avg. Balance	13 Mth. Avg. Balance	
Jim Bridger	151	SE	27,990,448	41,383,696	13,393,248
Cholla	151	SE	10,279,439	17,774	(10,261,665)
Colstrip	151	SE	1,749,405	1,739,344	(10,061)
Craig	151	SE	4,899,276	3,321,437	(1,577,839)
Hayden	151	SE	2,763,501	3,993,399	1,229,897
Hunter	151	SE	56,746,876	82,012,903	25,266,027
Huntington	151	SE	29,486,496	27,598,678	(1,887,819)
Dave Johnston	151	SE	11,034,644	9,442,512	(1,592,132)
Naughton	151	SE	19,630,879	20,655,776	1,024,896
Rock Garden	151	SE	31,430,017	31,430,017	-
Total			196,010,981	221,595,534	25,584,553

Ref. 8.6

1 - Working Capital Deposits	Account	Factor	Dec-2020	Dec-2021	Adjustment to 13 Mth. Avg. Balance
			13 Mth. Avg. Balance	13 Mth. Avg. Balance	
UAMPS Working Capital Deposit	25316	SE	(1,938,077)	(2,517,615)	(579,538)
DPEC Working Capital Deposit	25317	SE	(2,649,261)	(2,703,787)	(54,527)

Ref. 8.6

Ref. 8.6

2 - Overhaul Prepayments by Plant	Account	Factor	Dec-2020	Dec-2021	Adjustment to 13 Mth. Avg. Balance
			13 Mth. Avg. Balance	13 Mth. Avg. Balance	
Lake Side 1	186M	SG	14,978,695	11,652,846	(3,325,849)
Chehalis	186M	SG	19,298,117	23,666,515	4,368,398
Currant Creek	186M	SG	17,507,616	17,024,561	(483,055)
Lake Side 2	186M	SG	16,954,057	20,877,756	3,923,699
Chehalis O&M	186M	SG	869,543	1,100,833	231,291
Currant Creek O&M	186M	SG	399,921	4,108	(395,813)
Total			70,007,949	74,326,619	4,318,670

Ref. 8.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Remove PHFU	105	1	(12,276,587)	SG	27.138%	(3,331,640)	
Remove PHFU	105	1	(683,318)	CA	Situs	-	
Remove PHFU	105	1	(6,894,777)	OR	Situs	(6,894,777)	
Remove PHFU	105	1	(5,730,529)	UT	Situs	-	
Remove PHFU	105	1	(601)	WY	Situs	-	
			<u>(25,585,811)</u>			<u>(10,226,417)</u>	8.7.1

Description of Adjustment:

This adjustment removes all Plant Held for Future Use (PHFU) assets from FERC account 105. The company is making this adjustment in compliance with UE 116, Order No. 01-787, Appendix A, page 4 of 5.

PacifiCorp
Oregon Results of Operations - December 2020
FERC 105 (Plant Held for Future Use)

Primary Account		Secondary Account		Alloc	Total
1050000	Plant Held for Future Use	3401000	Land owned in fee	SG	8,923,302
1050000	Plant Held for Future Use	3501000	Land owned in fee	SG	2,598,723
1050000	Plant Held for Future Use	3502000	Land rights	SG	754,562
1050000	Plant Held for Future Use	3601000	Land owned in fee	OR	3,912,456
1050000	Plant Held for Future Use	3601000	Land owned in fee	CA	683,318
1050000	Plant Held for Future Use	3601000	Land owned in fee	WYP	601
1050000	Plant Held for Future Use	3601000	Land owned in fee	UT	5,730,529
1050000	Plant Held for Future Use	3891000	Land owned in fee	OR	2,982,321
Total					25,585,811

Ref 8.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Elec. Plant Acq. Amort. Exp.	406	3	-	SG	27.138%	-	8.8.1
OR Depr. Decrease Defer.	407	3	(2,694,604)	OR	Situs	(2,694,604)	8.8.6
Adjustment to Revenue:							
Wheeling Revenues	456	3	4,214,114	OR	Situs	4,214,114	8.8.4
Adjustment to Rate Base:							
Elec. Plant Gross Acq.	114	3	-	SG	27.138%	-	8.8.1
Elec. Plant Acq. Acc. Amort.	115	3	(4,781,559)	SG	27.138%	(1,297,627)	8.8.1

Description of Adjustment:

This adjustment walks forward Electric Plant Acquisition the base period (12 months ended December 2020) to pro forma period levels (12 months ending December 2021). This adjustment also reflects the amortization of Oregon's Deferred FERC OATT Revenues and Depreciation Decrease Deferral, both of which was approved to begin amortization in the resolution of the Company's most recent general rate case, Docket No. UE 374.

PacifiCorp
Oregon Results of Operations - December 2020
Regulatory Asset Amortization
Electric Plant Acquisition Adjustment

Adjust Base Period to Pro Forma Period

	<u>Rate Base</u>		
	<u>Amortization</u>	<u>Gross Acq.</u>	<u>Acc Amort</u>
Pro Forma Amount (below)	4,781,559	144,704,699	(137,980,477)
Base Period Amount (below)	4,781,559	144,704,699	(133,198,918)
Pro Forma Adjustment	-	-	(4,781,559)
	Ref. 8.8	Ref. 8.8	Ref. 8.8

Year	<u>Beg Balance</u>		<u>End Balance</u>		<u>13 Month Avg Bal</u>	
	<u>Gross Acquisition</u>	<u>Accumulated Amortization</u>	<u>Amortization</u>	<u>Accumulated Amortization</u>	<u>Gross Acq</u>	<u>Acc Amort</u>
Opening Balance	144,704,699			(130,808,138)		
2020 January	144,704,699	(130,808,138)	(398,463)	(131,206,601)		
February	144,704,699	(131,206,601)	(398,463)	(131,605,064)		
March	144,704,699	(131,605,064)	(398,463)	(132,003,528)		
April	144,704,699	(132,003,528)	(398,463)	(132,401,991)		
May	144,704,699	(132,401,991)	(398,463)	(132,800,454)		
June	144,704,699	(132,800,454)	(398,463)	(133,198,918)		
July	144,704,699	(133,198,918)	(398,463)	(133,597,381)		
August	144,704,699	(133,597,381)	(398,463)	(133,995,844)		
September	144,704,699	(133,995,844)	(398,463)	(134,394,307)		
October	144,704,699	(134,394,307)	(398,463)	(134,792,771)		
November	144,704,699	(134,792,771)	(398,463)	(135,191,234)		
December	144,704,699	(135,191,234)	(398,463)	(135,589,697)	144,704,699	(133,198,918)
	Base Period Amort =		(4,781,559)			
2021 January	144,704,699	(135,589,697)	(398,463)	(135,988,160)		
February	144,704,699	(135,988,160)	(398,463)	(136,386,624)		
March	144,704,699	(136,386,624)	(398,463)	(136,785,087)		
April	144,704,699	(136,785,087)	(398,463)	(137,183,550)		
May	144,704,699	(137,183,550)	(398,463)	(137,582,014)		
June	144,704,699	(137,582,014)	(398,463)	(137,980,477)		
July	144,704,699	(137,980,477)	(398,463)	(138,378,940)		
August	144,704,699	(138,378,940)	(398,463)	(138,777,403)		
September	144,704,699	(138,777,403)	(398,463)	(139,175,867)		
October	144,704,699	(139,175,867)	(398,463)	(139,574,330)		
November	144,704,699	(139,574,330)	(398,463)	(139,972,793)		
December	144,704,699	(139,972,793)	(398,463)	(140,371,257)	144,704,699	(137,980,477)
	Pro Forma Amort =		(4,781,559)			

Oregon Results of Operations - December 2020

Regulatory Asset Amortization

Electric Plant Acquisition Adjustment

GL Account 140800 - Actuals for 12 Months Ended December 2020

Year	Month	Addition / Amortization	Accumulated Amount
2019	12	-	156,468,483
2020	1	-	156,468,483
2020	2	-	156,468,483
2020	3	-	156,468,483
2020	4	-	156,468,483
2020	5	-	156,468,483
2020	6	-	156,468,483
2020	7	-	156,468,483
2020	8	-	156,468,483
2020	9	-	156,468,483
2020	10	-	156,468,483
2020	11	-	156,468,483
2020	12	-	156,468,483

System-allocated amount	144,704,699	Ref Tab B-15 & 8.8.1
Utah-situs amount	11,763,784	Ref Tab B-15
	156,468,483	

GL Account Balance

Account Number 140800

Calendar year 2020

Period	Debit	Credit	Balance	Cumulative balance
Balance Car				156,468,482.73
1				156,468,482.73
2				156,468,482.73
3				156,468,482.73
4				156,468,482.73
5				156,468,482.73
6				156,468,482.73
7				156,468,482.73
8				156,468,482.73
9				156,468,482.73
10				156,468,482.73
11				156,468,482.73
12				156,468,482.73

PacifiCorp
 Oregon Results of Operations - December 2020
 Regulatory Asset Amortization

Accumulated Amortization

GL Account 145800 - Actuals for 12 Months Ended December 2020

Year	Month	Amort.	Accumulated Amount
2019	12	(423,600)	(132,253,226)
2020	1	(423,600)	(132,676,826)
2020	2	(423,600)	(133,100,425)
2020	3	(423,600)	(133,524,025)
2020	4	(423,600)	(133,947,624)
2020	5	(423,600)	(134,371,224)
2020	6	(423,600)	(134,794,824)
2020	7	(423,600)	(135,218,423)
2020	8	(423,600)	(135,642,023)
2020	9	(423,600)	(136,065,622)
2020	10	(423,600)	(136,489,222)
2020	11	(423,600)	(136,912,821)
2020	12	(423,600)	(137,336,421)

System-allocated amount (135,589,698) Ref. Tab B-15 & 8.8.1
 Utah-situs amount (1,746,724) Ref. Tab B-15
(137,336,421)

GL Account Balance
 Account Number 145800
 Calendar year 2020

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				132,253,226.26-
1		423,599.57	423,599.57-	132,676,825.83-
2		423,599.58	423,599.58-	133,100,425.41-
3		423,599.57	423,599.57-	133,524,024.98-
4		423,599.59	423,599.59-	133,947,624.57-
5		423,599.56	423,599.56-	134,371,224.13-
6		423,599.58	423,599.58-	134,794,823.71-
7		423,599.58	423,599.58-	135,218,423.29-
8		423,599.56	423,599.56-	135,642,022.85-
9		423,599.58	423,599.58-	136,065,622.43-
10		423,599.58	423,599.58-	136,489,222.01-
11		423,599.58	423,599.58-	136,912,821.59-
12		423,599.57	423,599.57-	137,336,421.16-

Oregon Results of Operations - December 2020
 Regulatory Assets & Liabilities Amortization
 FERC OATT Revenues Deferral (Post 2017)

	<u>Amortization</u>
Base Period Amount (below)	-
Pro Forma Amount (below)	4,214,114
Adjustment:	<u>(4,214,114)</u>
	Ref. 8.8

	Opening Bal.	Accrual ¹	Adjustments	Interest ¹	Ending Bal.
Opening Bal.					(35,770,104)
2020 January	(35,770,104)	(1,089,395)	-	(237,484)	(37,096,983)
February	(37,096,983)	(634,425)	-	(237,611)	(37,969,019)
March	(37,969,019)	(665,208)	7,133,899	(243,247)	(31,743,576)
April	(31,743,576)	63,365	-	(178,600)	(31,858,810)
May	(31,858,810)	(694,259)	-	(204,535)	(32,757,604)
June	(32,757,604)	(1,626,671)	-	(215,394)	(34,599,669)
July	(34,599,669)	(1,641,736)	-	(224,950)	(36,466,354)
August	(36,466,354)	(1,869,353)	-	(237,528)	(38,573,235)
September	(38,573,235)	(1,636,613)	26,889,854	(164,783)	(13,484,777)
October	(13,484,777)	(1,029,923)	-	(88,910)	(14,603,609)
November	(14,603,609)	(682,006)	-	(94,911)	(15,380,526)
December	(15,380,526)	962,810	-	(94,622)	(14,512,338)

	Opening Bal.	Amortization	Adjustments	Interest ²	Ending Bal.
2021 January	(14,512,338)	385,858		(31,383)	(14,157,863)
February	(14,157,863)	385,858		(30,606)	(13,802,612)
March	(13,802,612)	385,858	2,631,642	(26,944)	(10,812,057)
April	(10,812,057)	339,616		(23,324)	(10,495,765)
May	(10,495,765)	339,616		(22,631)	(10,178,781)
June	(10,178,781)	339,616		(21,936)	(9,861,101)
July	(9,861,101)	339,616		(21,240)	(9,542,726)
August	(9,542,726)	339,616		(20,542)	(9,223,652)
September	(9,223,652)	339,616		(19,843)	(8,903,879)
October	(8,903,879)	339,616		(19,142)	(8,583,406)
November	(8,583,406)	339,616		(18,440)	(8,262,230)
December	(8,262,230)	339,616		(17,736)	(7,940,350)
Pro Forma Amort =		4,214,114			

Note:

1. Interest rate in deferral period per approved WACC from UE-263.
2. Interest rate in amortization period per UM-1147, MBT Rate, approved January 17, 2020.

PacifiCorp
Oregon Results of Operations - December 2020
Regulatory Assets & Liabilities Amortization
FERC OATT Revenues Deferral (Post 2017)
GL Account 288232 - Actuals for 12 Months Ended December 2020

Year	Month	Accrual	Adjustment	Interest	Accumulated Amount
2019	12	(223,901)		(225,030)	(35,770,104)
2020	1	(1,089,395)		(237,484)	(37,096,983)
2020	2	(634,425)		(237,611)	(37,969,019)
2020	3	(665,208)	7,133,899	(243,247)	(31,743,576)
2020	4	63,365		(178,600)	(31,858,810)
2020	5	(694,259)		(204,535)	(32,757,604)
2020	6	(1,626,671)		(215,394)	(34,599,669)
2020	7	(1,641,736)		(224,950)	(36,466,354)
2020	8	(1,869,353)		(237,528)	(38,573,235)
2020	9	(1,636,613)	26,889,854	(164,783)	(13,484,777)
2020	10	(1,029,923)		(88,910)	(14,603,609)
2020	11	(682,006)		(94,911)	(15,380,526)
2020	12	962,810		(94,622)	(14,512,338)

Ref 8.8.4

GL Account Balance
Account Number 288232
Calendar year 2020

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				35,770,103.61-
1		1,326,879.21	1,326,879.21-	37,096,982.82-
2		872,036.42	872,036.42-	37,969,019.24-
3	14,267,797.32	8,042,353.88	6,225,443.44	31,743,575.80-
4	63,365.48	178,599.97	115,234.49-	31,858,810.29-
5		898,793.83	898,793.83-	32,757,604.12-
6		1,842,064.60	1,842,064.60-	34,599,668.72-
7		1,866,685.73	1,866,685.73-	36,466,354.45-
8		2,106,880.30	2,106,880.30-	38,573,234.75-
9	53,779,707.06	28,691,249.01	25,088,458.05	13,484,776.70-
10		1,118,832.52	1,118,832.52-	14,603,609.22-
11		776,916.91	776,916.91-	15,380,526.13-
12	962,810.44	94,621.83	868,188.61	14,512,337.52-

PacifiCorp
Oregon Results of Operations - December 2020
Regulatory Assets & Liabilities Amortization
Oregon Depreciation Decrease Deferral

	<u>Amortization</u>
Base Period Amount (below)	-
Pro Forma Amount (below)	<u>2,694,604</u>
Adjustment:	<u>(2,694,604)</u>
	Ref. 8.8

	Opening Bal.	Accrual	Amortization	Interest ¹	Ending Bal.
Opening Bal.					(6,527,880)
2020 January	(6,527,880)	(71,566)	-	(41,685)	(6,641,130)
February	(6,641,130)	(71,566)	-	(42,404)	(6,755,100)
March	(6,755,100)	(71,566)	-	(43,128)	(6,869,794)
April	(6,869,794)	(71,566)	-	(43,856)	(6,985,216)
May	(6,985,216)	(71,566)	-	(44,589)	(7,101,371)
June	(7,101,371)	(71,566)	-	(45,327)	(7,218,264)
July	(7,218,264)	(71,566)	-	(46,069)	(7,335,899)
August	(7,335,899)	(71,566)	-	(46,816)	(7,454,281)
September	(7,454,281)	(71,566)	-	(47,568)	(7,573,415)
October	(7,573,415)	(71,566)	-	(48,325)	(7,693,306)
November	(7,693,306)	(71,566)	-	(48,325)	(7,813,197)
December	(7,813,197)	(71,566)	-	(50,614)	(7,935,376)

	Opening Bal.	Accrual	Amortization	Interest ²	Ending Bal.
2021 January	(7,935,376)	-	224,550	(8,084)	(7,718,910)
February	(7,718,910)	-	224,550	(7,860)	(7,502,220)
March	(7,502,220)	-	224,550	(7,636)	(7,285,306)
April	(7,285,306)	-	224,550	(7,412)	(7,068,167)
May	(7,068,167)	-	224,550	(7,188)	(6,850,805)
June	(6,850,805)	-	224,550	(6,963)	(6,633,218)
July	(6,633,218)	-	224,550	(6,738)	(6,415,406)
August	(6,415,406)	-	224,550	(6,513)	(6,197,369)
September	(6,197,369)	-	224,550	(6,288)	(5,979,106)
October	(5,979,106)	-	224,550	(6,062)	(5,760,618)
November	(5,760,618)	-	224,550	(5,837)	(5,541,905)
December	(5,541,905)	-	224,550	(5,611)	(5,322,965)
			Pro Forma Amort =		2,694,604

Note:

1. Interest rate in deferral period per approved WACC from UE-263.
2. Interest rate in amortization period per UM-1147, MBT Rate, approved January 15, 2021.

Oregon Results of Operations - December 2020
Regulatory Assets & Liabilities Amortization
Oregon Depreciation Decrease Deferral
GL Account 288412 - Actuals for 12 Months Ended December 2020

Year	Month	Accrual	Interest	Accumulated Amount
2019	12	(71,566)	(40,970)	(6,527,880)
2020	1	(71,566)	(41,685)	(6,641,130)
2020	2	(71,566)	(42,404)	(6,755,100)
2020	3	(71,566)	(43,128)	(6,869,794)
2020	4	(71,566)	(43,856)	(6,985,216)
2020	5	(71,566)	(44,589)	(7,101,371)
2020	6	(71,566)	(45,327)	(7,218,264)
2020	7	(71,566)	(46,069)	(7,335,899)
2020	8	(71,566)	(46,816)	(7,454,281)
2020	9	(71,566)	(47,568)	(7,573,415)
2020	10	(71,566)	(48,325)	(7,693,306)
2020	11	(71,566)	(48,325)	(7,813,197)
2020	12	(71,566)	(50,614)	(7,935,376)

Ref 8.8.6

GL Account Balance
Account Number 288412
Calendar year 2020

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				6,527,879.58-
1		113,250.61	113,250.61-	6,641,130.19-
2		113,969.88	113,969.88-	6,755,100.07-
3		114,693.69	114,693.69-	6,869,793.76-
4		115,422.09	115,422.09-	6,985,215.85-
5		116,155.11	116,155.11-	7,101,370.96-
6		116,892.80	116,892.80-	7,218,263.76-
7		117,635.16	117,635.16-	7,335,898.92-
8		118,382.24	118,382.24-	7,454,281.16-
9		119,134.07	119,134.07-	7,573,415.23-
10		119,890.67	119,890.67-	7,693,305.90-
11		119,890.67	119,890.67-	7,813,196.57-
12	119,890.67	242,070.40	122,179.73-	7,935,376.30-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Other Plant	341	1	(3,478,252)	SG	27.138%	(943,934)	
Other Plant	343	1	(170,068,293)	SG	27.138%	(46,153,414)	
Other Plant	344	1	(7,883,068)	SG	27.138%	(2,139,320)	
Other Plant	345	1	(12,436,383)	SG	27.138%	(3,375,006)	
Other Plant	346	1	(659,497)	SG	27.138%	(178,975)	
			<u>(194,525,493)</u>			<u>(52,790,649)</u>	8.9.1
Adjustment to Reserve:							
Other Plant	108OP	1	(25,738,415)	SG	27.138%	(6,984,933)	8.9.1
Adjustment to Depreciation Expense:							
Other Plant	403OP	1	(6,572,403)	SG	27.138%	(1,783,630)	8.9.1
Adjustment to O&M Expense:							
Administrative & General	929	1	(279,419)	SO	28.143%	(78,637)	8.9.1
Misc. Oth. Power Supply	549	1	(46,301)	SG	27.138%	(12,565)	8.9.1
Misc. Oth. Power Supply	553	1	(1,124,958)	SG	27.138%	(305,293)	8.9.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	1	(7,391,085)	SCHMDEXP	23.103%	(1,707,555)	
Schedule M Adjustment	SCHMDT	1	(29,611,673)	TAXDEPR	26.836%	(7,946,714)	
Deferred Tax Expense	41110	1	1,817,216	SCHMDEXP	23.103%	419,830	
Deferred Tax Expense	41010	1	(7,280,504)	TAXDEPR	26.836%	(1,953,827)	
Deferred Tax Expense	41110	1	9,648	OR	Situs	9,648	
Accum. Def Inc Tax Bal	282	1	11,754,772	OR	Situs	11,754,772	

Description of Adjustment:

This adjustment removes the gross plant, accumulated depreciation, depreciation expense and O&M amounts related to the Rolling Hills wind resource from the 12 months ended December 2020. This treatment is consistent with Commission Order No. 08-548.

PacifiCorp
Results of Operations - December 2020
Remove Rolling Hills

Rate Base Amounts	FERC Account	13 Month Average 12 ME Dec 2020	Ref.
Capital			
Other Plant	341	3,478,252	
Other Plant	343	170,068,293	
Other Plant	344	7,883,068	
Other Plant	345	12,436,383	
Other Plant	346	659,497	
		<u>194,525,493</u>	8.9
Depreciation Reserve			
Other Plant	108OP	25,738,415	8.9

Expense Amounts	FERC Account	12 ME Dec 2020	Ref.
Depreciation Expense			
Other Plant	403OP	6,572,403	8.9
Operation & Maintenance Expense			
Administrative & General	929	279,419	8.9
Misc. Oth. Power Supply	549	46,301	8.9
Misc. Oth. Power Supply	553	1,124,958	8.9

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove system deferral	403SP	1	(14,303,042)	SG	27.138%	(3,881,583)	8.10.1
Excess decom. costs amort.	407	3	(1,608,057)	OR	Situs	(1,608,057)	8.10.2
Adjustment to Rate Base:							
Remove M&S Obsolete Inv.	182M	1	(3,448,669)	SG	27.138%	(935,906)	8.10.2
Excess decom. reserves	254	3	(7,236,254)	OR	Situs	(7,236,254)	8.10.2
Adjustment to Tax:							
Schedule M Adjustment	SCHMDT	3	1,608,057	OR	Situs	1,608,057	8.10.2
Deferred Income Tax Expense	41010	3	395,364	OR	Situs	395,364	8.10.2
Accum. Def Inc Tax Balance	190	3	2,239,365	OR	Situs	2,239,365	8.10.2
Accum. Def Inc Tax Remove	283	3	819,214	SG	27.138%	222,320	

Description of Adjustment:

The Carbon Plant was retired April, 2015 and fully recovered as of December 2020. This adjustment removes the allocation in the base period of accelerated depreciation deferral and amortization and returns excess decommissioning costs of the plant back to ratepayers over a five-year period per the proposal in the Company's 2018 Deprecation Study, UM 1968. This amortization schedule of the excess decommissioning costs, net of obsolete materials and supplies, over a five-year period was approved in the Company's general rate case Docket No. UE 374, in Order 20-473.

PacifiCorp
Results of Operations December 2020
Carbon Plant Closure

On January 1, 2014 new depreciation rates for the Carbon Plant became effective in Utah, Idaho, and Wyoming. The difference in the depreciation in these rates due to the retirement of the Carbon Plant was deferred in those states, to be amortized to expense after the plant was retired. This deferral and amortization of depreciation expense was booked on a company system factor. It should have been allocated situs to Utah, Idaho, and Wyoming, as appropriate. The accounting detail is provided below.

Year	Posting period	Account Number	Amount	Text	FERC Account	FERC Location	Actual Allocation
2020	1	565131	37,209	Amortize WY Deferred Carbon Decomm	4032000	114	SG
2020	1	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG
2020	1	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG
2020	1	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG
2020	2	565131	37,209	Amortize WY Deferred Carbon Decomm	4032000	114	SG
2020	2	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG
2020	2	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG
2020	2	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG
2020	3	565131	37,209	Amortize WY Deferred Carbon Decomm	4032000	114	SG
2020	3	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG
2020	3	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG
2020	3	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG
2020	4	565131	37,209	Amortize WY Deferred Carbon Decomm	4032000	114	SG
2020	4	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG
2020	4	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG
2020	4	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG
2020	5	565131	37,209	Amortize WY Deferred Carbon Decomm	4032000	114	SG
2020	5	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG
2020	5	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG
2020	5	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG
2020	6	565131	37,209	Amortize WY Deferred Carbon Decomm	4032000	114	SG
2020	6	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG
2020	6	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG
2020	6	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG
2020	7	565131	37,209	Amortize WY Deferred Carbon Decomm	4032000	114	SG
2020	7	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG
2020	7	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG
2020	7	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG
2020	8	565131	37,209	Amortize WY Deferred Carbon Decomm	4032000	114	SG
2020	8	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG
2020	8	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG
2020	8	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG
2020	9	565131	37,209	Amortize WY Deferred Carbon Decomm	4032000	114	SG
2020	9	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG
2020	9	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG
2020	9	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG
2020	10	565131	37,209	Amortize WY Deferred Carbon Decomm	4032000	114	SG
2020	10	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG
2020	10	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG
2020	10	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG
2020	11	565131	37,209	Amortize WY Deferred Carbon Decomm	4032000	114	SG
2020	11	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG
2020	11	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG
2020	11	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG
2020	12	565131	37,209	Amortize WY Deferred Carbon Decomm	4032000	114	SG
2020	12	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG
2020	12	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG
2020	12	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG
2020	12	565131	8,775,068	Buy down Utah deferred decomm	4032000	109	SG
			<u>14,303,042</u>				

Ref 8.10

PacifiCorp
Results of Operations December 2020
Carbon Plant Closure
Closing Costs in Pro Forma Period

The Company continues to carry an accumulated depreciation reserve for Carbon Plant decommissioning that has yet to be returned to Oregon customers. The Company is proposing a five-year amortization period, as per the 2018 Depreciation Study, to return the benefit of this rate base credit to ratepayers in Oregon.

Closure Cost	Total Company	Allocation	OR Alloc.
M&S Obsolete Inventory	3,448,669	SG	935,906
Decommissioning Reserve			<u>(8,976,188)</u>
Total Closure Cost			(8,040,283)

<u>Date</u>	<u>Beq Bal</u>	<u>Amortization</u>	<u>End Bal</u>		<u>Date</u>	<u>Beq Bal</u>	<u>Amortization</u>	<u>End Bal</u>		<u>Tax Impacts:</u>		
										<u>SCHMDT</u>	<u>41010</u>	<u>ADIT - 190</u>
Dec-20			(8,976,188)		Dec-20			935,906				2,437,047
Jan-21	(8,976,188)	149,603	(8,826,585)		Jan-21	935,906	(15,598)	920,307		134,005	32,947	2,404,100
Feb-21	(8,826,585)	149,603	(8,676,982)		Feb-21	920,307	(15,598)	904,709		134,005	32,947	2,371,153
Mar-21	(8,676,982)	149,603	(8,527,379)		Mar-21	904,709	(15,598)	889,110		134,005	32,947	2,338,206
Apr-21	(8,527,379)	149,603	(8,377,776)		Apr-21	889,110	(15,598)	873,512		134,005	32,947	2,305,259
May-21	(8,377,776)	149,603	(8,228,173)		May-21	873,512	(15,598)	857,913		134,005	32,947	2,272,312
Jun-21	(8,228,173)	149,603	(8,078,569)		Jun-21	857,913	(15,598)	842,315		134,005	32,947	2,239,365
Jul-21	(8,078,569)	149,603	(7,928,966)		Jul-21	842,315	(15,598)	826,717		134,005	32,947	2,206,418
Aug-21	(7,928,966)	149,603	(7,779,363)		Aug-21	826,717	(15,598)	811,118		134,005	32,947	2,173,471
Sep-21	(7,779,363)	149,603	(7,629,760)		Sep-21	811,118	(15,598)	795,520		134,005	32,947	2,140,524
Oct-21	(7,629,760)	149,603	(7,480,157)		Oct-21	795,520	(15,598)	779,921		134,005	32,947	2,107,577
Nov-21	(7,480,157)	149,603	(7,330,554)	13MA Bal.	Nov-21	779,921	(15,598)	764,323	13MA Bal.	134,005	32,947	2,074,630
Dec-21	(7,330,554)	149,603	(7,180,951)	(8,078,569)	Dec-21	764,323	(15,598)	748,724	842,315	134,005	32,947	2,041,683
Amort exp. 12 mo. Dec-21		1,795,238			Amort exp. 12 mo. Dec-21		(187,181)					

ADIT	SCHMDT	41010
13MA Bal.		
2,239,365	1,608,057	395,364
Ref. 8.10	Ref. 8.10	Ref. 8.10

Net Rate Base Reduction	(7,236,254)	Ref 8.10
Net 12 ME Dec-21 Amort. Exp.	1,608,057	Ref 8.10

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Revenue:							
Residential	440	1	17,111,847	OR	Situs	17,111,847	8.11.2
Commercial	442	1	16,225,608	OR	Situs	16,225,608	8.11.2
Industrial ¹	442	1	5,722,374	OR	Situs	5,722,374	8.11.2
Public St. & Hwy	444	1	123,122	OR	Situs	123,122	8.11.2
¹ Includes Irrigation			<u>39,182,950</u>			<u>39,182,950</u>	
Adjustment to Expense:							
<u>Remove O&M expense</u>	506	3	(28,090,750)	SG	27.138%	(7,623,314)	8.11.3
Remove depreciation expense	407	3	(25,822,168)	SG	27.138%	(7,007,662)	8.11.1
Cholla buy-down - Steam Plant	407	1	57,135,526	OR	Situs	57,135,526	8.11.2
Cholla buy-down - General Plant	407	1	607,870	OR	Situs	607,870	8.11.2
Cholla buy-down - General Plant	407	1	(1,773,700)	SG	27.138%	(481,350)	8.11.2
			<u>2,056,778</u>			<u>42,631,070</u>	
Adjustment to Rate Base:							
<u>Remove:</u>							
Gross unrecovered plant	312	3	(552,830,549)	SG	27.138%	(150,028,065)	8.11.1
Booked accum. Depr.	108SP	3	260,417,713	SG	27.138%	70,672,588	8.11.1
Accelerated depr.	108SP	3	93,489,941	SG	27.138%	25,371,454	8.11.1
Material and Supplies inv.	154	3	(6,511,230)	SG	27.138%	(1,767,028)	8.11.3
Steam Plant Accum. Dep. - Cholla	108SP	1	20,041,575	SG	27.138%	5,438,916	8.11.2
			<u>(185,392,550)</u>			<u>(50,312,136)</u>	
Adjustment to Tax:							
Schedule M Addition	SCHMAT	3	(25,822,168)	SG	27.138%	(7,007,662)	
Deferred Income Tax Expense	41110	3	6,348,793	SG	27.138%	1,722,946	
Accumulated Def Inc Tax Balance	282	3	(3,174,397)	SG	27.138%	(861,473)	
Accumulated Def Inc Tax Balance	282	1	20,133,280	SG	27.138%	5,463,803	

Description of Adjustment:

Consistent with the Company's Integrated Resource Plan, Cholla Unit 4 ceased operations December 31, 2020. As part of the December 2021 Oregon General Rate Case, the Oregon Commission authorized the Company to use deferred tax benefits as of December 31, 2020 to offset Cholla Unit 4 unrecovered plant balance, decommissioning and closure cost. This adjustment removes pro forma Cholla-related balances from Oregon's December 2021 Results of Operations. In addition, this adjustment corrects the allocation of the buydown in the Company's accounting system.

PacifiCorp
Results of Operations - December 2020
Cholla 4 Retirement
Treatment of Cholla Booked Rate Base Balances

Descript.	FERC Account	Dec 2020 Balance - YE	Dec 2020 Balance - 13MA	
Cholla gros	312	\$ 552,956,954	\$ 552,830,549	Ref 8.11
Cholla accu	108SP	\$ (267,477,982)	\$ (260,417,713)	Ref 8.11
OR accelerated depr.		\$ (98,812,699)	\$ (93,489,941)	Ref 8.11
Net unrecovered EPIS		\$ 186,666,273	\$ 198,922,895	

Net EPIS buy-down	\$ (186,666,273)
Dec 2021 net EPIS	\$ -

Descript.	FERC Account	12ME Dec 2020
Cholla depr	403SP	\$ 15,176,475
OR acceler	403SP	\$ 10,645,693
		\$ 25,822,168
		Ref 8.11

PacifiCorp
 Results of Operations - December 2020
 Cholla 4 Retirement
 Buy-down of Cholla Unit 4

Adjustment to Revenue

Year	Account	FERC Account	Text	Amount
2020	301110	4401000	OR - Exc Inc Tax Deferral - CHOLLA BUYDOWN	(17,111,846.55) Ref. 8.11
2020	301210	4421000	OR - Exc Inc Tax Deferral - CHOLLA BUYDOWN	(16,225,607.62) Ref. 8.11
2020	301310	4422000	OR - Exc Inc Tax Deferral - CHOLLA BUYDOWN	(4,868,451.37) Ref. 8.11
2020	301455	4423000	OR - Exc Inc Tax Deferral - CHOLLA BUYDOWN	(853,922.25) Ref. 8.11
2020	301610	4441000	OR - Exc Inc Tax Deferral - CHOLLA BUYDOWN	(123,122.01) Ref. 8.11

Adjustment to Reserve

Year	Account	FERC Account	Text	YE Balance	13MA Balance
2020	145139	1085000	Utah STEP - Buy Down of Cholla 4	(125,046,223)	(9,618,940)
2020	145139	1085000	Oregon Tax - Buy Down of Cholla 4	(47,951,902)	(3,688,608)
2020	145139	1085000	Wyoming - Cholla 4 NBV to Reg Asset	(41,566,931)	(3,197,456)
2020	145139	1085000	Washington - Write-off Cholla 4 NBV	(22,347,576)	(1,719,044)
2020	145139	1085000	Idaho - Cholla 4 NBV	(16,800,129)	(1,292,318)
2020	145139	1085000	California - Cholla 4 NBV to Reg Asset	(4,491,786)	(345,522)
2020	145209	1085000	Utah STEP - Buy Down of Cholla 4	(1,027,750)	(79,058)
2020	145209	1085000	Oregon Tax - Buy Down of Cholla 4	(607,870)	(46,759)
2020	145209	1085000	Wyoming - Cholla 4 NBV to Reg Asset	(341,637)	(26,280)
2020	145209	1085000	Idaho - Cholla 4 NBV	(138,080)	(10,622)
2020	145209	1085000	California - Cholla 4 NBV to Reg Asset	(36,918)	(2,840)
2020	145209	1085000	Washington - Write-off Cholla 4 NBV	(183,674)	(14,129)

Total - SG allocated	(260,540,476)	(20,041,575) Ref. 8.11
Wyoming	(41,908,568)	(3,223,736)
Oregon	(48,559,772)	(3,735,367)
Idaho	(16,938,209)	(1,302,939)
Utah	(126,073,973)	(9,697,998)
California	(4,528,704)	(348,362)
Washington	(22,531,250)	(1,733,173)
Total Reallocated	(260,540,476)	(20,041,575)

Year	Actual FERC Account	Revised FERC Account	Actual Allocation	Revised Allocation	Adjustment to Expense (12 ME Dec. 2020)
2020	4032000	4070000	NUTIL	OR	57,135,526 Ref. 8.11
2020	4032000	4070000	SG		1,773,700 Ref. 8.11

	Oregon	607,870 Ref. 8.11
	Idaho	138,080
	Utah	1,027,750
Total Reallocated		1,773,700

PacifiCorp
Results of Operations - December 2020
Cholla 4 Retirement
Cholla Unit 4 - Non-EPIS Booked Balances

O&M	FERC account	12 ME Dec 2020
Expense	506	\$ 28,090,750

Ref 8.11

Material	FERC account	13MA Dec 2020
& Supplies	154	\$ 6,511,230

Ref 8.11

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Net Prepaid Balance	128	1	(31,377,413)	SO	28.143%	(8,830,520)	8.12.1
Net Prepaid Balance	182M	1	(388,907,114)	SO	28.143%	(109,449,816)	8.12.1
Net Prepaid Balance	2283	1	67,261,267	SO	28.143%	18,929,284	8.12.1
			<u>(353,023,260)</u>			<u>(99,351,052)</u>	
Adjustment to Tax:							
ADIT Balances	190	1	(20,877,380)	SO	28.143%	(5,875,504)	8.12.1
ADIT Balances	283	1	106,914,357	SO	28.143%	30,088,821	8.12.1
			<u>86,036,977</u>			<u>24,213,317</u>	

Description of Adjustment:

This adjustment removes the Company's net prepaid asset associated with its pension and other postretirement welfare plans, net of associated accumulated deferred income taxes in unadjusted results. Per Order No. 15-226 in Docket UM 1633, the net pension and post retirement prepaid is not to be included in rate base for Oregon.

PacifiCorp
 Results of Operations - December 2020
 Prepaid Pension Asset

FERC Pension Account	Factor	Dec-20 13 Mo Avg Allocation	Ref
128	SO	31,377,413	8.12
182M	SO	388,907,114	8.12
2283	SO	(67,261,267)	8.12
		353,023,260	

FERC Tax Account	Factor	Dec-20 13 Mo Avg Allocation	Ref
190	SO	20,877,380	8.12
190	CA	-	8.12
283	SO	(106,914,357)	8.12
283	OR	-	8.12
283	CA	-	8.12
		(86,036,977)	

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Revenue:							
Residential Sales	440	1	(715,344)	OR	Situs	(715,344)	
Commercial & Industrial Sales	442	1	(1,119,957)	OR	Situs	(1,119,957)	
Public Street and Highway Lighting	444	1	(5,522)	OR	Situs	(5,522)	
			<u>(1,840,823)</u>			<u>(1,840,823)</u>	
Adjustment to Expense:							
Situs Deer Creek closure cost amort	506	1	(33,905,181)	SG	27.138%	(9,201,244)	
Adjustment to Rate Base:							
<u>Remove Base Period Regulatory Asset</u>							
Unrecovered Plant	182M	3	(2,436,501)	SE	24.937%	(607,589)	
Unrecovered Plant	182M	3	1,633,354	OR	Situs	1,633,354	
Closure Costs	182M	3	(71,060,664)	SE	24.937%	(17,720,356)	
UMWA PBOP Savings	182M	3	10,124,527	OR	Situs	10,124,527	
UMWA PBOP Cost	182M	3	(8,323,073)	SO	28.143%	(2,342,356)	
			<u>(70,062,357)</u>			<u>(8,912,419)</u>	
Adjustment to Tax:							
Remove Base Period Tax							
Schedule M Addition	SCHMAT	1	(17,232,924)	SE	24.937%	(4,297,364)	
Schedule M Addition	SCHMAT	1	(3,337,654)	SO	28.143%	(939,313)	
Schedule M Deduction	SCHMDT	1	(7,432,469)	SE	24.937%	(1,853,430)	
Schedule M Deduction	SCHMDT	1	2,453,118	OR	Situs	2,453,118	
Def Income Tax Expense	41110	1	4,236,990	SE	24.937%	1,056,576	
Def Income Tax Expense	41110	1	820,616	SO	28.143%	230,945	
Def Income Tax Expense	41010	1	(1,827,391)	SE	24.937%	(455,695)	
Def Income Tax Expense	41010	1	603,138	OR	Situs	603,138	
Accum Def Income Tax Balance	283	1	(25,796,591)	SE	24.937%	(6,432,881)	
Accum Def Income Tax Balance	283	1	67,677,732	SE	24.937%	16,876,756	
Accum Def Income Tax Balance	190	1	(28,303,872)	SE	24.937%	(7,058,120)	
Accum Def Income Tax Balance	283	1	1,442,450	SO	28.143%	405,948	
Accum Def Income Tax Balance	283	1	(2,402,856)	OR	Situs	(2,402,856)	
			<u>(9,099,713)</u>			<u>(1,813,179)</u>	

Description of Adjustment:

Oregon Order No. 15-161 in Docket UM 1712 approved closure of the Deer Creek mine located in Utah and ruled on several issues. Deer Creek unrecovered plant has been recovered through a separate tariff rider. The deferral of PBOP benefits is reflected by reducing revenues.

In Docket UE-374, the commission authorized the Company to recover the remaining Deer Creek Closure cost over three-year amortization period. This adjustment removes all Deer Creek balances to be recovered through a tariff rider. This adjustment removes all booked balances from Oregon's results of operations. It also removes the Wyoming closure costs, which was incorrectly included in unadjusted results on an SG factor.

PacifiCorp
Results of Operations - December 2020
Deer Creek Mine Closure
Savings in Company Postretirement Benefits due to UMWA Settlement

The UMWA PBOP settlement resulted in lower PBOP expense for the rest of the Company. The Oregon portion of these savings are being deferred and will be considered in Oregon 2021 General Rate Case. These benefits are being deferred by reducing revenues.

Accrual		
<u>Account</u>	<u>Description</u>	
186853	Savings due to the UMWA PBOP Settlement	(1,840,823)
 <u>Spread to Revenue Accounts</u>		
440	Residential Sales	38.860%
442	Commercial & Industrial Sales	60.840%
444	Public Street and Highway Lighting	0.300%
444	Public Street and Highway Lighting	0.000%
		100.000%
 <u>Reduce revenue accounts for savings:</u>		
440	Residential Sales	(715,344) Ref 8.13
442	Commercial & Industrial Sales	(1,119,957) Ref 8.13
444	Public Street and Highway Lighting	(5,522) Ref 8.13
445	Other Sales to Public Authorities	- Ref 8.13
		(1,840,823)

PacifiCorp
Results of Operations - December 2020
Deer Creek Mine Closure
Deer Creek Booked Balances

FERC Account	Primary Account	FERC Secondary	Account Number	Alloc	Amount
1823700	OTH REGA-ENERGY WEST	186801	RegA-Deer Creek-Elec	SE	69,503,633.96
1823700	OTH REGA-ENERGY WEST	186802	RegA-Deer Creek-EPIS	SE	1,077,694.00
1823700	OTH REGA-ENERGY WEST	186805	RegA-Deer Creek-CWIP	SE	3,959,789.00
1823700	OTH REGA-ENERGY WEST	186806	RegA-Deer Creek-PS&I	SE	1,614,210.00
1823700	OTH REGA-ENERGY WEST	186811	RegA-Deer C. Sale-EP	SE	9,902,283.88
1823700	OTH REGA-ENERGY WEST	186812	Cntra RA-DCM PP&E-OR	OR	398,595.20
1823700	OTH REGA-ENERGY WEST	186815	RegA-Deer C. Sale-CW	SE	93,579.11
1823700	OTH REGA-ENERGY WEST	186816	Cntra RA-DCM PP&E-JO	SE	(4,699,329.91)
1823700	OTH REGA-ENERGY WEST	186817	Cntra RA-DCM PP&E-AO	OR	(2,031,949.61)
1823700	OTH REGA-ENERGY WEST	186817	Cntra RA-DCM PP&E-AO	SE	(79,015,358.80)
				Unrecovered Plant - SE	2,436,501.24
				Unrecovered Plant - OR	(1,633,354.41)

1823700	OTH REGA-ENERGY WEST	186820	RegA-Deer Creek ARO	SE	6,449,792.72
1823700	OTH REGA-ENERGY WEST	186825	RegA-Deer Creek M&S	SE	4,491,692.24
1823700	OTH REGA-ENERGY WEST	186826	RegA-Deer C-Ppd Royl	SE	842,957.20
1823700	OTH REGA-ENERGY WEST	186828	RegA-Deer C-Recovery	SE	9,804,089.06
1823700	OTH REGA-ENERGY WEST	186830	RegA-Deer C-Union Sp	SE	1,611,812.47
1823700	OTH REGA-ENERGY WEST	186833	RegA-Deer C-Nonunion	SE	2,730,154.69
1823700	OTH REGA-ENERGY WEST	186835	RegA-Deer C-Misc Cst	SE	45,083,201.37
1823700	OTH REGA-ENERGY WEST	186836	Cntra RA-DCM Cls-JO	SE	(2,931,718.32)
1823700	OTH REGA-ENERGY WEST	186837	Cntra RA-DCM Cls-AOA	SE	0.00
1823700	OTH REGA-ENERGY WEST	186839	RegA-Deer C-Tax Flow	SE	2,978,683.00
				Closure Costs - SE	71,060,664.43

1823700	OTH REGA-ENERGY WEST	186853	Cntra RegA-DrC Cls-O	OR	(10,124,527.38)
				UMWA PBOP Savings - OR	(10,124,527.38)

1823870	DEFERRED PENSION	187629	RegA-Post-Ret-Settle	SO	8,323,073.00
				UMWA PBOP Cost - SO	8,323,073.00

Deer Creek Closure costs in Wyoming are being allocated on an SG factor which impacts Oregon unadjusted results. The adjustment removes this cost from Oregon's unadjusted Results.

FERC Account	Primary Account	Description	Alloc.	Amort
5060000	MISC STEAM PWR EXP	WY closure cost amort. in unadj results	SG	985,172

Ref 8.13

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Hunter Clean Air Disallowance	312	1	(5,773,619)	SG	27.138%	(1,566,854)	8.14.1
Hunter Clean Air Disallowance	108SP	1	295,260	SG	27.138%	80,128	8.14.1
			<u>(5,478,359)</u>			<u>(1,486,726)</u>	
Adjustment to Expense:							
Hunter Clean Air Disallowance	403SP	1	(295,260)	SG	27.138%	(80,128)	8.14.1
Adjustment to Return:							
JB U3 & U4 Return Disallowance	930	1	(2,099,232)	OR	Situs	(2,099,232)	8.14.2
JB U3 & U4 Return Disallowance	930	3	109,724	OR	Situs	109,724	8.14.2
			<u>(1,989,508)</u>			<u>(1,989,508)</u>	
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	1	(295,260)	SG	27.138%	(80,128)	
Schedule M Adjustment	SCHMDT	1	(141,108)	SG	27.138%	(38,294)	
Deferred Income Tax Expense	41010	1	37,901	SG	27.138%	10,286	
Accumulated Def Inc Tax Balance	282	1	570,876	SG	27.138%	154,925	

Description of Adjustment:

This adjustment removes 10% of the net book value of the Hunter U1 U1 Clean Air - PM & NOX LNB Clean Air equipment projects and reduces return on Jim Bridger Unit 3 & 4 SCR projects to authorized return equal to long-term debt cost of 4.774% as ordered in UE 374, Order No. 20-473.

PacifiCorp
Results of Operations - December 2020
Emissions Control Equipment Disallowance
Hunter Clean Air Equipment Summary

Page 8.14.1

Approved Balances from UE 374

EPIS Balance	81,171,892
Steam Plant Reserve	<u>(23,435,701)</u>
Net Book Value	57,736,190

Disallowance Adjustments

Ordered 10% Disallowance	5,773,619	Ref 8.14
Depreciation Rate ¹	<u>5.114%</u>	
Depreciation Expense	295,260	Ref 8.14
Depreciation Reserve	(295,260)	Ref 8.14

¹. Actual composite steam depreciation rate for 2020.

PacifiCorp
Results of Operations - December 2020
Emissions Control Equipment Disallowances
Jim Bridger Unit 3 & 4 SCR Return Disallowance

Restating Adjustment

	Total Co.	OR Allocated
Net Book Value - 13 Months Avg Dec 2020	183,830,668	49,888,270
	Ref 8.14.3	
Pre-Tax Rate of Return	9.07%	9.07%
Return on Rate Base_Rate of Return	16,679,382	4,526,478
Net to Gross Factor - Revenue Sensitive Items	1.035	1.035
Revenue Requirement - Full Return	17,259,176	4,683,824
Return - Cost of Long-Term Debt	4.87%	4.87%
Return on Rate Base_Cost of Debt	8,944,034	2,427,247
Net to Gross Factor - Revenue Sensitive Items	1.035	1.035
Revenue Requirement - Cost of Debt	9,254,938	2,511,620
Approx. Revenue Requirement Reduction	(8,004,237)	(2,172,203)

System Generation Factor (SG) 27.1382%

	Adjustment	
Approx. Revenue Requirement Reduction (Type 1)	(2,172,203)	Above
Type 1 Adj. to Expense for Return Disallowance	(2,099,232)	Ref 8.14

Pro Forma Adjustment

	Total Co.	OR Allocated
Net Book Value - 13 Months Avg Dec 2021	174,222,110	47,280,683
	Ref 8.14.3	
Pre-Tax Rate of Return	9.07%	9.07%
Return on Rate Base_Rate of Return	15,807,575	4,289,886
Net to Gross Factor - Revenue Sensitive Items	1.035	1.035
Revenue Requirement - Full Return	16,357,064	4,439,007
Return - Cost of Long-Term Debt	4.87%	4.87%
Return on Rate Base_Cost of Debt	8,476,542	2,300,378
Net to Gross Factor - Revenue Sensitive Items	1.035	1.035
Revenue Requirement - Cost of Debt	8,771,196	2,380,342
Approx. Revenue Requirement Reduction	(7,585,868)	(2,058,665)

System Generation Factor (SG) 27.1382%

	Bridger	
Approx. Revenue Requirement Reduction (Type 3)	(2,058,665)	Above
Type 1 Adj. To Expense for Return Disallowance	(2,099,232)	Above
Type 3 Adj. to Expense for Return Disallowance	109,724	Ref 8.14

PacifiCorp
Results of Operations - December 2020
Emissions Control Equipment Disallowances
Jim Bridger Unit 3 & 4 SCR Net Book Value

	Gross Plant	Depreciation Reserve	Depreciation Expense
Dec-19	228,447,827	(38,991,176)	923,300
Jan-20	228,423,306	(39,914,436)	923,260
Feb-20	228,434,122	(40,837,669)	923,233
Mar-20	228,434,496	(41,760,924)	923,255
Apr-20	228,430,136	(42,684,172)	923,247
May-20	228,378,173	(43,607,305)	923,133
Jun-20	228,378,173	(44,530,334)	923,028
Jul-20	228,378,173	(45,453,362)	923,028
Aug-20	228,378,173	(46,376,390)	923,028
Sep-20	228,378,173	(47,299,419)	923,028
Oct-20	228,208,823	(48,222,105)	922,686
Nov-20	228,208,823	(49,144,449)	922,344
Dec-20	<u>228,208,823</u>	<u>(50,066,793)</u>	922,344
13 Mo. Avg.	228,360,556	(44,529,887)	

Dec-20 13 Mo. Avg. Undepreciated Balance **183,830,668** **Ref 8.14.2**

	Pro Forma Capital Addition	Gross Plant	Depreciation Reserve	Depreciation Expense
Jan-21	-	228,208,823	(51,039,333)	972,540
Feb-21	-	228,208,823	(52,011,872)	972,540
Mar-21	-	228,208,823	(52,984,412)	972,540
Apr-21	-	228,208,823	(53,956,951)	972,540
May-21	-	228,208,823	(54,929,491)	972,540
Jun-21	3,610,876	231,819,700	(55,909,725)	980,234
Jul-21	-	231,819,700	(56,897,652)	987,928
Aug-21	-	231,819,700	(57,885,580)	987,928
Sep-21	-	231,819,700	(58,873,508)	987,928
Oct-21	-	231,819,700	(59,861,436)	987,928
Nov-21	-	231,819,700	(60,849,363)	987,928
Dec-21	-	<u>231,819,700</u>	<u>(61,837,291)</u>	987,928
13 Mo. Avg.		230,153,141	(55,931,031)	

Dec-21 13 Mo. Avg. Undepreciated Balance **174,222,110** **Ref 8.14.2**

2020 Composite Steam Depreciation Rate 5.114%

PacifiCorp
Results of Operations - December 2020
Summary of Variables

Capital Structure and Costs calculated using the most recent five-quarter average

	Capital Structure	Embedded Cost	Weighted Cost	Net-to-Gross Bump-up	Pre-Tax Revenue Requirement
Debt	48.49%	4.865%	2.359%		2.359%
Preferred	0.01%	6.753%	0.001%	137.21%	0.001%
Common	51.50%	9.500%	4.893%	137.21%	6.713%
Total	100.00%		7.252%		9.073%

Merged Effective Tax Rate	24.587%
Pre-Tax Bump-up Factor	132.60%

Franchise Tax and Bad Debt Percentage

	Complete Gross-Up	Revenue Sensitive Items Only
<u>Operating Revenue</u>	100.000%	100.000%
<u>Operating Deductions</u>		
Uncollectible Accounts	0.536%	0.536%
Taxes Other - Franchise Tax	2.350%	2.350%
Taxes Other - Revenue Tax	0.000%	0.000%
Taxes Other - Resource Supplier	0.124%	0.124%
PUC Fees Based on General Business Revenues	0.350%	0.350%
Sub-Total	96.641%	96.641%
State Income Tax @ 4.54%	4.387%	0.000%
Sub-Total	92.253%	96.641%
Federal Income Tax @ 21.00%	19.373%	0.000%
Net Operating Income	72.880%	96.641%
Net-to-Gross Factor	1.372	1.035
2020 Protocol Allocation Factors		
Historical 2020 SG Factor	27.1382%	

Tab 9 – Factors & ECD

Oregon Results of Operations
December 2020
13 Month Average Factors

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2020
13 MONTH AVERAGE FACTORS**

		2020 PROTOCOL FACTOR											Page Ref.
DESCRIPTION	FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY			
Situs	S	-	-	-	-	-	-	-	-	-	-	Situs	
System Generation	SG	1.5077%	27.1382%	8.1269%	43.6616%	5.7974%	13.7312%	0.0371%	0.0000%	0.0000%		Pg 9.18	
System Generation (Pac. Power Costs on SG)	SG-P	1.5077%	27.1382%	8.1269%	43.6616%	5.7974%	13.7312%	0.0371%	0.0000%	0.0000%		Pg 9.18	
System Generation (R.M.P. Costs on SG)	SG-U	1.5077%	27.1382%	8.1269%	43.6616%	5.7974%	13.7312%	0.0371%	0.0000%	0.0000%		Pg 9.18	
Divisional Generation - Pac. Power	DGP	3.0995%	55.7916%	16.7075%	0.0000%	0.0000%	24.4013%	0.0000%	0.0000%	0.0000%		Pg 9.18	
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	85.0142%	11.2882%	3.6254%	0.0722%	0.0000%	0.0000%		Pg 9.18	
System Capacity	SC	1.5268%	27.8719%	8.2828%	43.5008%	5.5248%	13.2554%	0.0376%	0.0000%	0.0000%		Pg 9.18	
System Energy	SE	1.4505%	24.9369%	7.6592%	44.1441%	6.6152%	15.1587%	0.0355%	0.0000%	0.0000%		Pg 9.18	
System Energy (Pac. Power Costs on SE)	SE-P	1.4505%	24.9369%	7.6592%	44.1441%	6.6152%	15.1587%	0.0355%	0.0000%	0.0000%		Pg 9.18	
System Energy (R.M.P. Costs on SE)	SE-U	1.4505%	24.9369%	7.6592%	44.1441%	6.6152%	15.1587%	0.0355%	0.0000%	0.0000%		Pg 9.18	
Divisional Energy - Pac. Power	DEP	3.0811%	52.9720%	16.2699%	0.0000%	0.0000%	27.6770%	0.0000%	0.0000%	0.0000%		Pg 9.18	
Divisional Energy - R.M.P.	DEU	0.0000%	0.0000%	0.0000%	83.4098%	12.4994%	4.0238%	0.0670%	0.0000%	0.0000%		Pg 9.18	
System Overhead	SO	2.1680%	28.1429%	7.9126%	43.1702%	5.6460%	12.9342%	0.0261%	0.0000%	0.0000%		Pg 9.7	
System Overhead (Pac. Power Costs on SO)	SO-P	2.1680%	28.1429%	7.9126%	43.1702%	5.6460%	12.9342%	0.0261%	0.0000%	0.0000%		Pg 9.7	
System Overhead (R.M.P. Costs on SO)	SO-U	2.1680%	28.1429%	7.9126%	43.1702%	5.6460%	12.9342%	0.0261%	0.0000%	0.0000%		Pg 9.7	
Divisional Overhead - Pac. Power	DOP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used	
Divisional Overhead - R.M.P.	DOU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used	
Gross Plant-System	GPS	2.1680%	28.1429%	7.9126%	43.1702%	5.6460%	12.9342%	0.0261%	0.0000%	0.0000%		Pg 9.7	
System Generation (Wind Plant on SG)	SG-W	1.5077%	27.1382%	8.1269%	43.6616%	5.7974%	13.7312%	0.0371%	0.0000%	0.0000%		Not Used	
System Net Other Production Plant (Wind Plant on SNPPO)	SNPPO-W	1.5077%	27.1396%	8.1267%	43.6607%	5.7973%	13.7310%	0.0371%	0.0000%	0.0000%		Not Used	
System Net Plant	SNP	1.9436%	27.1687%	7.6631%	44.5777%	5.6601%	12.9409%	0.0271%	0.0187%	0.0000%		Pg 9.7	
Mid-Columbia	MC	0.0000%	86.4840%	13.5160%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Pg 9.19	
Division Net Plant Distribution	SNPD	3.0920%	26.9510%	6.4451%	48.1402%	5.0349%	10.3369%	0.0000%	0.0000%	0.0000%		Pg 9.6	
Divisional Generation - Huntington	DGUH	0.0000%	0.0000%	0.0000%	85.0142%	11.2882%	3.6254%	0.0722%	0.0000%	0.0000%		Pg 9.18	
Divisional Energy - Huntington	DEUH	0.0000%	0.0000%	0.0000%	83.4098%	12.4994%	4.0238%	0.0670%	0.0000%	0.0000%		Pg 9.18	
Division Net Plant General-Mine - Pac. Power	DNPGMP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used	
Division Net Plant General-Mine - R.M.P.	DNPGMU	1.4505%	24.9369%	7.6592%	44.1441%	6.6152%	15.1587%	0.0355%	0.0000%	0.0000%		Pg 9.6	
Division Net Plant Intangible - Pac. Power	DNPIP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used	
Division Net Plant Intangible - R.M.P.	DNPIU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used	
Division Net Plant Steam - Pac. Power	DNPPSP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used	
Division Net Plant Steam - R.M.P.	DNPPSU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used	
Division Net Plant Hydro - Pac. Power	DNPPHP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used	
Division Net Plant Hydro - R.M.P.	DNPPHU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used	
System Net Hydro Plant-Pac. Power	SNPPH-P	1.4992%	26.9851%	8.0810%	43.4153%	5.7647%	13.6538%	0.0369%	0.5642%	0.0000%		Pg 9.4	
System Net Hydro Plant-R.M.P.	SNPPH-U	1.4992%	26.9851%	8.0810%	43.4153%	5.7647%	13.6538%	0.0369%	0.5642%	0.0000%		Pg 9.4	
Customer - System	CN	2.3643%	31.1105%	6.8708%	48.0999%	4.2272%	7.3274%	0.0000%	0.0000%	0.0000%		Pg 9.10	
Customer - Pac. Power	CNP	5.0450%	66.3834%	14.6608%	0.0000%	0.0000%	13.9108%	0.0000%	0.0000%	0.0000%		Pg 9.10	
Customer - R.M.P.	CNU	0.0000%	0.0000%	0.0000%	90.5236%	7.9555%	1.5209%	0.0000%	0.0000%	0.0000%		Pg 9.10	
Washington Business Tax	WB TAX	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Situs	
Operating Revenue - Idaho	OPRV-ID	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used	
Operating Revenue - Wyoming	OPRVWY	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used	
Excise Tax - superfund	EXCTAX	3.9532%	46.0419%	9.2662%	113.3343%	11.5221%	15.7490%	2.4618%	-101.7945%	-0.5341%		Pg 9.11	
Interest	INT	1.9436%	27.1687%	7.6631%	44.5777%	5.6601%	12.9409%	0.0271%	0.0187%	0.0000%		Pg 9.7	
CIAC	CIAC	3.0920%	26.9510%	6.4451%	48.1402%	5.0349%	10.3369%	0.0000%	0.0000%	0.0000%		Pg 9.10	
Idaho State Income Tax	IDSIT	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Pg 9.11	
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used	
Bad Debt Expense	BADDEBT	4.2679%	37.0689%	13.2825%	34.1858%	2.2249%	8.9700%	0.0000%	0.0000%	0.0000%		Pg 9.10	
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used	
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used	
Accumulated Investment Tax Credit 1984	ITC84	3.2870%	70.9760%	14.1800%	0.0000%	0.0000%	0.0000%	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%	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%	0.0000%	0.0000%	1.9770%		Fixed	
Accumulated Investment Tax Credit 1988	ITC88	4.2700%	61.2000%	14.9600%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	2.8600%		Fixed	

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2020
13 MONTH AVERAGE FACTORS**

DESCRIPTION	2020 PROTOCOL FACTOR	2020 PROTOCOL FACTOR										Page Ref.
		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY		
Accumulated Investment Tax Credit 1989	ITC89	4.8806%	56.3558%	15.2688%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	2.8172%	Fixed
Accumulated Investment Tax Credit 1990	ITC90	1.5047%	15.9356%	3.9132%	46.9355%	13.9815%	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%	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%	100.0000%	Situs
System Net Steam Plant	SNPPS	1.5040%	27.0726%	8.1072%	43.7613%	5.8141%	13.7037%	0.0370%	0.0000%	0.0000%	0.0000%	Pg 9.3
System Net Transmission Plant	SNPT	1.5077%	27.1382%	8.1269%	43.6616%	5.7974%	13.7312%	0.0371%	0.0000%	0.0000%	0.0000%	Pg 9.5
System Net Production Plant	SNPP	1.5053%	27.0964%	8.1141%	43.6900%	5.8028%	13.7123%	0.0370%	0.0000%	0.0421%	0.0000%	Pg 9.5
System Net Hydro Plant	SNPPH	1.4992%	26.9851%	8.0810%	43.4153%	5.7647%	13.6538%	0.0369%	0.5642%	0.0000%	0.0000%	Pg 9.4
System Net Nuclear Plant	SNPPN	1.5077%	27.1382%	8.1269%	43.6616%	5.7974%	13.7312%	0.0371%	0.0000%	0.0000%	0.0000%	Pg 9.4
System Net Other Production Plant	SNPO	1.5077%	27.1396%	8.1267%	43.6607%	5.7973%	13.7310%	0.0371%	0.0000%	0.0000%	0.0000%	Pg 9.4
System Net General Plant	SNPG	2.7707%	29.1918%	6.8263%	40.1953%	6.5883%	14.4123%	0.0153%	0.0000%	0.0000%	0.0000%	Pg 9.6
System Net Intangible Plant	SNPI	1.8451%	27.4660%	8.0046%	42.9149%	6.2343%	13.5079%	0.0272%	0.0000%	0.0000%	0.0000%	Pg 9.7
Trojan Plant Allocator	TROJP	1.4990%	26.8038%	8.0558%	43.7349%	5.9216%	13.9481%	0.0368%	0.0000%	0.0000%	0.0000%	Pg 9.12
Trojan Decommissioning Allocator	TROJD	1.4975%	26.7447%	8.0433%	43.7478%	5.9435%	13.9864%	0.0368%	0.0000%	0.0000%	0.0000%	Pg 9.12
Income Before Taxes	IBT	3.9543%	44.8238%	9.2340%	111.0075%	11.4047%	16.1624%	2.4128%	-98.6665%	-0.3329%		Pg 9.8
DIT Expense	DITEXP	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	14.7688%	0.3225%	0.0000%	5.6810%		Pg 9.8
DIT Balance	DITBAL	2.2386%	24.8616%	6.6314%	43.9898%	5.8931%	14.7307%	0.2366%	0.0000%	1.4182%		Pg 9.9
Tax Depreciation	TAXDEPR	1.8392%	26.8364%	7.3135%	44.3242%	5.7615%	13.6416%	0.0285%	0.0000%	0.2552%		Pg 9.13
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used
Blank	DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		Not Used
SCHMAT Depreciation Expense	SCHMDEXP	1.7902%	23.1029%	6.6518%	33.2638%	4.4188%	10.8384%	0.0221%	0.0000%	0.0000%		Pg 9.13
SCHMDT Amortization Expense	SCHMAEXP	1.7050%	26.1763%	7.1812%	40.9695%	4.9034%	11.1211%	0.0229%	7.9206%	0.0000%		Pg 9.13
System Generation Cholla Transaction	SGCT	1.5082%	27.1482%	8.1299%	43.6778%	5.7995%	13.7363%	0.0000%	0.0000%	0.0000%		Pg 9.18

**13 MONTH AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
HISTORICAL DECEMBER 2020**

DESCRIPTION OF FACTOR	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NUTIL
STEAM:										
STEAM PRODUCTION PLANT										
S	0	0	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	7,318,190,081	110,335,098	1,986,022,477	594,739,798	3,195,238,197	424,262,542	1,004,878,744	2,713,225	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
	7,318,190,081	110,335,098	1,986,022,477	594,739,798	3,195,238,197	424,262,542	1,004,878,744	2,713,225	0	0
LESS ACCUMULATED DEPRECIATION										
S	9,536,391	0	0	0	8,100,063	1,213,075	223,253	0	0	0
DGP	(781,139,894)	(11,777,112)	(211,987,031)	(63,482,224)	(341,058,103)	(45,285,568)	(107,260,247)	(289,608)	0	0
DGU	(739,872,320)	(11,154,928)	(200,787,769)	(60,128,462)	(323,040,024)	(42,893,135)	(101,593,695)	(274,308)	0	0
SG	(1,622,332,181)	(24,459,624)	(440,271,179)	(131,844,828)	(708,336,036)	(94,052,596)	(222,766,436)	(601,481)	0	0
SSGCH	(237,841,901)	(3,585,902)	(64,545,927)	(19,329,102)	(103,845,557)	(13,788,575)	(32,658,658)	(88,180)	0	0
	(3,371,649,906)	(50,977,566)	(917,591,906)	(274,784,617)	(1,468,179,658)	(194,806,798)	(464,055,783)	(1,253,578)	0	0

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		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
TOTAL NET STEAM PLANT		3,946,540,176	59,357,531	1,068,430,571	319,955,182	1,727,058,539	229,455,744	540,822,961	1,459,647	0	0
SNPPS											
SYSTEM NET PLANT PRODUCTION STEAM		100.0000%	1.5040%	27.0726%	8.1072%	43.7613%	5.8141%	13.7037%	0.0370%	0.0000%	0.0000%
NUCLEAR:											
	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC			
NUCLEAR PRODUCTION PLANT											
DGP	0	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0
LESS ACCUMULATED DEPRECIATION											
DGP	0	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0
TOTAL NUCLEAR PLANT		0	0	0	0	0	0	0	0	0	0
SNPPN											
SYSTEM NET PLANT PRODUCTION NUCLEAR		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
HYDRO:											
	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NUTIL	
HYDRO PRODUCTION PLANT											
S	0	0	0	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0	0
SG	1,097,851,698	16,552,122	297,936,802	89,220,981	479,339,515	63,646,523	150,748,727	407,029	0	0	0
	1,097,851,698	16,552,122	297,936,802	89,220,981	479,339,515	63,646,523	150,748,727	407,029	0	0	0
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)											
S	3,507,441	0	0	0	0	0	0	0	3,507,441	0	0
DGP	(173,419,991)	(2,614,623)	(47,063,003)	(14,093,617)	(75,717,926)	(10,053,798)	(23,812,727)	(64,296)	0	0	0
DGU	(31,036,052)	(467,925)	(8,422,615)	(2,522,260)	(13,550,834)	(1,799,275)	(4,261,637)	(11,507)	0	0	0
SG	(275,192,216)	(4,149,026)	(74,682,117)	(22,364,514)	(120,153,299)	(15,953,910)	(37,787,322)	(102,028)	0	0	0
	(476,140,818)	(7,231,575)	(130,167,734)	(38,980,391)	(209,422,059)	(27,806,983)	(65,861,686)	(177,830)	3,507,441	0	0
TOTAL NET HYDRO PRODUCTION PLANT		621,710,881	9,320,547	167,769,068	50,240,590	269,917,455	35,839,540	84,887,040	229,199	3,507,441	0
SNPPH											
SYSTEM NET PLANT PRODUCTION HYDRO		100.0000%	1.4992%	26.9851%	8.0810%	43.4153%	5.7647%	13.6538%	0.0369%	0.5642%	0.0000%
OTHER:											
	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NUTIL	
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)											
S	74,986	0	74,986	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0	0
SG	3,953,352,942	59,604,025	1,072,867,433	321,283,856	1,726,096,779	229,190,490	542,844,651	1,465,709	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0	0
	3,953,427,928	59,604,025	1,072,942,418	321,283,856	1,726,096,779	229,190,490	542,844,651	1,465,709	0	0	0
LESS ACCUMULATED DEPRECIATION											
S	0	0	0	0	0	0	0	0	0	0	0
DGP	301,416,027	4,544,398	81,798,778	24,495,689	131,603,032	17,474,202	41,388,179	111,750	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0	0
SG	(443,950,675)	(6,693,368)	(120,480,065)	(36,079,294)	(193,835,927)	(25,737,462)	(60,959,963)	(164,595)	0	0	0
SSGCT	(40,148,353)	(605,310)	(10,895,526)	(3,262,805)	(17,529,410)	(2,327,549)	(5,512,869)	(14,885)	0	0	0

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	(182,683,001)	(2,754,280)	(49,576,814)	(14,846,410)	(79,762,304)	(10,590,809)	(25,084,654)	(67,730)	0	0
TOTAL NET OTHER PRODUCTION PLANT SNPPO	3,770,744,926	56,849,744	1,023,365,605	306,437,446	1,646,334,475	218,599,681	517,759,997	1,397,979	0	0
SYSTEM NET PLANT PRODUCTION OTHER	100.0000%	1.5077%	27.1396%	8.1267%	43.6607%	5.7973%	13.7310%	0.0371%	0.0000%	0.0000%
PRODUCTION:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NUTIL
TOTAL PRODUCTION PLANT										
S	74,986	0	74,986	0	0	0	0	0	0	0
DGP & DGU	0	0	0	0	0	0	0	0	0	0
SG	12,369,394,722	186,491,244	3,356,826,712	1,005,244,635	5,400,674,491	717,099,555	1,698,472,121	4,585,963	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	12,369,469,707	186,491,244	3,356,901,698	1,005,244,635	5,400,674,491	717,099,555	1,698,472,121	4,585,963	0	0
LESS ACCUMULATED DEPRECIATION										
S	13,043,832	0	0	0	8,100,063	1,213,075	223,253	0	3,507,441	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG-P	(4,043,517,557)	(60,963,421)	(1,097,336,454)	(328,611,417)	(1,765,464,084)	(234,417,666)	(555,225,376)	(1,499,137)	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	(4,030,473,724)	(60,963,421)	(1,097,336,454)	(328,611,417)	(1,757,364,022)	(233,204,591)	(555,002,123)	(1,499,137)	3,507,441	0
TOTAL NET PRODUCTION PLANT SNPP	8,338,995,983	125,527,823	2,259,565,244	676,633,218	3,643,310,469	483,894,965	1,143,469,998	3,086,826	3,507,441	0
SYSTEM NET PRODUCTION PLANT	100.0000%	1.5053%	27.0964%	8.1141%	43.6900%	5.8028%	13.7123%	0.0370%	0.0421%	0.0000%
TRANSMISSION:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC		
TRANSMISSION PLANT										
DGP	0	0	0	0	0	0	0	0		
DGU	0	0	0	0	0	0	0	0		
SG	6,707,316,240	101,125,057	1,820,242,528	545,094,875	2,928,520,961	388,847,927	920,998,149	2,486,743		
	6,707,316,240	101,125,057	1,820,242,528	545,094,875	2,928,520,961	388,847,927	920,998,149	2,486,743		
LESS ACCUMULATED DEPRECIATION										
DGP	(357,993,024)	(5,397,399)	(97,152,737)	(29,093,628)	(156,305,449)	(20,754,180)	(49,156,906)	(132,726)		
DGU	(426,955,603)	(6,437,136)	(115,867,915)	(34,698,127)	(186,415,608)	(24,752,195)	(58,626,328)	(158,294)		
SG	(1,125,052,238)	(16,962,220)	(305,318,529)	(91,431,533)	(491,215,703)	(65,223,439)	(154,483,700)	(417,114)		
	(1,910,000,865)	(28,796,756)	(518,339,181)	(155,223,288)	(833,936,760)	(110,729,814)	(262,266,933)	(708,134)		
TOTAL NET TRANSMISSION PLANT SNPT	4,797,315,374	72,328,302	1,301,903,348	389,871,586	2,094,584,202	278,118,113	658,731,215	1,778,609		
SYSTEM NET PLANT TRANSMISSION	100.0000%	1.5077%	27.1382%	8.1269%	43.6616%	5.7974%	13.7312%	0.0371%		
DISTRIBUTION:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC		
DISTRIBUTION PLANT - PACIFIC POWER										
S	3,738,656,749	282,694,520	2,250,480,327	550,454,956	0	0	655,026,947	0		
LESS ACCUMULATED DEPRECIATION										
S	(1,734,621,447)	(144,984,266)	(1,050,140,279)	(263,405,121)	0	0	(276,091,782)	0		
	2,004,035,303	137,710,254	1,200,340,048	287,049,835	0	0	378,935,165	0		
DNPDP										
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER	100.0000%	6.8716%	59.8962%	14.3236%	0.0000%	0.0000%	18.9086%	0.0000%		

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DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER

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S	3,696,682,744	0	0	0	3,176,591,929	377,492,573	142,598,241	0	
LESS ACCUMULATED DEPRECIATION									
S	(1,246,928,183)	0	0	0	(1,032,527,462)	(153,250,066)	(61,150,655)	0	
	2,449,754,561	0	0	0	2,144,064,467	224,242,507	81,447,586	0	
DNPDU									
DIVISION NET PLANT DISTRIBUTION R.M.P.	100.0000%	0.0000%	0.0000%	0.0000%	87.5216%	9.1537%	3.3247%	0.0000%	
TOTAL NET DISTRIBUTION PLANT	4,453,789,863	137,710,254	1,200,340,048	287,049,835	2,144,064,467	224,242,507	460,382,752	0	
DNPD									
DIVISION NET PLANT DISTRIBUTION	100.0000%	3.0920%	26.9510%	6.4451%	48.1402%	5.0349%	10.3369%	0.0000%	

GENERAL:

GENERAL PLANT

TOTAL California Oregon Washington Utah Idaho Wyoming FERC

S	674,956,714	22,529,772	218,518,876	48,027,394	239,811,874	48,248,158	97,820,640	0
DGP	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0
SE	3,550,591	51,500	885,409	271,946	1,567,375	234,879	538,223	1,259
SG	317,569,954	4,787,948	86,182,657	25,808,497	138,656,093	18,410,705	43,606,314	117,739
SO	333,223,605	7,224,227	93,778,851	26,366,692	143,853,273	18,813,871	43,099,681	87,010
CN	17,492,503	413,577	5,442,001	1,201,868	8,413,873	739,437	1,281,747	0
DEU	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0
SSGCH	0	0	0	0	0	0	0	0
Remove Capital Lease	(17,826,263)	(182,282)	(5,217,951)	(948,495)	(9,198,009)	(676,630)	(1,598,659)	(4,237)
	1,328,967,104	34,824,742	399,589,843	100,727,903	523,104,478	85,770,420	184,747,947	201,771

LESS ACCUMULATED DEPRECIATION

S	(272,492,203)	(7,920,480)	(94,970,695)	(25,665,397)	(89,951,308)	(18,436,045)	(35,548,278)	0
DGP	(771,307)	(11,629)	(209,318)	(62,683)	(336,765)	(44,715)	(105,910)	(286)
DGU	(2,820,333)	(42,522)	(765,387)	(229,205)	(1,231,402)	(163,505)	(387,267)	(1,046)
SE	(1,530,698)	(22,202)	(381,709)	(117,239)	(675,712)	(101,259)	(232,034)	(543)
SG	(122,021,323)	(1,839,695)	(33,114,348)	(9,916,514)	(53,276,451)	(7,074,027)	(16,755,049)	(45,240)
SO	(116,136,689)	(2,517,822)	(32,684,255)	(9,189,446)	(50,136,433)	(6,557,100)	(15,021,307)	(30,325)
CN	(6,839,947)	(161,718)	(2,127,940)	(469,956)	(3,290,006)	(289,136)	(501,191)	0
SSGCT	(119,866)	(1,807)	(32,529)	(9,741)	(52,335)	(6,949)	(16,459)	(44)
SSGCH	(2,461,660)	(37,114)	(668,049)	(200,056)	(1,074,800)	(142,712)	(338,017)	(913)
	(525,194,025)	(12,554,989)	(164,954,231)	(45,860,238)	(200,025,212)	(32,815,448)	(68,905,512)	(78,396)

TOTAL NET GENERAL PLANT

803,773,078 22,269,753 234,635,612 54,867,665 323,079,267 52,954,971 115,842,435 123,375

SNPG

SYSTEM NET GENERAL PLANT 100.0000% 2.7707% 29.1918% 6.8263% 40.1953% 6.5883% 14.4123% 0.0153%

MINING:

GENERAL MINING PLANT

TOTAL California Oregon Washington Utah Idaho Wyoming FERC

SE	1,837,636	26,654	458,250	140,748	811,207	121,564	278,562	652
LESS ACCUMULATED DEPRECIATION								
SE	0	0	0	0	0	0	0	0
	1,837,636	26,654	458,250	140,748	811,207	121,564	278,562	652
SNPM								
SYSTEM NET PLANT MINING	100.0000%	1.4505%	24.9369%	7.6592%	44.1441%	6.6152%	15.1587%	0.0355%

INTANGIBLE:

INTANGIBLE PLANT

TOTAL California Oregon Washington Utah Idaho Wyoming FERC

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	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
S	(6,574,789)	481,167	4,615,534	2,036,603	(23,725,521)	4,371,145	5,646,283			
DGP	0	0	0	0	0	0	0			
DGU	0	0	0	0	0	0	0			
SE	4,905	71	1,223	376	2,165	324	744			
CN	185,705,708	4,390,659	57,773,929	12,759,394	89,324,226	7,850,085	13,607,417			
SG	381,766,701	5,755,831	103,604,476	31,025,684	166,685,414	22,132,427	52,421,328			
SO	399,513,161	8,661,373	112,434,668	31,611,928	172,470,602	22,556,592	51,673,680			
SSGCT	0	0	0	0	0	0	0			
SSGCH	0	0	0	0	0	0	0			
	960,415,687	19,289,101	278,429,830	77,433,984	404,756,887	56,910,574	123,349,451			

LESS ACCUMULATED AMORTIZATION

S	28,196,202	(4,437)	(117,504)	(7,569)	29,543,919	(953,897)	(264,308)			
DGP	0	0	0	0	0	0	0			
DGU	(506,286)	(7,633)	(137,397)	(41,145)	(221,053)	(29,351)	(69,519)			(188)
SE	(286)	(4)	(71)	(22)	(126)	(19)	(43)			(0)
CN	(148,628,985)	(3,514,050)	(46,239,184)	(10,211,941)	(71,490,366)	(6,282,791)	(10,890,654)			
SG	(208,383,977)	(3,141,770)	(56,551,587)	(16,935,095)	(90,983,759)	(12,080,790)	(28,613,718)			(77,259)
SO	(302,608,243)	(6,560,492)	(85,162,795)	(23,944,217)	(130,636,562)	(17,085,321)	(39,139,840)			(79,016)
SSGCT	0	0	0	0	0	0	0			
SSGCH	(32,302)	(487)	(8,766)	(2,625)	(14,104)	(1,873)	(4,435)			(12)
	(631,963,877)	(13,228,873)	(188,217,304)	(51,142,614)	(263,802,051)	(36,434,042)	(78,982,519)			(156,474)

TOTAL NET INTANGIBLE PLANT

SNPI	328,451,810	6,060,228	90,212,526	26,291,369	140,954,836	20,476,532	44,366,931			89,387
SYSTEM NET INTANGIBLE PLANT	100.0000%	1.8451%	27.4660%	8.0046%	42.9149%	6.2343%	13.5079%			0.0272%

GROSS PLANT:

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NUTIL
PRODUCTION PLANT	12,369,469,707	186,491,244	3,356,901,698	1,005,244,635	5,400,674,491	717,099,555	1,698,472,121	4,585,963	0	0
TRANSMISSION PLANT	6,707,316,240	101,125,057	1,820,242,528	545,094,875	2,928,520,961	388,847,927	920,998,149	2,486,743	0	0
DISTRIBUTION PLANT	7,435,339,493	282,694,520	2,250,480,327	550,454,956	3,176,591,929	377,492,573	797,625,188	0	0	0
GENERAL PLANT	1,330,804,740	34,851,396	400,048,093	100,868,651	523,915,685	85,891,983	185,026,508	202,423	0	0
INTANGIBLE PLANT	960,415,687	19,289,101	278,429,830	77,433,984	404,756,887	56,910,574	123,349,451	245,861	0	0

TOTAL GROSS PLANT

GPS	28,803,345,867	624,451,318	8,106,102,476	2,279,097,101	12,434,459,954	1,626,242,612	3,725,471,416	7,520,990	0	0
GROSS PLANT-SYSTEM FACTOR	100.0000%	2.1680%	28.1429%	7.9126%	43.1702%	5.6460%	12.9342%	0.0261%	0.0000%	0.0000%

ACCUMULATED DEPRECIATION AND AMORTIZATION

PRODUCTION PLANT	(4,030,473,724)	(60,963,421)	(1,097,336,454)	(328,611,417)	(1,757,364,022)	(233,204,591)	(555,002,123)	(1,499,137)	3,507,441	0
TRANSMISSION PLANT	(1,910,000,865)	(28,796,756)	(518,339,181)	(155,223,288)	(833,936,760)	(110,729,814)	(262,266,933)	(708,134)	0	0
DISTRIBUTION PLANT	(2,981,549,630)	(144,984,266)	(1,050,140,279)	(263,405,121)	(1,032,527,462)	(153,250,066)	(337,242,437)	0	0	0
GENERAL PLANT	(525,194,025)	(12,554,989)	(164,954,231)	(45,860,238)	(200,025,212)	(32,815,448)	(68,905,512)	(78,396)	0	0
INTANGIBLE PLANT	(631,963,877)	(13,228,873)	(188,217,304)	(51,142,614)	(263,802,051)	(36,434,042)	(78,982,519)	(156,474)	0	0
	(10,079,182,122)	(260,528,304)	(3,018,987,449)	(844,242,679)	(4,087,655,506)	(566,433,961)	(1,302,399,523)	(2,442,142)	3,507,441	0

NET PLANT	18,724,163,745	363,923,014	5,087,115,027	1,434,854,422	8,346,804,448	1,059,808,652	2,423,071,893	5,078,848	3,507,441	0
SNP	100.0000%	1.9436%	27.1687%	7.6631%	44.5777%	5.6601%	12.9409%	0.0271%	0.0187%	0.0000%
SYSTEM NET PLANT FACTOR (SNP)										

NON-UTILITY RELATED INTEREST PERCENTAGE

INT	0.0000%									
INTEREST FACTOR SNP - NON-UTILITY	112.9409%	1.9436%	27.1687%	7.6631%	44.5777%	5.6601%	12.9409%	0.0271%	0.0187%	0.0000%

**OREGON RESULTS OF OPERATIONS
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DESCRIPTION**

**2020 PROTOCOL
FACTOR**

		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
TOTAL GROSS PLANT (LESS SO FACTOR) SO	28,071,511,783	608,585,288	7,900,142,998	2,221,189,907	12,118,525,768	1,584,923,115	3,630,814,810	7,329,897	0	0	
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.1680%	28.1429%	7.9126%	43.1702%	5.6460%	12.9342%	0.0261%	0.0000%	0.0000%	

IBT

INCOME BEFORE TAXES

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
INCOME BEFORE STATE TAXES	706,811,484	18,804,707	219,015,875	44,078,345	539,117,664	54,809,403	74,916,154	11,710,625	(484,224,046)	(2,540,763)
Interest Synchronization	15,028,062	599,643	941,456	1,234,281	5,613,855	1,155,405	4,395,100	129,413	51,824	907,084
	721,839,546	19,404,350	219,957,331	45,312,625	544,731,520	55,964,809	79,311,255	11,840,038	(484,172,221)	(1,633,679)
INCOME BEFORE TAXES (FACTOR)	100.0000%	3.9543%	44.8238%	9.2340%	111.0075%	11.4047%	0	2.4128%	-98.6665%	-0.3329%

See Calculation of EXCTAX

DITEXP:

		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Pacific Power											
Production	S	0	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0	0
General	S	0	0	0	0	0	0	0	0	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0	0
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0	0
Total Pacific Power		(2,237,372)	(310,620)	(3,336,323)	(686,903)	(112,575)	47	(1,178,268)	19	0	3,387,251
Rocky Mountain Power											
Production	S	0	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0	0
General	S	0	0	0	0	0	0	0	0	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0	0
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0	0
Total Rocky Mountain Power		(12,421,380)	(492)	281	(1,486)	(10,186,954)	(1,590,928)	(593,284)	(48,517)	0	0
PC (Post Merger)											
Production	S	0	0	0	0	0	0	0	0	0	0
Hydro - P	S	0	0	0	0	0	0	0	0	0	0
Hydro - U	S	0	0	0	0	0	0	0	0	0	0
Transmission	S	0	0	0	0	0	0	0	0	0	0
Distribution	S	0	0	0	0	0	0	0	0	0	0
General	S	0	0	0	0	0	0	0	0	0	0
Mining Plant	S	0	0	0	0	0	0	0	0	0	0
Intangibles	S	0	0	0	0	0	0	0	0	0	0
Non-Utility	NUTIL	0	0	0	0	0	0	0	0	0	0

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**2020 PROTOCOL
FACTOR**

		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Total PC (Post Merger)		787,409,056	15,103,064	215,054,452	25,493,720	333,076,941	39,729,977	115,897,793	2,540,410	0	40,512,699
Total Deferred Taxes		772,750,304	14,791,952	211,718,410	24,805,331	322,777,412	38,139,096	114,126,241	2,491,912	0	43,899,950
Percentage of Total (DITEXP)		100.0000%	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	14.769%	0.3225%	0.0000%	5.6810%

DITBAL:		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Pacific Power											
Production	S	0									
Transmission	S	0									
Distribution	S	0									
General	S	0									
Mining Plant	S	0									
Non-Utility Plant	NUTIL	0									
Total Pacific Power		20,348,767	2,043,369	14,294,901	5,804,318	(4,964,843)	(144,060)	4,781,831	(3,251)	0	(1,463,497)
Rocky Mountain Power											
Production	S	0									
Transmission	S	0									
Distribution	S	0									
General	S	0									
Mining Plant	S	0									
Non-Utility Plant	NUTIL	0									
Total Rocky Mountain Power		59,173,125	219,110	(723,188)	369,809	49,771,572	7,348,562	1,912,136	275,124	0	0
Pacificorp											
Production	S	0									
Hydro - P	S	0									
Hydro - U	S	0									
Transmission	S	0									
Distribution	S	0									
General	S	0									
Mining Plant	S	0									
Intangibles	S	0									
Non-Utility Plant	NUTIL	0									
Total PC (Post Merger)		2,786,433,398	61,896,066	698,950,135	183,879,433	1,215,919,975	161,687,805	415,481,666	6,509,935	0	42,108,383
Total Deferred Taxes		2,865,955,290	64,158,544	712,521,848	190,053,560	1,260,726,704	168,892,307	422,175,634	6,781,808	0	40,644,886
Percentage of Total (DITBAL)		100.0000%	2.2386%	24.8616%	6.6314%	43.9898%	5.8931%	0	0.2366%	0.0000%	1.4182%

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2020 PROTOCOL
FACTOR

California Oregon Washington Utah Idaho Wyoming FERC-UPL OTHER NON-UTILITY Page Ref.

BADDEBT	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NUTIL
Account 904 Balance	18,138,836	774,152	6,723,861	2,409,289	6,200,906	403,578	1,627,050	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT		4.2679%	37.0689%	13.2825%	34.1858%	2.2249%	8.9700%	0.0000%	0.0000%	0.0000%

Customer Factors	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Total Electric Customers	2,020,571	47,773	628,609	138,829	971,892	85,413	148,055	0	0	0
CN Customer System factor - CN		2.3643%	31.1105%	6.8708%	48.0999%	4.2272%	7.3274%	0.0000%	0.0000%	0.0000%
Pacific Power Customers	946,937	47,773	628,609	138,829	0	0	131,726	0	0	0
CNP Customer Service Pacific Power factor - CNP		5.04%	66.38%	14.66%	0.00%	0.00%	13.91%	0.00%	0.00%	0.00%
Rocky Mountain Power Customers	1,073,634	0	0	0	971,892	85,413	16,329	0	0	0
CNU Customer Service R.M.P. factor - CNU		0.00%	0.00%	0.00%	90.52%	7.96%	1.52%	0.00%	0.00%	0.00%

CIAC	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
TOTAL NET DISTRIBUTION PLANT	4,453,789,863	137,710,254	1,200,340,048	287,049,835	2,144,064,467	224,242,507	460,382,752	0	0	0
CIAC FACTOR: Same as (SNPD Factor)	100.00%	3.09%	26.95%	6.45%	48.14%	5.03%	10.34%	0.00%	0.00%	0.00%

IDSIT	Total Company	Idaho - PPL	Idaho - UPL	Idaho Total
Payroll	0	0	0	0
Idaho State Income Tax Allocation		0.00%	0.00%	0.00%
Property	0	0	0	0
		0.00%	0.00%	0.00%
Sales	0	0	0	0
		0.00%	0.00%	0.00%
Average		0.00%	0.00%	
	Idaho - PPL Factor	0.00%	0.00%	
	Idaho - UPL Factor	0.00%	0.00%	
		0.00%	0.00%	

EXCTAX

**OREGON RESULTS OF OPERATIONS
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13 MONTH AVERAGE FACTORS**

DESCRIPTION		2020 PROTOCOL FACTOR	2020 PROTOCOL FACTOR										Page Ref.
			TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	
Excise Tax (Superfund)			TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY	
Total Taxable Income			685,215,251	17,950,974	209,072,554	42,077,188	514,641,722	52,321,056	71,514,961	11,178,963	(462,240,274)	(2,425,412)	
Less Other Electric Items:													
	419 OTH		0	0	0	0	0	0	0	0	0	0	0
	432 OTH		0	0	0	0	0	0	0	0	0	0	0
	40910 OTH		0	0	0	0	0	0	0	0	0	0	0
	SCHMDT OTH		0	0	0	0	0	0	0	0	0	0	0
	SCHMDT (Steam) OTH		0	0	0	0	0	0	0	0	0	0	0
Total Taxable Income Excluding Other			454,091,731	17,950,974	209,072,554	42,077,188	514,641,722	52,321,056	71,514,961	11,178,963	(462,240,274)	(2,425,412)	
Excise Tax (Superfund) Factor - EXCTAX			100.0000%	3.9532%	46.0419%	9.2662%	113.3343%	11.5221%	15.7490%	2.4618%	-101.7945%	-0.5341%	
Trojan Allocators			TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY	
Premerger													
Dec 1991 Plant			16,918,976										
Dec 1992 Plant			17,094,202										
Average	SG		17,006,589	256,405	4,615,276	1,382,103	7,425,347	985,935	2,335,217	6,305	0	0	
Dec 1991 Reserve			(7,851,432)										
Dec 1992 Reserve			(8,434,030)										
Average	SG		(8,142,731)	(122,767)	(2,209,788)	(661,749)	(3,555,246)	(472,064)	(1,118,098)	(3,019)	0	0	
Postmerger													
Dec 1991 Plant			4,284,960										
Dec 1992 Plant			3,485,613										
Average	SG		3,885,287	58,578	1,054,396	315,752	1,696,378	225,244	533,498	1,440	0	0	
Dec 1991 Reserve			(129,394)										
Dec 1992 Reserve			(240,609)										
Average	SG		(185,002)	(2,789)	(50,206)	(15,035)	(80,775)	(10,725)	(25,403)	(69)	0	0	
Net Plant			12,564,143	189,427	3,409,678	1,021,072	5,485,705	728,390	1,725,213	4,658	0	0	
Division Net Plant Nuclear Pacific Power			100.0000%	1.5077%	27.1382%	8.1269%	43.6616%	5.7974%	13.7312%	0.0371%	0.0000%	0.0000%	
Division Net Plant Nuclear Rocky Mountain Power			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
System Net Nuclear Plant			100.0000%	1.5077%	27.1382%	8.1269%	43.6616%	5.7974%	13.7312%	0.0371%	0.0000%	0.0000%	
Account 182.22			TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY	
Pre-merger (101)													
	SG		17,094,202	257,726	4,639,053	1,389,224	7,463,601	991,014	2,347,247	6,338	0	0	
	(108) SG		(8,434,030)	(127,158)	(2,288,841)	(685,423)	(3,682,432)	(488,952)	(1,158,097)	(3,127)	0	0	
Post-merger (101)													
	SG		3,485,613	52,552	945,931	283,271	1,521,874	202,074	478,618	1,292	0	0	
	(108) SG		(240,609)	(3,628)	(65,297)	(19,554)	(105,054)	(13,949)	(33,039)	(89)	0	0	
	(107) SG		1,778,549	26,815	482,666	144,540	776,543	103,109	244,217	659	0	0	
	(120) SE		1,975,759	28,658	492,694	151,327	872,180	130,701	299,499	701	0	0	
	(228) SG		7,220,849	108,868	1,959,606	586,829	3,152,738	418,619	991,513	2,677	0	0	
	(228) SG		1,472,376	22,199	399,576	119,658	642,863	85,359	202,176	546	0	0	
	(228) SNNP		3,531,000	53,236	958,249	286,960	1,541,691	204,705	484,850	1,309	0	0	

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FACTOR**

		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Total Acct 182.22	(228) SE	1,743,025 29,626,734	25,282 444,549	434,657 7,958,293	133,501 2,390,334	769,442 12,953,445	115,305 1,747,985	264,220 4,121,204	618 10,924	0 0	0 0
Revised Study	(228) SNNP	112,680	1,699	30,579	9,157	49,198	6,532	15,472	42	0	0
December 1993 Adj.	(228) SE	941,950	13,663	234,894	72,146	415,815	62,312	142,787	334	0	0
Adjusted Acct 182.22		1,054,630	15,361	265,473	81,303	465,013	68,844	158,260	376	0	0
TROJP		100.0000%	1.4990%	26.8038%	8.0558%	43.7349%	5.9216%	13.9481%	0.0368%	0.0000%	0.0000%
Trojan Plant Allocator											
Account 228.42		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Plant - Premerger	SG	7,220,849	108,868	1,959,606	586,829	3,152,738	418,619	991,513	2,677	0	0
- Postmerger	SG	1,472,376	22,199	399,576	119,658	642,863	85,359	202,176	546	0	0
Storage Facility	SE	1,743,025	25,282	434,657	133,501	769,442	115,305	264,220	618	0	0
Transition Costs	SNNP	3,531,000	53,236	958,249	286,960	1,541,691	204,705	484,850	1,309	0	0
Total Acct 228.42		13,967,250	209,584	3,752,087	1,126,948	6,106,733	823,988	1,942,758	5,150	0	0
Transition Costs	SNNP	112,680	1,699	30,579	9,157	49,198	6,532	15,472	42	0	0
Storage Facility	SE	941,950	13,663	234,894	72,146	415,815	62,312	142,787	334	0	0
December 1993 Adj.		1,054,630	15,361	265,473	81,303	465,013	68,844	158,260	376	0	0
Adjusted Acct 228.42		15,021,880	224,946	4,017,560	1,208,251	6,571,746	892,833	2,101,018	5,526	0	0
TROJD		100.0000%	1.4975%	26.7447%	8.0433%	43.7478%	5.9435%	13.9864%	0.0368%	0.0000%	0.0000%
Trojan Decommissioning Allocator											
SCHMA		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Amortization Expense :											
Amortization of Limited Term Plant	Acct 404	47,227,852	827,389	12,401,445	3,350,828	19,018,880	2,269,260	5,102,813	9,830	4,247,407	0
Amortization of Other Electric Plant	Acct 405	0	0	0	0	0	0	0	0	0	0
Amortization of Plant Acquisitions	Acct 406	7,826,626	113,453	2,042,144	611,546	3,587,166	436,252	1,033,275	2,790	0	0
Amort of Prop. Losses, Unrecovered Plant, etc.	Acct 407	139,738	233	4,195	1,252	6,745	896	2,121	6	124,290	0
Total Amortization Expense :		55,194,216	941,075	14,447,785	3,963,626	22,612,790	2,706,407	6,138,209	12,625	4,371,697	0
Schedule M Amortization Factor		100.0000%	1.7050%	26.1763%	7.1812%	40.9695%	4.9034%	11.1211%	0.0229%	7.9206%	0.0000%
SCHMD		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Depreciation Expense :											
Steam	Acct 403.1	440,823,289	3,870,112	69,661,697	20,861,085	112,076,131	14,881,427	35,247,113	95,169	0	0
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	30,325,686	457,215	8,229,835	2,464,529	13,240,677	1,758,092	4,164,095	11,243	0	0
Other	Acct 403.4	126,556,852	1,908,076	34,345,207	10,285,111	55,256,734	7,336,969	17,377,834	46,921	0	0
Transmission	Acct 403.5	116,134,858	1,750,945	31,516,869	9,438,129	50,706,326	6,732,767	15,946,764	43,057	0	0
Distribution	Acct 403.6	168,914,015	7,636,510	57,020,127	15,213,506	59,706,549	7,681,754	21,655,569	0	0	0
General	Acct 403.7&8	41,969,004	931,850	12,864,281	3,248,303	16,611,370	2,471,036	5,834,303	7,861	0	0
Mining	Acct 403.9	0	0	0	0	0	0	0	0	0	0
Experimental	Acct 403.4	0	0	0	0	0	0	0	0	0	0
Postmerger Hydro Step I Adjustment		0	0	0	0	0	0	0	0	0	0
Total Depreciation Expense :		924,723,704	16,554,710	213,638,015	61,510,663	307,597,788	40,862,045	100,225,677	204,251	0	0

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DESCRIPTION	2020 PROTOCOL FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Schedule M Depreciation Factor		100.0000%	1.7902%	23.1029%	6.6518%	33.2638%	4.4188%	10.8384%	0.0221%	0.0000%	0.0000%
TAXDEPR		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Production	S	0									
Transmission	S	0									
Distribution	S	0									
General	S	0									
Mining	S	0									
Intangible	S	0									
Non-Utility Plant	NUTIL	0									
Total		1,006,447,297	18,510,409	270,094,448	73,606,522	446,099,625	57,986,168	137,295,460	286,432	0	2,568,234
Tax Depreciation Factor		100.0000%	1.8392%	26.8364%	7.3135%	44.3242%	5.7615%	13.6416%	0.0285%	0.0000%	0.2552%

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2020
COINCIDENTAL PEAKS**

			HISTORICAL LOADS (CP)								
			Non-FERC					FERC			
Month	Day	Time	CA	OR	WA	UT	ID	WY	UT	Total	
Jan-20	15	8	135	2,470	792	3,270	459	1,197	3	8,327	
Feb-20	19	8	133	2,442	723	3,138	444	1,228	3	8,111	
Mar-20	2	8	129	2,187	592	3,087	406	1,254	3	7,658	
Apr-20	2	9	123	2,014	564	2,832	340	1,048	2	6,924	
May-20	29	17	113	1,985	665	4,349	657	978	3	8,750	
Jun-20	23	18	152	2,345	746	4,460	715	1,030	4	9,451	
Jul-20	30	17	130	2,552	848	5,248	625	1,069	4	10,476	
Aug-20	17	17	120	2,416	830	5,352	526	1,190	4	10,439	
Sep-20	3	17	133	2,483	776	4,574	556	1,091	4	9,618	
Oct-20	26	9	114	2,245	660	3,179	458	1,118	3	7,776	
Nov-20	9	9	125	2,344	672	3,236	377	1,129	3	7,885	
Dec-20	29	18	132	2,303	694	3,547	486	1,109	3	8,274	
			1,540	27,787	8,562	46,271	6,050	13,441	38	103,689	

- (less)

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

			Non-FERC					FERC			
Month	Day	Time	CA	OR	WA	UT	ID	WY	UT	Total	
Jan-20	15	8	-	-	-	-	-	-	-	-	
Feb-20	19	8	-	-	-	-	-	-	-	-	
Mar-20	2	8	-	-	-	-	-	-	-	-	
Apr-20	2	9	-	-	-	-	-	-	-	-	
May-20	29	17	-	-	-	(207)	-	-	-	(207)	
Jun-20	23	18	-	-	-	(294)	(119)	-	-	(414)	
Jul-20	30	17	-	-	-	(350)	(64)	-	-	(414)	
Aug-20	17	17	-	-	-	(264)	-	-	-	(264)	
Sep-20	3	17	-	-	-	(280)	-	-	-	(280)	
Oct-20	26	9	-	-	-	-	-	-	-	-	
Nov-20	9	9	-	-	-	-	-	-	-	-	
Dec-20	29	18	-	-	-	(81)	-	-	-	(81)	
			-	-	-	(1,477)	(183)	-	-	(1,660)	

= equals

COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES

			Non-FERC					FERC			
Month	Day	Time	CA	OR	WA	UT	ID	WY	UT	Total	
Jan-20	15	8	135	2,470	792	3,270	459	1,197	3	8,327	
Feb-20	19	8	133	2,442	723	3,138	444	1,228	3	8,111	
Mar-20	2	8	129	2,187	592	3,087	406	1,254	3	7,658	
Apr-20	2	9	123	2,014	564	2,832	340	1,048	2	6,924	
May-20	29	17	113	1,985	665	4,142	657	978	3	8,542	
Jun-20	23	18	152	2,345	746	4,166	596	1,030	4	9,038	
Jul-20	30	17	130	2,552	848	4,898	561	1,069	4	10,062	
Aug-20	17	17	120	2,416	830	5,088	526	1,190	4	10,175	
Sep-20	3	17	133	2,483	776	4,294	556	1,091	4	9,338	
Oct-20	26	9	114	2,245	660	3,179	458	1,118	3	7,776	
Nov-20	9	9	125	2,344	672	3,236	377	1,129	3	7,885	
Dec-20	29	18	132	2,303	694	3,466	486	1,109	3	8,193	
			1,529	25,938	8,141	42,949	5,643	13,441	35	102,029	

+ plus

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

			Non-FERC					FERC			
Month	Day	Time	CA	OR	WA	UT	ID	WY	UT	Total	
Jan-20	15	8	-	48	-	-	-	-	-	48	
Feb-20	19	8	-	48	-	-	-	-	-	48	
Mar-20	2	8	-	47	-	-	-	-	-	47	
Apr-20	2	9	-	47	-	-	-	-	-	47	
May-20	29	17	-	50	-	-	-	-	-	50	
Jun-20	23	18	-	52	-	-	-	-	-	52	
Jul-20	30	17	-	52	-	-	-	-	-	52	
Aug-20	17	17	-	51	-	-	-	-	-	51	
Sep-20	3	17	-	51	-	-	-	-	-	51	
Oct-20	26	9	-	47	-	42	48	-	-	137	
Nov-20	9	9	-	48	-	-	-	-	-	48	
Dec-20	29	18	-	46	-	-	-	-	-	46	
			-	588	-	-	-	-	-	677	

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment

Month	Day	Time	Non-FERC						FERC		Total
			CA	OR	WA	UT	ID	WY	UT		
Jan-20	15	8	135	2,518	792	3,270	459	1,197	3	8,375	
Feb-20	19	8	133	2,490	723	3,138	444	1,228	3	8,158	
Mar-20	2	8	129	2,234	592	3,087	406	1,254	3	7,706	
Apr-20	2	9	123	2,062	564	2,832	340	1,048	2	6,971	
May-20	29	17	113	2,036	665	4,142	657	978	3	8,593	
Jun-20	23	18	152	2,397	746	4,166	596	1,030	4	9,090	
Jul-20	30	17	130	2,603	848	4,898	561	1,069	4	10,114	
Aug-20	17	17	120	2,467	830	5,088	526	1,190	4	10,226	
Sep-20	3	17	133	2,534	776	4,294	556	1,091	4	9,389	
Oct-20	26	9	114	2,292	660	3,220	506	1,118	3	7,913	
Nov-20	9	9	125	2,391	672	3,236	377	1,129	3	7,932	
Dec-20	29	18	132	2,349	694	3,466	486	1,109	3	8,239	
			1,540	28,375	8,562	44,835	5,914	13,441	38	102,707	

+ plus

Adjustment for Coincidental System Peaks Temperature Adjustment

Month	Day	Time	Non-FERC						FERC		Total
			CA	OR	WA	UT	ID	WY	UT		
Jan-20	15	8	6	153	(12)	135	(15)	40	-	308	
Feb-20	19	8	(2)	28	(1)	10	(19)	(8)	-	7	
Mar-20	2	8	(3)	(46)	10	(3)	2	6	-	(33)	
Apr-20	2	9	(1)	(38)	(47)	(29)	(3)	(44)	-	(162)	
May-20	29	17	(1)	(97)	(9)	(495)	(105)	(18)	-	(725)	
Jun-20	23	18	(1)	(116)	(35)	(68)	4	(0)	-	(216)	
Jul-20	30	17	(0)	30	(12)	109	52	(11)	-	169	
Aug-20	17	17	(1)	(107)	(28)	(339)	(61)	(7)	-	(542)	
Sep-20	3	17	(1)	(191)	(40)	(162)	(114)	(1)	-	(510)	
Oct-20	26	9	11	(22)	(94)	(82)	(43)	(49)	-	(278)	
Nov-20	9	9	(12)	91	72	(2)	(2)	25	-	173	
Dec-20	29	18	7	110	7	56	(27)	22	-	175	
			32	452	114	(599)	34	(44)	-	(1,635)	

= equals

NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)

Month	Day	Time	Non-FERC						FERC		Total
			CA	OR	WA	UT	ID	WY	UT		
Jan-20	15	8	142	2,671	780	3,405	445	1,237	3	8,683	
Feb-20	19	8	131	2,518	721	3,148	425	1,220	3	8,165	
Mar-20	2	8	127	2,188	602	3,083	408	1,261	3	7,673	
Apr-20	2	9	123	2,024	517	2,803	337	1,004	2	6,809	
May-20	29	17	112	1,939	656	3,646	552	960	3	7,868	
Jun-20	23	18	151	2,282	711	4,098	600	1,029	4	8,874	
Jul-20	30	17	130	2,633	837	5,007	614	1,058	4	10,282	
Aug-20	17	17	119	2,361	802	4,749	465	1,184	4	9,684	
Sep-20	3	17	132	2,343	736	4,132	442	1,090	4	8,880	
Oct-20	26	9	125	2,271	565	3,138	463	1,069	3	7,635	
Nov-20	9	9	113	2,482	743	3,234	375	1,155	3	8,105	
Dec-20	29	18	139	2,459	701	3,522	459	1,131	3	8,414	
			1,543	28,171	8,372	43,967	5,584	13,397	38	101,071	

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2020
ENERGY**

		HISTORICAL LOADS (MWH)								
		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY	UT	Total	
2020	1	74,054	1,305,841	419,646	2,183,561	314,197	867,258.57	1,983	5,166,540	
2020	2	66,027	1,206,352	363,408	1,985,694	297,016	806,606.99	1,700	4,726,803	
2020	3	68,505	1,226,332	358,414	1,981,198	241,624	818,153.28	1,623	4,695,850	
2020	4	67,135	1,038,282	314,837	1,832,435	235,623	676,914.02	1,435	4,166,661	
2020	5	67,730	1,030,579	316,303	1,983,848	355,265	640,486.62	1,456	4,395,668	
2020	6	70,433	1,060,507	338,368	2,203,297	406,911	650,151.80	1,622	4,731,290	
2020	7	81,527	1,236,484	397,187	2,680,152	471,407	726,260.07	2,001	5,595,019	
2020	8	78,248	1,250,796	402,274	2,820,907	379,071	744,427.36	2,176	5,677,898	
2020	9	65,699	1,082,001	355,715	2,173,479	305,047	680,591	1,604	4,664,135	
2020	10	59,248	1,108,917	361,076	2,033,197	288,912	738,648	1,492	4,591,490	
2020	11	68,312	1,241,119	388,246	2,041,031	270,773	756,682	1,646	4,767,808	
2020	12	78,329	1,383,508	442,308	2,275,197	315,284	804,969	2,052	5,301,647	
		845,246	14,170,716	4,457,782	26,193,997	3,881,129	8,911,148	20,790	58,480,808	

- (less)

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

		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY	UT	Total	
2020	1	-	-	-	(9,406)	-	-	-	(9,406)	
2020	2	-	-	-	-	-	-	-	-	
2020	3	-	-	-	-	-	-	-	-	
2020	4	-	-	-	-	-	-	-	-	
2020	5	-	-	-	-	-	-	-	-	
2020	6	-	-	-	(3,236)	-	-	-	(3,236)	
2020	7	-	-	-	(2,868)	-	-	-	(2,868)	
2020	8	-	-	-	(3,672)	-	-	-	(3,672)	
2020	9	-	-	-	(3,186)	-	-	-	(3,186)	
2020	10	-	-	-	-	-	-	-	-	
2020	11	-	-	-	-	-	-	-	-	
2020	12	-	-	-	(6,554)	-	-	-	(6,554)	
		-	-	-	(28,921)	-	-	-	(28,921)	

= equals

LOADS SERVED FROM COMPANY RESOURCES (NPC)

		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY	UT	Total	
2020	1	74,054	1,305,841	419,646	2,174,156	314,197	867,259	1,983	5,157,135	
2020	2	66,027	1,206,352	363,408	1,985,694	297,016	806,607	1,700	4,726,803	
2020	3	68,505	1,226,332	358,414	1,981,198	241,624	818,153	1,623	4,695,850	
2020	4	67,135	1,038,282	314,837	1,832,435	235,623	676,914	1,435	4,166,661	
2020	5	67,730	1,030,579	316,303	1,983,848	355,265	640,487	1,456	4,395,668	
2020	6	70,433	1,060,507	338,368	2,200,061	406,911	650,152	1,622	4,728,054	
2020	7	81,527	1,236,484	397,187	2,677,285	471,407	726,260	2,001	5,592,151	
2020	8	78,248	1,250,796	402,274	2,817,235	379,071	744,427	2,176	5,674,226	
2020	9	65,699	1,082,001	355,715	2,170,293	305,047	680,591	1,604	4,660,949	
2020	10	59,248	1,108,917	361,076	2,033,197	288,912	738,648	1,492	4,591,490	
2020	11	68,312	1,241,119	388,246	2,041,031	270,773	756,682	1,646	4,767,808	
2020	12	78,329	1,383,508	442,308	2,268,644	315,284	804,969	2,052	5,295,093	
		845,246	14,170,716	4,457,782	26,165,076	3,881,129	8,911,148	20,790	58,451,888	

+ plus

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

		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY	UT	Total	
2020	1	-	34,083	-	178	109	-	-	34,370	
2020	2	-	32,097	-	66	43	-	-	32,206	
2020	3	-	34,301	-	115	62	-	-	34,478	
2020	4	-	33,237	-	11	19	-	-	33,267	
2020	5	-	34,611	-	54	61	-	-	34,725	
2020	6	-	33,826	-	27	60	-	-	33,912	
2020	7	-	35,248	-	165	194	-	-	35,607	
2020	8	-	34,619	-	177	189	-	-	34,986	
2020	9	-	33,447	-	63	75	-	-	33,586	
2020	10	-	34,704	-	363	761	-	-	35,829	
2020	11	-	33,544	-	103	82	-	-	33,728	
2020	12	-	34,258	-	101	104	-	-	34,463	
		-	407,975	-	1,422	1,759	-	-	411,156	

= equals

NORMALIZED LOADS SERVED FROM COMPANY RESOURCES (NPC) - Prior to Temperature Adjustment

Year	Month	Non-FERC						FERC		Total
		CA	OR	WA	UT	ID	WY	UT		
2020	1	74,054	1,339,923	419,646	2,174,334	314,306	867,259	1,983	5,191,505	
2020	2	66,027	1,238,449	363,408	1,985,759	297,059	806,607	1,700	4,759,009	
2020	3	68,505	1,260,633	358,414	1,981,313	241,686	818,153	1,623	4,730,327	
2020	4	67,135	1,071,518	314,837	1,832,446	235,642	676,914	1,435	4,199,928	
2020	5	67,730	1,065,190	316,303	1,983,902	355,326	640,487	1,456	4,430,393	
2020	6	70,433	1,094,332	338,368	2,200,088	406,971	650,152	1,622	4,761,966	
2020	7	81,527	1,271,732	397,187	2,677,450	471,601	726,260	2,001	5,627,758	
2020	8	78,248	1,285,415	402,274	2,817,412	379,260	744,427	2,176	5,709,212	
2020	9	65,699	1,115,449	355,715	2,170,356	305,122	680,591	1,604	4,694,535	
2020	10	59,248	1,143,621	361,076	2,033,561	289,673	738,648	1,492	4,627,319	
2020	11	68,312	1,274,662	388,246	2,041,133	270,854	756,682	1,646	4,801,536	
2020	12	78,329	1,417,766	442,308	2,268,744	315,388	804,969	2,052	5,329,556	
		845,246	14,578,691	4,457,782	26,166,498	3,882,888	8,911,148	20,790	58,863,043	

+ plus

Temperature Adjustment for Energy

Year	Month	Non-FERC						FERC		Total
		CA	OR	WA	UT	ID	WY	UT		
2020	1	3,632	77,672	24,181	45,618	5,501	5,549	-	162,153	
2020	2	(1,116)	(5,818)	11,050	(5,976)	(1,233)	(7,926)	-	(11,017)	
2020	3	(1,361)	(30,325)	(4,716)	12,387	946	(998)	-	(24,068)	
2020	4	2,226	30,590	4,230	(2,590)	83	(5,494)	-	29,045	
2020	5	189	(4,275)	2,411	(62,429)	(6,033)	(1,417)	-	(71,555)	
2020	6	(83)	(1,777)	(1,574)	19,182	766	(2,136)	-	14,378	
2020	7	3	(1,252)	2,130	(10,278)	21,423	(54)	-	11,971	
2020	8	(309)	(22,606)	(7,962)	(197,708)	(22,756)	(11,285)	-	(262,625)	
2020	9	(329)	(33,178)	(6,452)	(51,445)	(5,129)	(2,470)	-	(99,003)	
2020	10	859	(5,631)	(7,924)	(22,251)	1,869	(5,726)	-	(38,804)	
2020	11	(1,792)	(13,931)	1,714	(443)	(325)	3,211	-	(11,566)	
2020	12	3,150	50,841	15,242	(11,612)	92	4,212	-	61,926	
		5,068	40,311	32,328	(287,544)	(4,795)	(24,535)	-	(239,167)	

= equals

NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH)

Year	Month	Non-FERC						FERC		Total
		CA	OR	WA	UT	ID	WY	UT		
2020	1	77,686	1,417,595	443,826	2,219,952	319,808	872,807	1,983	5,353,657	
2020	2	64,911	1,232,632	374,458	1,979,784	295,826	798,681	1,700	4,747,991	
2020	3	67,144	1,230,308	353,697	1,993,700	242,631	817,155	1,623	4,706,259	
2020	4	69,361	1,102,109	319,067	1,829,856	235,726	671,420	1,435	4,228,973	
2020	5	67,919	1,060,914	318,713	1,921,473	349,293	639,070	1,456	4,358,838	
2020	6	70,350	1,092,556	336,794	2,219,270	407,737	648,016	1,622	4,776,344	
2020	7	81,530	1,270,479	399,317	2,667,172	493,024	726,206	2,001	5,639,729	
2020	8	77,939	1,262,810	394,311	2,619,704	356,504	733,143	2,176	5,446,587	
2020	9	65,369	1,082,270	349,263	2,118,911	299,994	678,121	1,604	4,595,532	
2020	10	60,107	1,137,990	353,152	2,011,310	291,542	732,921	1,492	4,588,514	
2020	11	66,520	1,260,731	389,960	2,040,690	270,529	759,894	1,646	4,789,970	
2020	12	81,479	1,468,608	457,550	2,257,133	315,481	809,181	2,052	5,391,482	
		850,314	14,619,002	4,490,110	25,878,954	3,878,094	8,886,613	20,790	58,623,876	

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2020**

**OREGON RESULTS OF OPERATIONS - HISTORICAL DECEMBER 2020
THIS SECTION OF THE FACTOR INPUT DEALS WITH THE MID COLUMBIA CONTRACTS**

Contract	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC
Wells	-	-	-	-	-	-	-
Rocky Reach	-	-	-	-	-	-	-
Wanapum	-	-	-	-	-	-	-
Priority	-	-	-	-	-	-	-
Displacement	-	-	-	-	-	-	-
Surplus	-	80,866	12,638	-	-	-	-
Total	-	80,866	12,638	-	-	-	-
 MC Factor	0.0000%	86.4840%	13.5160%	0.0000%	0.0000%	0.0000%	0.0000%

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2020
ANNUAL EMBEDDED COSTS
13 MONTH AVERAGE BALANCE**

2010 PROTOCOL ECD CALCULATION

Company Owned Hydro - West

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
535 - 545	Hydro Operation & Maintenance Expense	34,824,707				Page 2.6 & 2.7, West only
403HP	Hydro Depreciation Expense	24,874,834				Page 2.13, West only
404IP / 404HP	Hydro Relicensing Amortization	3,055,336				Page 2.15, West only
	Total West Hydro Operating Expense	62,754,878				
330 - 336	Hydro Electric Plant in Service	920,657,489				Page 2.20, West only
302 & 182M	Hydro Relicensing	170,613,579				Page 2.26, West only
108HP	Hydro Accumulated Depreciation Reserve	(390,082,026)				Page 2.30, West only
111IP	Hydro Relicensing Accumulated Reserve	(106,155,935)				Page 2.33, West only
154	Materials and Supplies	7,954				Page 2.28, West only
	West Hydro Net Rate Base	595,041,062				
	Pre-tax Return	8.85%				
	Rate Base Revenue Requirement	52,647,358				
	Annual Embedded Cost					
	West Hydro-Electric Resources	115,402,236	4,132,045	27.93	(106,346,099)	MWh from GRID

Mid C Contracts

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
555	Annual Mid-C Contracts Costs	2,159,983	93,504	23.10	(2,857,959)	GRID
	Grant Reasonable Portion	(2,099,140)			(2,099,140)	GRID
		60,843			(4,957,099)	

Qualified Facilities

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
555	Utah Annual Qualified Facilities Costs					
555	Oregon Annual Qualified Facilities Costs					
555	Idaho Annual Qualified Facilities Costs					
555	WYU Annual Qualified Facilities Costs					
555	WYP Annual Qualified Facilities Costs					
555	California Annual Qualified Facilities Costs					
555	Washington Annual Qualified Facilities Costs					
	Total Qualified Facilities Costs	-	-	-	-	GRID

**All Other Generation Resources
(Excl. West Hydro, Mid C, and QF)**

Account	Description	Amount	Mwh	\$/Mwh	Reference
500 - 514	Steam Operation & Maintenance Expense	928,918,321			Page 2.5
535 - 545	East Hydro Operation & Maintenance Expense	9,730,346			Page 2.6 & 2.7, East only
546 - 554	Other Generation Operation & Maintenance Expense	33,466,510			Page 2.7 & 2.8
555	Other Purchased Power Contracts	0			GRID less QF and Mid-C
40910	Production Tax Credit	0			Page 2.20
4118	SO2 Emission Allowances	(62)			Page 2.4
456	James River / Little Mountain Offset	0			James River Adj (Tab 5)
456	REC Revenues	0			Green Tag (Tab 3)
403SP	Steam Depreciation Expense	372,245,452			Page 2.13
403HP	East Hydro Depreciation Expense	8,147,190			Page 2.13, East only
403OP	Other Generation Depreciation Expense	10,598,073			Page 2.14
403MP	Mining Depreciation Expense	0			Page 2.14
404IP	East Hydro Relicensing Amortization	313,984			Page 2.15, East only
406	Amortization of Plant Acquisition Costs	0			Page 2.15, East only
	Total All Other Operating Expenses	1,363,419,815			
310 - 316	Steam Electric Plant in Service	6,642,308,017			Page 2.19
330 - 336	East Hydro Electric Plant in Service	190,746,026			Page 2.20, East only
302 & 186M	East Hydro Relicensing	9,538,211			Page 2.29, East only
340 - 346	Other Electric Plant in Service	266,526,619			Page 2.26
399	Mining	90,672,564			Page 2.25
108SP	Steam Accumulated Depreciation Reserve	(3,292,692,089)			Page 2.30
108OP	Other Generation Accumulated Depreciation Reserve	(134,743,248)			Page 2.30
108MP	Other Accumulated Depreciation Reserve	0			Page 2.32, East only
108HP	East Hydro Accumulated Depreciation Reserve	(88,818,467)			Page 2.30, East only
111IP	East Hydro Relicensing Accumulated Reserve	(6,447,652)			Page 2.33, East only
114	Electric Plant Acquisition Adjustment	141,186,242			Page 2.27
115	Accumulated Provision Acquisition Adjustment	(132,597,713)			Page 2.27
151	Fuel Stock	194,156,629			Page 2.27
253.16 - 253.19	Joint Owner WC Deposit	(5,494,402)			Page 2.27
253.98	SO2 Emission Allowances	0			Page 2.29
154	Materials & Supplies	86,259,774			Page 2.32
154	East Hydro Materials & Supplies	0			
	Total Net Rate Base	3,960,600,512			
	Pre-tax Return	8.85%			
	Rate Base Revenue Requirement	350,421,454			
	Annual Embedded Cost				
	All Other Generation Resources	1,713,841,270	31,935,611	53.67	MWh from GRID
Total Annual Embedded Costs		1,829,304,348	36,161,160	50.59	

B-Tabs

B1. REVENUE



Electric Operations Revenue
 Sum of Range: 01/2020 - 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4401000	RESIDENTIAL SALES	RETL	Retail Sales	CA	42,340	42,340	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	IDU	81,730	-	-	-	-	-	81,730	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OR	638,859	-	638,859	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	UT	825,265	-	-	-	-	825,265	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WA	146,322	-	-	146,322	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WYP	97,640	-	-	-	97,640	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WYU	12,659	-	-	-	12,659	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WA	8,063	-	-	8,063	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	CA	(199)	(199)	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	IDU	(254)	-	-	-	-	-	(254)	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OR	(3,420)	-	(3,420)	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	UT	57,268	-	-	-	-	57,268	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WA	(5,413)	-	-	(5,413)	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WYP	347	-	-	-	347	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	UT	3,707	-	-	-	-	3,707	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WA	62	-	-	62	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WYP	(67)	-	-	-	(67)	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	CA	(956)	(956)	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	IDU	(362)	-	-	-	-	-	(362)	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OR	(848)	-	(848)	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	UT	(1,454)	-	-	-	-	(1,454)	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WA	(4,133)	-	-	(4,133)	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WYP	(4,084)	-	-	-	(4,084)	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WYU	1,735	-	-	-	1,735	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	CA	941	941	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	IDU	119	-	-	-	-	-	119	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OR	17,959	-	17,959	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	UT	423	-	-	-	-	423	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WYP	307	-	-	-	307	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OTHER	2,252	-	-	-	-	-	-	-	2,252
4401000	RESIDENTIAL SALES	RETL	Retail Sales	CA	2	2	-	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	IDU	(18)	-	-	-	-	-	(18)	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OR	(13)	-	(13)	-	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	UT	9	-	-	-	-	9	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WA	11	-	-	11	-	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	WYP	6	-	-	-	6	-	-	-	-
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OTHER	3,693	-	-	-	-	-	-	-	3,693
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OTHER	229	-	-	-	-	-	-	-	229
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OTHER	35,804	-	-	-	-	-	-	-	35,804
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OTHER	19	-	-	-	-	-	-	-	19
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OTHER	5,105	-	-	-	-	-	-	-	5,105
4401000	RESIDENTIAL SALES	RETL	Retail Sales	OTHER	37	-	-	-	-	-	-	-	37
4401000 Total					1,961,692	42,129	652,536	144,912	108,543	885,218	81,215		47,138
4421000	COMMERCIAL SALES	RETL	Retail Sales	CA	30,817	30,817	-	-	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	IDU	44,426	-	-	-	-	-	44,426	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	OR	466,471	-	466,471	-	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	UT	716,335	-	-	-	-	716,335	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	WA	121,831	-	-	121,831	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	WYP	102,122	-	-	-	102,122	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	WYU	10,595	-	-	-	10,595	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	WA	5,002	-	-	5,002	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	CA	(88)	(88)	-	-	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	IDU	(149)	-	-	-	-	-	(149)	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	OR	(990)	-	(990)	-	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	UT	62,009	-	-	-	-	62,009	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	WA	(6,912)	-	-	(6,912)	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	WYP	283	-	-	-	283	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	UT	4,775	-	-	-	-	4,775	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	WA	60	-	-	60	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	WYP	(92)	-	-	-	(92)	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	CA	217	217	-	-	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	IDU	(941)	-	-	-	-	-	(941)	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	OR	9,409	-	9,409	-	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	UT	(2,246)	-	-	-	-	(2,246)	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	WA	203	-	-	203	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	WYP	(1,523)	-	-	-	(1,523)	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	WYU	179	-	-	-	179	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	CA	616	616	-	-	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	IDU	83	-	-	-	-	-	83	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	OR	17,029	-	17,029	-	-	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	UT	540	-	-	-	-	540	-	-	-



Electric Operations Revenue
 Sum of Range: 01/2020 - 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4421000	COMMERCIAL SALES	RETL	Retail Sales	WYP	418	-	-	-	418	-	-	-	-
4421000	COMMERCIAL SALES	RETL	Retail Sales	OTHER	1,621	-	-	-	-	-	-	-	1,621
4421000	COMMERCIAL SALES	RETL	Retail Sales	OTHER	4,010	-	-	-	-	-	-	-	4,010
4421000	COMMERCIAL SALES	RETL	Retail Sales	OTHER	169	-	-	-	-	-	-	-	169
4421000	COMMERCIAL SALES	RETL	Retail Sales	OTHER	24,458	-	-	-	-	-	-	-	24,458
4421000	COMMERCIAL SALES	RETL	Retail Sales	OTHER	1,467	-	-	-	-	-	-	-	1,467
4421000	COMMERCIAL SALES	RETL	Retail Sales	OTHER	57	-	-	-	-	-	-	-	57
4421000	COMMERCIAL SALES	RETL	Retail Sales	OTHER	1,798	-	-	-	-	-	-	-	1,798
4421000	COMMERCIAL SALES	RETL	Retail Sales	OTHER	45	-	-	-	-	-	-	-	45
4421000 Total					1,614,105	31,561	491,919	120,183	111,983	781,413	43,419	-	33,626
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	CA	5,696	5,696	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	IDU	12,780	-	-	-	-	-	12,780	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OR	112,627	-	112,627	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	UT	329,309	-	-	-	-	329,309	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WA	53,895	-	-	53,895	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WYP	305,087	-	-	-	305,087	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WYU	73,892	-	-	-	73,892	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	IDU	85,438	-	-	-	-	-	85,438	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	UT	121,603	-	-	-	-	121,603	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WA	(872)	-	-	(872)	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	CA	1	1	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	IDU	(53)	-	-	-	-	-	(53)	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OR	(1,195)	-	(1,195)	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	UT	63,157	-	-	-	-	63,157	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WA	(89)	-	-	(89)	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WYP	(3,121)	-	-	-	(3,121)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	UT	4,215	-	-	-	-	4,215	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WA	30	-	-	30	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WYP	(461)	-	-	-	(461)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	CA	21	21	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	IDU	6,291	-	-	-	-	-	6,291	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OR	363	-	363	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	UT	3,400	-	-	-	-	3,400	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WA	(517)	-	-	(517)	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WYP	4,498	-	-	-	4,498	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WYU	(1,190)	-	-	-	(1,190)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	CA	146	146	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	IDU	268	-	-	-	-	-	268	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OR	5,109	-	5,109	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	UT	477	-	-	-	-	477	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	WYP	2,106	-	-	-	2,106	-	-	-	-
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OTHER	391	-	-	-	-	-	-	-	391
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OTHER	2,370	-	-	-	-	-	-	-	2,370
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OTHER	47	-	-	-	-	-	-	-	47
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OTHER	9,599	-	-	-	-	-	-	-	9,599
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OTHER	335	-	-	-	-	-	-	-	335
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OTHER	1,636	-	-	-	-	-	-	-	1,636
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OTHER	731	-	-	-	-	-	-	-	731
4422000	IND SLS/EXCL IRRIG	RETL	Retail Sales	OTHER	16	-	-	-	-	-	-	-	16
4422000 Total					1,198,037	5,864	116,904	52,448	380,810	522,161	104,725	-	15,125
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	CA	13,530	13,530	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	IDU	59,678	-	-	-	-	-	59,678	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	OR	27,015	-	27,015	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	UT	20,445	-	-	-	-	20,445	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WA	15,062	-	-	15,062	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WYP	2,061	-	-	-	2,061	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WYU	620	-	-	-	620	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	OTHER	109	-	-	-	-	-	-	-	109
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	CA	211	211	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	IDU	100	-	-	-	-	-	100	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	OR	896	-	896	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	UT	12	-	-	-	-	12	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WYP	8	-	-	-	8	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WA	(1,224)	-	-	(1,224)	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	CA	(60)	(60)	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	IDU	(183)	-	-	-	-	-	(183)	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	OR	(136)	-	(136)	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	UT	4,586	-	-	-	-	4,586	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WA	(267)	-	-	(267)	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WYP	4	-	-	-	4	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	UT	141	-	-	-	-	141	-	-	-



Electric Operations Revenue
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 (Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WA	6	-	-	6	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WYP	(2)	-	-	-	(2)	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	CA	(3)	(3)	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	IDU	1,694	-	-	-	-	-	1,694	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	OR	(1,309)	-	(1,309)	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	UT	(36)	-	-	-	-	(36)	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WA	1,515	-	-	1,515	-	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WYP	(71)	-	-	-	(71)	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	WYU	(2)	-	-	-	(2)	-	-	-	-
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	OTHER	138	-	-	-	-	-	-	-	138
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	OTHER	8	-	-	-	-	-	-	-	8
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	OTHER	3,193	-	-	-	-	-	-	-	3,193
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	OTHER	3	-	-	-	-	-	-	-	3
4423000	INDUST SALES-IRRIG	RETL	Retail Sales	OTHER	4	-	-	-	-	-	-	-	4
4423000 Total					147,749	13,678	26,466	15,093	2,618	25,148	61,289	-	3,456
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	CA	355	355	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	IDU	531	-	-	-	-	-	531	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	OR	6,143	-	6,143	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	UT	7,775	-	-	-	-	7,775	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	WA	957	-	-	957	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	WYP	1,495	-	-	-	1,495	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	WYU	334	-	-	-	334	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	CA	(2)	(2)	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	IDU	(3)	-	-	-	-	-	(3)	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	OR	(19)	-	(19)	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	UT	470	-	-	-	-	470	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	WA	(38)	-	-	(38)	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	WYU	6	-	-	-	6	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	UT	36	-	-	-	-	36	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	WYP	(1)	-	-	-	(1)	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	CA	3	3	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	IDU	(6)	-	-	-	-	-	(6)	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	OR	(367)	-	(367)	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	UT	(108)	-	-	-	-	(108)	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	WA	(162)	-	-	(162)	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	WYP	(159)	-	-	-	(159)	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	WYU	30	-	-	-	30	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	CA	4	4	-	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	IDU	0	-	-	-	-	-	0	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	OR	129	-	129	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	UT	4	-	-	-	-	4	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	WYP	4	-	-	-	4	-	-	-	-
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	OTHER	22	-	-	-	-	-	-	-	22
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	OTHER	28	-	-	-	-	-	-	-	28
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	OTHER	1	-	-	-	-	-	-	-	1
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	OTHER	287	-	-	-	-	-	-	-	287
4441000	PUB ST/HWY LIGHT	RETL	Retail Sales	OTHER	0	-	-	-	-	-	-	-	0
4441000 Total					17,750	360	5,886	757	1,709	8,177	523	-	338
4471000	ON-SYS WHOLE-FIRM	OSSR	On-System Sales for Resale	FERC	12,787	-	-	-	-	-	-	12,787	-
4471000	ON-SYS WHOLE-FIRM	OSSR	On-System Sales for Resale	UT	(53)	-	-	-	-	(53)	-	-	-
4471000 Total					12,734	-	-	-	-	(53)	-	-	12,787
4471300	POST MERGER FIRM	RSLE	Sales for Resale	SG	6,405	97	1,738	521	880	2,797	371	2	-
4471300 Total					6,405	97	1,738	521	880	2,797	371	2	-
4471400	S/T FIRM WHOLESale	RSLE	Sales for Resale	SG	314,543	4,742	85,361	25,563	43,191	137,335	18,235	117	-
4471400	S/T FIRM WHOLESale	RSLE	Sales for Resale	SG	106	2	29	9	15	46	6	0	-
4471400	S/T FIRM WHOLESale	RSLE	Sales for Resale	SG	(1,545)	(23)	(419)	(126)	(212)	(675)	(90)	(1)	-
4471400	S/T FIRM WHOLESale	RSLE	Sales for Resale	SG	(168,824)	(2,545)	(45,816)	(13,720)	(23,182)	(73,711)	(9,787)	(63)	-
4471400	S/T FIRM WHOLESale	RSLE	Sales for Resale	SG	10,406	157	2,824	846	1,429	4,543	603	4	-
4471400	S/T FIRM WHOLESale	RSLE	Sales for Resale	SG	27	0	7	2	4	12	2	0	-
4471400	S/T FIRM WHOLESale	RSLE	Sales for Resale	SG	967	15	262	79	133	422	56	0	-
4471400	S/T FIRM WHOLESale	RSLE	Sales for Resale	SG	6,121	92	1,661	497	841	2,673	355	2	-
4471400 Total					161,802	2,439	43,910	13,149	22,217	70,645	9,380	60	-
4472000	SLS FOR RESL-SURP	RSLE	Sales for Resale	SG	(13,419)	(202)	(3,642)	(1,091)	(1,843)	(5,859)	(778)	(5)	-
4472000	SLS FOR RESL-SURP	RSLE	Sales for Resale	SG	79,695	1,202	21,628	6,477	10,943	34,796	4,620	30	-
4472000	SLS FOR RESL-SURP	RSLE	Sales for Resale	SG	(79,695)	(1,202)	(21,628)	(6,477)	(10,943)	(34,796)	(4,620)	(30)	-
4472000 Total					(13,419)	(202)	(3,642)	(1,091)	(1,843)	(5,859)	(778)	(5)	-
4475000	OFF-SYS - NON FIRM	RSLE	Sales for Resale	SE	(2,663)	(39)	(664)	(204)	(404)	(1,175)	(176)	(1)	-
4475000 Total					(2,663)	(39)	(664)	(204)	(404)	(1,175)	(176)	(1)	-
4476100	BOOKOUTS NETTED-GAIN	RSLE	Sales for Resale	SG	24,121	364	6,546	1,960	3,312	10,532	1,398	9	-
4476100 Total					24,121	364	6,546	1,960	3,312	10,532	1,398	9	-



Electric Operations Revenue

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Primary Account	Primary Account Name	Secondary Account	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4476200	TRADING NETTED-GAINS	RSLE	Sales for Resale	SG	135	2	37	11	19	59	8	0	-
4476200 Total					135	2	37	11	19	59	8	0	-
4479000	TRANS SRVC	RSLE	Sales for Resale	FERC	135	-	-	-	-	-	-	135	-
4479000 Total					135	-	-	-	-	-	-	135	-
4491800	PRV RTE RFDS-RESLE	RETL	Retail Sales	SG	(3,240)	(49)	(879)	(263)	(445)	(1,415)	(188)	(1)	-
4491800 Total					(3,240)	(49)	(879)	(263)	(445)	(1,415)	(188)	(1)	-
4501000	FORF DISC/INT-RES	OREV	Other Revenue	CA	43	43	-	-	-	-	-	-	-
4501000	FORF DISC/INT-RES	OREV	Other Revenue	IDU	288	-	-	-	-	-	288	-	-
4501000	FORF DISC/INT-RES	OREV	Other Revenue	OR	744	-	744	-	-	-	-	-	-
4501000	FORF DISC/INT-RES	OREV	Other Revenue	UT	3,198	-	-	-	-	3,198	-	-	-
4501000	FORF DISC/INT-RES	OREV	Other Revenue	WA	148	-	-	148	-	-	-	-	-
4501000	FORF DISC/INT-RES	OREV	Other Revenue	WYP	580	-	-	-	580	-	-	-	-
4501000	FORF DISC/INT-RES	OREV	Other Revenue	WYU	67	-	-	-	67	-	-	-	-
4501000 Total					5,068	43	744	148	647	3,198	288	-	-
4502000	FORF DISC/INT-COMM	OREV	Other Revenue	CA	11	11	-	-	-	-	-	-	-
4502000	FORF DISC/INT-COMM	OREV	Other Revenue	IDU	35	-	-	-	-	-	35	-	-
4502000	FORF DISC/INT-COMM	OREV	Other Revenue	OR	175	-	175	-	-	-	-	-	-
4502000	FORF DISC/INT-COMM	OREV	Other Revenue	UT	880	-	-	-	-	880	-	-	-
4502000	FORF DISC/INT-COMM	OREV	Other Revenue	WA	29	-	-	29	-	-	-	-	-
4502000	FORF DISC/INT-COMM	OREV	Other Revenue	WYP	136	-	-	-	136	-	-	-	-
4502000	FORF DISC/INT-COMM	OREV	Other Revenue	WYU	21	-	-	-	21	-	-	-	-
4502000 Total					1,286	11	175	29	156	880	35	-	-
4503000	FORF DISC/INT-IND	OREV	Other Revenue	CA	4	4	-	-	-	-	-	-	-
4503000	FORF DISC/INT-IND	OREV	Other Revenue	IDU	125	-	-	-	-	-	125	-	-
4503000	FORF DISC/INT-IND	OREV	Other Revenue	OR	49	-	49	-	-	-	-	-	-
4503000	FORF DISC/INT-IND	OREV	Other Revenue	UT	319	-	-	-	-	319	-	-	-
4503000	FORF DISC/INT-IND	OREV	Other Revenue	WA	5	-	-	5	-	-	-	-	-
4503000	FORF DISC/INT-IND	OREV	Other Revenue	WYP	60	-	-	-	60	-	-	-	-
4503000	FORF DISC/INT-IND	OREV	Other Revenue	WYU	335	-	-	-	335	-	-	-	-
4503000 Total					897	4	49	5	395	319	125	-	-
4504000	GOVT MUNI/ALL OTH	OREV	Other Revenue	CA	(0)	(0)	-	-	-	-	-	-	-
4504000	GOVT MUNI/ALL OTH	OREV	Other Revenue	IDU	2	-	-	-	-	-	2	-	-
4504000	GOVT MUNI/ALL OTH	OREV	Other Revenue	OR	1	-	1	-	-	-	-	-	-
4504000	GOVT MUNI/ALL OTH	OREV	Other Revenue	UT	91	-	-	-	-	91	-	-	-
4504000	GOVT MUNI/ALL OTH	OREV	Other Revenue	WA	0	-	-	0	-	-	-	-	-
4504000	GOVT MUNI/ALL OTH	OREV	Other Revenue	WYP	2	-	-	-	2	-	-	-	-
4504000	GOVT MUNI/ALL OTH	OREV	Other Revenue	WYU	0	-	-	-	0	-	-	-	-
4504000 Total					97	(0)	1	0	2	91	2	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	CA	450	450	-	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	IDU	40	-	-	-	-	-	40	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	OR	949	-	949	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	UT	2,740	-	-	-	-	2,740	-	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	WA	31	-	-	31	-	-	-	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	WYP	71	-	-	-	71	-	-	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	WYU	4	-	-	-	4	-	-	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	CA	8	8	-	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	IDU	33	-	-	-	-	-	33	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	OR	242	-	242	-	-	-	-	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	UT	484	-	-	-	-	484	-	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	WA	53	-	-	53	-	-	-	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	WYP	75	-	-	-	75	-	-	-	-
4511000	ACCOUNT SERV CHG	OREV	Other Revenue	WYU	8	-	-	-	8	-	-	-	-
4511000 Total					5,190	459	1,190	84	159	3,224	73	-	-
4511500	CUSTOMER BILL CR	OREV	Other Revenue	CA	(1)	(1)	-	-	-	-	-	-	-
4511500	CUSTOMER BILL CR	OREV	Other Revenue	IDU	(4)	-	-	-	-	-	(4)	-	-
4511500	CUSTOMER BILL CR	OREV	Other Revenue	OR	(32)	-	(32)	-	-	-	-	-	-
4511500	CUSTOMER BILL CR	OREV	Other Revenue	UT	(53)	-	-	-	-	(53)	-	-	-
4511500	CUSTOMER BILL CR	OREV	Other Revenue	WA	(6)	-	-	(6)	-	-	-	-	-
4511500	CUSTOMER BILL CR	OREV	Other Revenue	WYP	(5)	-	-	-	(5)	-	-	-	-
4511500	CUSTOMER BILL CR	OREV	Other Revenue	WYU	(1)	-	-	-	(1)	-	-	-	-
4511500 Total					(102)	(1)	(32)	(6)	(6)	(53)	(4)	-	-
4512000	TAMPER/RECONNECT	OREV	Other Revenue	CA	0	0	-	-	-	-	-	-	-
4512000	TAMPER/RECONNECT	OREV	Other Revenue	OR	4	-	4	-	-	-	-	-	-
4512000	TAMPER/RECONNECT	OREV	Other Revenue	SO	1	0	-	0	0	0	0	0	-
4512000	TAMPER/RECONNECT	OREV	Other Revenue	UT	1	-	-	-	-	1	-	-	-
4512000	TAMPER/RECONNECT	OREV	Other Revenue	WA	0	-	-	0	-	-	-	-	-
4512000	TAMPER/RECONNECT	OREV	Other Revenue	WYP	0	-	-	-	0	-	-	-	-
4512000 Total					6	0	4	0	1	1	0	0	-
4513000	OTHER	OREV	Other Revenue	CA	27	27	-	-	-	-	-	-	-
4513000	OTHER	OREV	Other Revenue	IDU	19	-	-	-	-	-	19	-	-



Electric Operations Revenue
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Primary Account	Primary Account Name	Secondary Account	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4513000	OTHER	OREV	Other Revenue	OR	452	-	452	-	-	-	-	-	-
4513000	OTHER	OREV	Other Revenue	SO	42	1	12	3	5	18	2	0	-
4513000	OTHER	OREV	Other Revenue	UT	525	-	-	-	-	525	-	-	-
4513000	OTHER	OREV	Other Revenue	WA	(1)	-	-	(1)	-	-	-	-	-
4513000	OTHER	OREV	Other Revenue	WYP	62	-	-	-	62	-	-	-	-
4513000	OTHER	OREV	Other Revenue	WYU	10	-	-	-	10	-	-	-	-
4513000	OTHER	OREV	Other Revenue	CA	6	6	-	-	-	-	-	-	-
4513000	OTHER	OREV	Other Revenue	IDU	7	-	-	-	-	-	7	-	-
4513000	OTHER	OREV	Other Revenue	OR	10	-	10	-	-	-	-	-	-
4513000	OTHER	OREV	Other Revenue	UT	669	-	-	-	-	669	-	-	-
4513000	OTHER	OREV	Other Revenue	WA	31	-	-	31	-	-	-	-	-
4513000 Total					1,858	34	473	33	77	1,212	29	0	-
4514100	ENERGY FINANSWER	OREV	Other Revenue	UT	0	-	-	-	-	0	-	-	-
4514100 Total					0	-	-	-	-	0	-	-	-
4530000	SLS WATER & W PWR	OREV	Other Revenue	SG	7	0	2	1	1	3	0	0	-
4530000 Total					7	0	2	1	1	3	0	0	-
4541000	RENTS - COMMON	OREV	Other Revenue	CA	3	3	-	-	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	IDU	1	-	-	-	-	-	1	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	OR	859	-	859	-	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	SG	843	13	229	69	116	368	49	0	-
4541000	RENTS - COMMON	OREV	Other Revenue	SO	2,730	59	768	216	353	1,179	154	1	-
4541000	RENTS - COMMON	OREV	Other Revenue	UT	1,325	-	-	-	-	1,325	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	WA	11	-	-	11	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	WYP	14	-	-	-	14	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	WYU	18	-	-	-	18	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	CA	497	497	-	-	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	IDU	166	-	-	-	-	-	166	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	OR	2,811	-	2,811	-	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	UT	1,959	-	-	-	-	1,959	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	WA	694	-	-	694	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	WYP	325	-	-	-	325	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	OR	6	-	6	-	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	UT	0	-	-	-	-	0	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	WYP	0	-	-	-	0	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	CA	9	9	-	-	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	OR	189	-	189	-	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	UT	248	-	-	-	-	248	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	WA	31	-	-	31	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	WYP	6	-	-	-	6	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	CA	0	0	-	-	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	OR	(62)	-	(62)	-	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	UT	1	-	-	-	-	1	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	WA	(8)	-	-	(8)	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	WYP	2	-	-	-	2	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	SG	6	0	2	1	1	3	0	0	-
4541000	RENTS - COMMON	OREV	Other Revenue	SG	407	6	111	33	56	178	24	0	-
4541000	RENTS - COMMON	OREV	Other Revenue	SO	1	0	0	0	0	0	0	0	-
4541000	RENTS - COMMON	OREV	Other Revenue	SG	13	0	4	1	2	6	1	0	-
4541000	RENTS - COMMON	OREV	Other Revenue	SO	3	0	1	0	0	1	0	0	-
4541000	RENTS - COMMON	OREV	Other Revenue	OR	0	-	0	-	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	CA	34	34	-	-	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	IDU	10	-	-	-	-	-	10	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	OR	621	-	621	-	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	UT	44	-	-	-	-	44	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	WA	137	-	-	137	-	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	WYP	6	-	-	-	6	-	-	-	-
4541000	RENTS - COMMON	OREV	Other Revenue	SO	714	15	201	57	92	308	40	0	-
4541000	RENTS - COMMON	OREV	Other Revenue	SG	262	4	71	21	36	114	15	0	-
4541000 Total					14,938	641	5,811	1,263	1,029	5,733	461	1	-
4543000	MCI FOGWIRE REVENUES	OREV	Other Revenue	SG	3,353	51	910	273	460	1,464	194	1	-
4543000 Total					3,353	51	910	273	460	1,464	194	1	-
4545000	VERT BRIDGE REVENUES	OREV	Other Revenue	SG	3	0	1	0	0	1	0	0	-
4545000 Total					3	0	1	0	0	1	0	0	-
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	2,016	30	547	164	277	880	117	1	-
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	1,043	16	283	85	143	455	60	0	-
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	416	6	113	34	57	181	24	0	-
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	2,632	40	714	214	361	1,149	153	1	-
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	2,822	43	766	229	388	1,232	164	1	-
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	1,836	28	498	149	252	802	106	1	-
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	4,573	69	1,241	372	628	1,997	265	2	-



Electric Operations Revenue

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4561100	Other Wheeling Rev	OREV	Other Revenue	SG	36	1	10	3	5	16	2	0	-
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	748	11	203	61	103	327	43	0	-
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	754	11	205	61	104	329	44	0	-
4561100	Other Wheeling Rev	OREV	Other Revenue	SG	493	7	134	40	68	215	29	0	-
4561100 Total					17,370	262	4,714	1,412	2,385	7,584	1,007	6	-
4561910	S/T FIRM WHEEL REV	OREV	Other Revenue	SG	1,961	30	532	159	269	856	114	1	-
4561910 Total					1,961	30	532	159	269	856	114	1	-
4561920	L/T FIRM WHEEL REV	OREV	Other Revenue	SG	15,462	233	4,196	1,257	2,123	6,751	896	6	-
4561920	L/T FIRM WHEEL REV	OREV	Other Revenue	SG	6,994	105	1,898	568	960	3,054	405	3	-
4561920	L/T FIRM WHEEL REV	OREV	Other Revenue	SG	24,697	372	6,702	2,007	3,391	10,783	1,432	9	-
4561920	L/T FIRM WHEEL REV	OREV	Other Revenue	SG	35,792	540	9,713	2,909	4,915	15,627	2,075	13	-
4561920 Total					82,945	1,251	22,510	6,741	11,389	36,215	4,809	31	-
4561930	NON-FIRM WHEEL REV	OREV	Other Revenue	SE	18,173	264	4,532	1,392	2,755	8,022	1,202	6	-
4561930 Total					18,173	264	4,532	1,392	2,755	8,022	1,202	6	-
4561990	TRANSMN REV REFUND	OREV	Other Revenue	SG	(8,738)	(132)	(2,371)	(710)	(1,200)	(3,815)	(507)	(3)	-
4561990 Total					(8,738)	(132)	(2,371)	(710)	(1,200)	(3,815)	(507)	(3)	-
4562100	USE OF FACIL REV	OREV	Other Revenue	SG	10	0	3	1	1	4	1	0	-
4562100 Total					10	0	3	1	1	4	1	0	-
4562300	MISC OTHER REV	OREV	Other Revenue	SG	90	1	24	7	12	39	5	0	-
4562300	MISC OTHER REV	OREV	Other Revenue	UT	16	-	-	-	-	16	-	-	-
4562300	MISC OTHER REV	OREV	Other Revenue	WYU	0	-	-	-	0	-	-	-	-
4562300	MISC OTHER REV	OREV	Other Revenue	WA	(52)	-	-	(52)	-	-	-	-	-
4562300	MISC OTHER REV	OREV	Other Revenue	SG	1,138	17	309	92	156	497	66	0	-
4562300	MISC OTHER REV	OREV	Other Revenue	SG	(15)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	-
4562300	MISC OTHER REV	OREV	Other Revenue	SG	6,852	103	1,859	557	941	2,992	397	3	-
4562300	MISC OTHER REV	OREV	Other Revenue	SG	450	7	122	37	62	196	26	0	-
4562300	MISC OTHER REV	OREV	Other Revenue	SG	125	2	34	10	17	55	7	0	-
4562300	MISC OTHER REV	OREV	Other Revenue	WYP	135	-	-	-	135	-	-	-	-
4562300	MISC OTHER REV	OREV	Other Revenue	SG	916	14	249	74	126	400	53	0	-
4562300	MISC OTHER REV	OREV	Other Revenue	SG	11,689	176	3,172	950	1,605	5,104	678	4	-
4562300	MISC OTHER REV	OREV	Other Revenue	SG	440	7	119	36	60	192	26	0	-
4562300	MISC OTHER REV	OREV	Other Revenue	SG	144	2	39	12	20	63	8	0	-
4562300 Total					21,928	329	5,924	1,722	3,133	9,547	1,265	8	-
4562310	EIM - MISCELLANEOUS	OREV	Other Revenue	SG	15	0	4	1	2	7	1	0	-
4562310 Total					15	0	4	1	2	7	1	0	-
4562400	M&S INVENTORY SALES	OREV	Other Revenue	SG	3	0	1	0	0	1	0	0	-
4562400	M&S INVENTORY SALES	OREV	Other Revenue	UT	3,145	-	-	-	-	3,145	-	-	-
4562400	M&S INVENTORY SALES	OREV	Other Revenue	WYP	75	-	-	-	75	-	-	-	-
4562400 Total					3,223	0	1	0	75	3,146	0	0	-
4562500	M&S INV COST OF SALE	OREV	Other Revenue	UT	(2,166)	-	-	-	-	(2,166)	-	-	-
4562500 Total					(2,166)	-	-	-	-	(2,166)	-	-	-
4562700	RNW ENRGY CRDT SALES	OREV	Other Revenue	SG	(1,373)	(21)	(372)	(112)	(188)	(599)	(80)	(1)	-
4562700	RNW ENRGY CRDT SALES	OREV	Other Revenue	SG	(576)	(9)	(156)	(47)	(79)	(252)	(33)	(0)	-
4562700	RNW ENRGY CRDT SALES	OREV	Other Revenue	SG	5,503	83	1,494	447	756	2,403	319	2	-
4562700	RNW ENRGY CRDT SALES	OREV	Other Revenue	OTHER	97	-	-	-	-	-	-	-	97
4562700	RNW ENRGY CRDT SALES	OREV	Other Revenue	SG	11	0	3	1	2	5	1	0	-
4562700	RNW ENRGY CRDT SALES	OREV	Other Revenue	OTHER	58	-	-	-	-	-	-	-	58
4562700 Total					3,720	54	968	290	490	1,557	207	1	155
4562800	CA GHG Emission Allo	OREV	Other Revenue	OTHER	13,082	-	-	-	-	-	-	-	13,082
4562800	CA GHG Emission Allo	OREV	Other Revenue	OTHER	(13,082)	-	-	-	-	-	-	-	(13,082)
4562800	CA GHG Emission Allo	OREV	Other Revenue	OTHER	12,639	-	-	-	-	-	-	-	12,639
4562800	CA GHG Emission Allo	OREV	Other Revenue	OTHER	126	-	-	-	-	-	-	-	126
4562800 Total					12,765	-	-	-	-	-	-	-	12,765
4563500	Oth Elec Rev-Def Trm	OREV	Other Revenue	OR	(10,543)	-	(10,543)	-	-	-	-	-	-
4563500	Oth Elec Rev-Def Trm	OREV	Other Revenue	OR	34,331	-	34,331	-	-	-	-	-	-
4563500 Total					23,788	-	23,788	-	-	-	-	-	-
Grand Total					5,332,939	99,503	1,410,689	360,315	651,621	2,374,681	310,490	13,039	112,601

B2. O&M EXPENSE



Operations & Maintenance Expense
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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5000000	OPER SUPV & ENG	0	15,987	241	4,339	1,299	2,195	6,980	927	6	-
5000000 Total			15,987	241	4,339	1,299	2,195	6,980	927	6	-
5001000	OPER SUPV & ENG	0	142	2	39	12	20	62	8	0	-
5001000 Total			142	2	39	12	20	62	8	0	-
5010000	FUEL CONSUMED	0	2,904	42	724	222	440	1,282	192	1	-
5010000 Total			2,904	42	724	222	440	1,282	192	1	-
5011000	FUEL CONSUMED-COAL	0	625,632	9,075	156,014	47,918	94,838	276,179	41,387	222	-
5011000 Total			625,632	9,075	156,014	47,918	94,838	276,179	41,387	222	-
5011200	FUEL - OVRBDN AMORT	0	(127)	-	-	-	-	-	(127)	-	-
5011200	FUEL - OVRBDN AMORT	0	(359)	-	-	-	(359)	-	-	-	-
5011200 Total			(486)	-	-	-	(359)	-	(127)	-	-
5011500	FUEL REG CST DFRL AM	0	1,286	-	-	-	-	-	1,286	-	-
5011500	FUEL REG CST DFRL AM	0	4,921	-	4,921	-	-	-	-	-	-
5011500	FUEL REG CST DFRL AM	0	3,566	52	889	273	541	1,574	236	1	-
5011500 Total			9,774	52	5,811	273	541	1,574	1,522	1	-
5012000	FUEL HAND-COAL	0	9,050	131	2,257	693	1,372	3,995	599	3	-
5012000 Total			9,050	131	2,257	693	1,372	3,995	599	3	-
5013000	START UP FUEL - GAS	0	220	3	55	17	33	97	15	0	-
5013000 Total			220	3	55	17	33	97	15	0	-
5013500	FUEL CONSUMED-GAS	0	10,923	158	2,724	837	1,656	4,822	723	4	-
5013500 Total			10,923	158	2,724	837	1,656	4,822	723	4	-
5014000	FUEL CONSUMED-DIESEL	0	0	0	0	0	0	0	0	0	-
5014000 Total			0	0	0	0	0	0	0	0	-
5014500	START UP FUEL-DIESEL	0	4,113	60	1,026	315	623	1,816	272	1	-
5014500 Total			4,113	60	1,026	315	623	1,816	272	1	-
5015000	FUEL CONS-RES DISP	0	68	1	17	5	10	30	5	0	-
5015000 Total			68	1	17	5	10	30	5	0	-
5015100	ASH & ASH BYPRD SALE	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
5015100 Total			(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
5020000	STEAM EXPENSES	0	44,393	669	12,048	3,608	6,096	19,383	2,574	16	-
5020000 Total			44,393	669	12,048	3,608	6,096	19,383	2,574	16	-
5022000	STM EXP - FLYASH	0	5,244	79	1,423	426	720	2,289	304	2	-
5022000 Total			5,244	79	1,423	426	720	2,289	304	2	-
5023000	STM EXP BOTTOM ASH	0	624	9	169	51	86	272	36	0	-
5023000 Total			624	9	169	51	86	272	36	0	-
5024000	STM EXP SCRUBBER	0	7,806	118	2,118	634	1,072	3,408	453	3	-
5024000 Total			7,806	118	2,118	634	1,072	3,408	453	3	-
5029000	STM EXP - OTHER	0	18,174	274	4,932	1,477	2,496	7,935	1,054	7	-
5029000 Total			18,174	274	4,932	1,477	2,496	7,935	1,054	7	-
5030000	STEAM FRM OTH SRCS	0	6,509	94	1,623	499	987	2,873	431	2	-
5030000 Total			6,509	94	1,623	499	987	2,873	431	2	-
5050000	ELECTRIC EXPENSES	0	1,466	22	398	119	201	640	85	1	-
5050000 Total			1,466	22	398	119	201	640	85	1	-
5051000	ELEC EXP GENERAL	0	71	1	19	6	10	31	4	0	-
5051000 Total			71	1	19	6	10	31	4	0	-
5060000	MISC STEAM PWR EXP	0	76,629	1,155	20,796	6,228	10,522	33,457	4,442	28	-
5060000 Total			76,629	1,155	20,796	6,228	10,522	33,457	4,442	28	-
5061000	MISC STM EXP - CON	0	1,755	26	476	143	241	766	102	1	-
5061000 Total			1,755	26	476	143	241	766	102	1	-
5061100	MISC STM EXP PLCLU	0	1,993	30	541	162	274	870	116	1	-
5061100 Total			1,993	30	541	162	274	870	116	1	-
5061300	MISC STM EXP COMPT	0	472	7	128	38	65	206	27	0	-
5061300 Total			472	7	128	38	65	206	27	0	-
5061400	MISC STM EXP OFFIC	0	1,977	30	537	161	272	863	115	1	-
5061400 Total			1,977	30	537	161	272	863	115	1	-
5061500	MISC STM EXP COMM	0	138	2	37	11	19	60	8	0	-
5061500 Total			138	2	37	11	19	60	8	0	-
5061600	MISC STM EXP FIRE	0	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
5061600 Total			(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
5062000	MISC STM - ENVRMNT	0	2,705	41	734	220	371	1,181	157	1	-
5062000 Total			2,705	41	734	220	371	1,181	157	1	-
5063000	MISC STEAM JVA CR	0	(32,900)	(496)	(8,928)	(2,674)	(4,518)	(14,365)	(1,907)	(12)	-
5063000 Total			(32,900)	(496)	(8,928)	(2,674)	(4,518)	(14,365)	(1,907)	(12)	-
5064000	MISC STM EXP RCRT	0	25	0	7	2	3	11	1	0	-
5064000 Total			25	0	7	2	3	11	1	0	-
5065000	MISC STM EXP - SEC	0	351	5	95	29	48	153	20	0	-
5065000 Total			351	5	95	29	48	153	20	0	-
5066000	MISC STM EXP -SFTY	0	1,086	16	295	88	149	474	63	0	-
5066000 Total			1,086	16	295	88	149	474	63	0	-
5067000	MISC STM EXP TRNG	0	3,318	50	901	270	456	1,449	192	1	-



Operations & Maintenance Expense
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Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5067000 Total			3,318	50	901	270	456	1,449	192	1	-
5069000	MISC STM EXP WTSPY	0	202	3	55	16	28	88	12	0	-
5069000 Total			202	3	55	16	28	88	12	0	-
5069900	MISC STM EXP MISC	0	2,264	34	614	184	311	989	131	1	-
5069900 Total			2,264	34	614	184	311	989	131	1	-
5070000	RENTS (STEAM GEN)	0	471	7	128	38	65	206	27	0	-
5070000 Total			471	7	128	38	65	206	27	0	-
5100000	MNT SUPERV & ENG	0	4,348	66	1,180	353	597	1,898	252	2	-
5100000 Total			4,348	66	1,180	353	597	1,898	252	2	-
5101000	MNTNCE SUPVSN & ENG	0	3,859	58	1,047	314	530	1,685	224	1	-
5101000 Total			3,859	58	1,047	314	530	1,685	224	1	-
5110000	MNT OF STRUCTURES	0	6,405	97	1,738	521	880	2,797	371	2	-
5110000 Total			6,405	97	1,738	521	880	2,797	371	2	-
5111000	MNT OF STRUCTURES	0	7,864	119	2,134	639	1,080	3,434	456	3	-
5111000 Total			7,864	119	2,134	639	1,080	3,434	456	3	-
5111100	MNT STRCT PMP PLNT	0	1,006	15	273	82	138	439	58	0	-
5111100 Total			1,006	15	273	82	138	439	58	0	-
5111200	MNT STRCT WASTE WT	0	707	11	192	57	97	309	41	0	-
5111200 Total			707	11	192	57	97	309	41	0	-
5112000	STRUCTURAL SYSTEMS	0	10,883	164	2,953	884	1,494	4,752	631	4	-
5112000 Total			10,883	164	2,953	884	1,494	4,752	631	4	-
5114000	MNT OF STRCT CATH	0	34	1	9	3	5	15	2	0	-
5114000 Total			34	1	9	3	5	15	2	0	-
5116000	MNT STRCT DAM RIVR	0	64	1	17	5	9	28	4	0	-
5116000 Total			64	1	17	5	9	28	4	0	-
5117000	MNT STRCT FIRE PRT	0	1,264	19	343	103	174	552	73	0	-
5117000 Total			1,264	19	343	103	174	552	73	0	-
5118000	MNT STRCT-GROUNDS	0	747	11	203	61	103	326	43	0	-
5118000 Total			747	11	203	61	103	326	43	0	-
5119000	MNT OF STRCT-HVAC	0	1,746	26	474	142	240	763	101	1	-
5119000 Total			1,746	26	474	142	240	763	101	1	-
5119900	MNT OF STRCT-MISC	0	654	10	178	53	90	286	38	0	-
5119900 Total			654	10	178	53	90	286	38	0	-
5120000	MANT OF BOILR PLNT	0	14,211	214	3,857	1,155	1,951	6,205	824	5	-
5120000 Total			14,211	214	3,857	1,155	1,951	6,205	824	5	-
5121000	MNT BOILR-AIR HTR	0	5,629	85	1,528	457	773	2,458	326	2	-
5121000 Total			5,629	85	1,528	457	773	2,458	326	2	-
5121100	MNT BOILR-CHEM FD	0	187	3	51	15	26	82	11	0	-
5121100 Total			187	3	51	15	26	82	11	0	-
5121200	MNT BOILR-CL HANDL	0	4,236	64	1,150	344	582	1,850	246	2	-
5121200 Total			4,236	64	1,150	344	582	1,850	246	2	-
5121400	MNT BOIL-DEMNERLZ	0	380	6	103	31	52	166	22	0	-
5121400 Total			380	6	103	31	52	166	22	0	-
5121500	MNT BOIL-EXTRC STM	0	131	2	36	11	18	57	8	0	-
5121500 Total			131	2	36	11	18	57	8	0	-
5121600	MNT BOILR-FLYASH	0	3,113	47	845	253	427	1,359	180	1	-
5121600 Total			3,113	47	845	253	427	1,359	180	1	-
5121700	MNT BOIL-FUEL OIL	0	517	8	140	42	71	226	30	0	-
5121700 Total			517	8	140	42	71	226	30	0	-
5121800	MNT BOIL-FEEDWATR	0	3,065	46	832	249	421	1,338	178	1	-
5121800 Total			3,065	46	832	249	421	1,338	178	1	-
5121900	MNT BOIL-FRZ PRTEC	0	76	1	21	6	10	33	4	0	-
5121900 Total			76	1	21	6	10	33	4	0	-
5122000	MNT BOILR-AUX SYST	0	1,078	16	293	88	148	471	63	0	-
5122000 Total			1,078	16	293	88	148	471	63	0	-
5122100	MNT BOILR-MAIN STM	0	859	13	233	70	118	375	50	0	-
5122100 Total			859	13	233	70	118	375	50	0	-
5122200	MNT BOIL-PLVRZD CL	0	7,350	111	1,995	597	1,009	3,209	426	3	-
5122200 Total			7,350	111	1,995	597	1,009	3,209	426	3	-
5122300	MNT BOIL-PRECIP/BAG	0	2,068	31	561	168	284	903	120	1	-
5122300 Total			2,068	31	561	168	284	903	120	1	-
5122400	MNT BOIL-PRTRT WTR	0	388	6	105	32	53	169	22	0	-
5122400 Total			388	6	105	32	53	169	22	0	-
5122500	MNT BOIL-RV OSMIS	0	133	2	36	11	18	58	8	0	-
5122500 Total			133	2	36	11	18	58	8	0	-
5122600	MNT BOIL-RHEAT ST	0	367	6	100	30	50	160	21	0	-
5122600 Total			367	6	100	30	50	160	21	0	-
5122800	MNT BOIL-SOOTBLWG	0	2,246	34	609	183	308	980	130	1	-
5122800 Total			2,246	34	609	183	308	980	130	1	-



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
5122900	MNT BOILR-SCRUBBER	0	5122900/0	SG	6,624	100	1,798	538	910	2,892	384	2	-
5122900 Total					6,624	100	1,798	538	910	2,892	384	2	-
5123000	MNT BOILR-BOTM ASH	0	5123000/0	SG	2,598	39	705	211	357	1,135	151	1	-
5123000 Total					2,598	39	705	211	357	1,135	151	1	-
5123100	MNT BOIL-WTR TRTMT	0	5123100/0	SG	235	4	64	19	32	103	14	0	-
5123100 Total					235	4	64	19	32	103	14	0	-
5123200	MNT BOIL-CNTL SUPT	0	5123200/0	SG	1,012	15	275	82	139	442	59	0	-
5123200 Total					1,012	15	275	82	139	442	59	0	-
5123300	MAINT GEO GATH SYS	0	5123300/0	SG	2,098	32	569	171	288	916	122	1	-
5123300 Total					2,098	32	569	171	288	916	122	1	-
5123400	MAINT OF BOILERS	0	5123400/0	SG	4,772	72	1,295	388	655	2,084	277	2	-
5123400 Total					4,772	72	1,295	388	655	2,084	277	2	-
5124000	MNT BOILR-CONTROLS	0	5124000/0	SG	1,178	18	320	96	162	514	68	0	-
5124000 Total					1,178	18	320	96	162	514	68	0	-
5125000	MNT BOILER-DRAFT	0	5125000/0	SG	2,252	34	611	183	309	983	131	1	-
5125000 Total					2,252	34	611	183	309	983	131	1	-
5126000	MNT BOILR-FIRESIDE	0	5126000/0	SG	877	13	238	71	120	383	51	0	-
5126000 Total					877	13	238	71	120	383	51	0	-
5127000	MNT BLR-BEARNG WTR	0	5127000/0	SG	164	2	44	13	22	71	9	0	-
5127000 Total					164	2	44	13	22	71	9	0	-
5128000	MNT BOILR WTR/STMD	0	5128000/0	SG	2,180	33	591	177	299	952	126	1	-
5128000 Total					2,180	33	591	177	299	952	126	1	-
5129000	MNT BOIL-COMP AIR	0	5129000/0	SG	349	5	95	28	48	153	20	0	-
5129000 Total					349	5	95	28	48	153	20	0	-
5129900	MAINT BOILER-MISC	0	5129900/0	SG	342	5	93	28	47	149	20	0	-
5129900 Total					342	5	93	28	47	149	20	0	-
5130000	MAINT ELEC PLANT	0	5130000/0	SG	3,610	54	980	293	496	1,576	209	1	-
5130000 Total					3,610	54	980	293	496	1,576	209	1	-
5131000	MAINT ELEC AC	0	5131000/0	SG	15,184	229	4,121	1,234	2,085	6,629	880	6	-
5131000 Total					15,184	229	4,121	1,234	2,085	6,629	880	6	-
5131100	MAINT/LUBE-OIL SYS	0	5131100/0	SG	377	6	102	31	52	164	22	0	-
5131100 Total					377	6	102	31	52	164	22	0	-
5131300	MAINT/PREVENT ROUT	0	5131300/0	SG	11	0	3	1	2	5	1	0	-
5131300 Total					11	0	3	1	2	5	1	0	-
5131400	MAINT/MAIN TURBINE	0	5131400/0	SG	2,156	33	585	175	296	941	125	1	-
5131400 Total					2,156	33	585	175	296	941	125	1	-
5132000	MAINT ALARMS/INFO	0	5132000/0	SG	1,618	24	439	131	222	706	94	1	-
5132000 Total					1,618	24	439	131	222	706	94	1	-
5133000	MAINT/AIR-COOL-CON	0	5133000/0	SG	125	2	34	10	17	55	7	0	-
5133000 Total					125	2	34	10	17	55	7	0	-
5134000	MAINT/COMPNT COOL	0	5134000/0	SG	127	2	34	10	17	55	7	0	-
5134000 Total					127	2	34	10	17	55	7	0	-
5135000	MAINT/COMPNT AUXIL	0	5135000/0	SG	644	10	175	52	88	281	37	0	-
5135000 Total					644	10	175	52	88	281	37	0	-
5137000	MAINT-COOLING TOWR	0	5137000/0	SG	1,415	21	384	115	194	618	82	1	-
5137000 Total					1,415	21	384	115	194	618	82	1	-
5138000	MAINT-CIRCUL WATER	0	5138000/0	SG	1,216	18	330	99	167	531	71	0	-
5138000 Total					1,216	18	330	99	167	531	71	0	-
5139000	MAINT-ELECT - DC	0	5139000/0	SG	184	3	50	15	25	80	11	0	-
5139000 Total					184	3	50	15	25	80	11	0	-
5139900	MNT ELEC PLT-MISC	0	5139900/0	SG	12	0	3	1	2	5	1	0	-
5139900 Total					12	0	3	1	2	5	1	0	-
5140000	MAINT MISC STM PLN	0	5140000/0	SG	2,425	37	658	197	333	1,059	141	1	-
5140000 Total					2,425	37	658	197	333	1,059	141	1	-
5141000	MISC STM-COMP AIR	0	5141000/0	SG	1,930	29	524	157	265	843	112	1	-
5141000 Total					1,930	29	524	157	265	843	112	1	-
5142000	MISC STM PLT-CONSU	0	5142000/0	SG	23	0	6	2	3	10	1	0	-
5142000 Total					23	0	6	2	3	10	1	0	-
5144000	MISC STM PLNT-LAB	0	5144000/0	SG	199	3	54	16	27	87	12	0	-
5144000 Total					199	3	54	16	27	87	12	0	-
5145000	MAINT MISC-SM TOOL	0	5145000/0	SG	214	3	58	17	29	93	12	0	-
5145000 Total					214	3	58	17	29	93	12	0	-
5146000	MAINT/PAGING SYS	0	5146000/0	SG	197	3	53	16	27	86	11	0	-
5146000 Total					197	3	53	16	27	86	11	0	-
5147000	MAINT/PLANT EQUIP	0	5147000/0	SG	1,394	21	378	113	191	609	81	1	-
5147000 Total					1,394	21	378	113	191	609	81	1	-
5148000	MAINT/PLT-VEHICLES	0	5148000/0	SG	1,843	28	500	150	253	805	107	1	-
5148000 Total					1,843	28	500	150	253	805	107	1	-
5149000	MAINT MISC-OTHER	0	5149000/0	SG	20	0	6	2	3	9	1	0	-



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5149000 Total			20	0	6	2	3	9	1	0	-
5149500	MAINT STM PLT-ENV AM 566700	Environmental Cost Amortization	1,278	19	347	104	176	558	74	0	-
5149500 Total			1,278	19	347	104	176	558	74	0	-
5350000	OPER SUPERV & ENG 0	5350000/0	8,575	129	2,327	697	1,177	3,744	497	3	-
5350000	OPER SUPERV & ENG 0	5350000/0	1,154	17	313	94	158	504	67	0	-
5350000 Total			9,729	147	2,640	791	1,336	4,248	564	4	-
5360000	WATER FOR POWER 0	5360000/0	156	2	42	13	21	68	9	0	-
5360000 Total			156	2	42	13	21	68	9	0	-
5370000	HYDRAULIC EXPENSES 0	5370000/0	2,974	45	807	242	408	1,298	172	1	-
5370000 Total			2,974	45	807	242	408	1,298	172	1	-
5371000	HYDRO/FISH & WILD 0	5371000/0	634	10	172	52	87	277	37	0	-
5371000	HYDRO/FISH & WILD 0	5371000/0	109	2	30	9	15	48	6	0	-
5371000 Total			743	11	202	60	102	324	43	0	-
5372000	HYDRO/HATCHERY EXP 0	5372000/0	129	2	35	11	18	56	8	0	-
5372000 Total			129	2	35	11	18	56	8	0	-
5374000	HYDRO/OTH REC FAC 0	5374000/0	178	3	48	14	24	78	10	0	-
5374000	HYDRO/OTH REC FAC 0	5374000/0	30	0	8	2	4	13	2	0	-
5374000 Total			208	3	56	17	29	91	12	0	-
5379000	HYDRO EXPENSE-OTH 0	5379000/0	469	7	127	38	64	205	27	0	-
5379000	HYDRO EXPENSE-OTH 0	5379000/0	283	4	77	23	39	123	16	0	-
5379000 Total			752	11	204	61	103	328	44	0	-
5390000	MSC HYD PWR GEN EX 0	5390000/0	13,085	197	3,551	1,063	1,797	5,713	759	5	-
5390000	MSC HYD PWR GEN EX 0	5390000/0	6,425	97	1,744	522	882	2,805	373	2	-
5390000 Total			19,511	294	5,295	1,586	2,679	8,518	1,132	7	-
5400000	RENTS (HYDRO GEN) 0	5400000/0	1,677	25	455	136	230	732	97	1	-
5400000	RENTS (HYDRO GEN) 0	5400000/0	105	2	29	9	14	46	6	0	-
5400000 Total			1,782	27	484	145	245	778	103	1	-
5410000	MNT SUPERV & ENG 0	5410000/0	0	0	0	0	0	0	0	0	-
5410000 Total			0	0	0	0	0	0	0	0	-
5420000	MAINT OF STRUCTURE 0	5420000/0	668	10	181	54	92	292	39	0	-
5420000	MAINT OF STRUCTURE 0	5420000/0	28	0	8	2	4	12	2	0	-
5420000 Total			696	10	189	57	96	304	40	0	-
5430000	MNT DAMS & WTR SYS 0	5430000/0	996	15	270	81	137	435	58	0	-
5430000	MNT DAMS & WTR SYS 0	5430000/0	421	6	114	34	58	184	24	0	-
5430000 Total			1,417	21	385	115	195	619	82	1	-
5440000	MAINT OF ELEC PLNT 0	5440000/0	84	1	23	7	12	37	5	0	-
5440000 Total			84	1	23	7	12	37	5	0	-
5441000	PRIME MOVERS & GEN 0	5441000/0	818	12	222	67	112	357	47	0	-
5441000	PRIME MOVERS & GEN 0	5441000/0	107	2	29	9	15	47	6	0	-
5441000 Total			925	14	251	75	127	404	54	0	-
5442000	ACCESS ELEC EQUIP 0	5442000/0	630	9	171	51	86	275	37	0	-
5442000	ACCESS ELEC EQUIP 0	5442000/0	41	1	11	3	6	18	2	0	-
5442000 Total			671	10	182	54	92	293	39	0	-
5450000	MNT MISC HYDRO PLT 0	5450000/0	17	0	5	1	2	7	1	0	-
5450000 Total			17	0	5	1	2	7	1	0	-
5451000	MNT-FISH/WILDLIFE 0	5451000/0	943	14	256	77	129	412	55	0	-
5451000 Total			943	14	256	77	129	412	55	0	-
5455000	MAINT-RDS/TRAIL/BR 0	5455000/0	1,106	17	300	90	152	483	64	0	-
5455000	MAINT-RDS/TRAIL/BR 0	5455000/0	386	6	105	31	53	169	22	0	-
5455000 Total			1,492	22	405	121	205	652	87	1	-
5459000	MAINT HYDRO-OTHER 0	5459000/0	33,000	498	8,956	2,682	4,531	14,408	1,913	12	-
5459000	MAINT HYDRO-OTHER 0	5459000/0	1,289	19	350	105	177	563	75	0	-
5459000	MAINT HYDRO-OTHER 0	5459000/0	339	5	92	28	47	148	20	0	-
5459000 Total			34,628	522	9,397	2,814	4,755	15,119	2,007	13	-
5459500	MAINT OF HYDRO PLT-E 566700	Environmental Cost Amortization	74	1	20	6	10	32	4	0	-
5459500 Total			74	1	20	6	10	32	4	0	-
5460000	OPER SUPERV & ENG 0	5460000/0	351	5	95	29	48	153	20	0	-
5460000 Total			351	5	95	29	48	153	20	0	-
5471000	NATURAL GAS 0	5471000/0	252,621	3,664	62,996	19,349	38,294	111,517	16,711	90	-
5471000 Total			252,621	3,664	62,996	19,349	38,294	111,517	16,711	90	-
5480000	GENERATION EXP 0	5480000/0	19,594	295	5,318	1,592	2,691	8,555	1,136	7	-
5480000 Total			19,594	295	5,318	1,592	2,691	8,555	1,136	7	-
5490000	MIS OTH PWR GEN EX 0	5490000/0	71	-	71	-	-	-	-	-	-
5490000	MIS OTH PWR GEN EX 0	5490000/0	8,555	129	2,322	695	1,175	3,735	496	3	-
5490000 Total			8,626	129	2,393	695	1,175	3,735	496	3	-
5500000	RENTS (OTHER GEN) 0	5500000/0	380	-	380	-	-	-	-	-	-
5500000	RENTS (OTHER GEN) 0	5500000/0	4,723	71	1,282	384	648	2,062	274	2	-
5500000 Total			5,102	71	1,661	384	648	2,062	274	2	-
5520000	MAINT OF STRUCTURE 0	5520000/0	4,362	66	1,184	355	599	1,905	253	2	-
5520000 Total			4,362	66	1,184	355	599	1,905	253	2	-



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5530000	MNT GEN & ELEC PLT	0	16,030	242	4,350	1,303	2,201	6,999	929	6	-
5530000 Total			16,030	242	4,350	1,303	2,201	6,999	929	6	-
5540000	MNT MSC OTH PWR GN	0	941	14	255	77	129	411	55	0	-
5540000 Total			941	14	255	77	129	411	55	0	-
5546000	MISC PLANT EQUIP	0	36	1	10	3	5	16	2	0	-
5546000 Total			36	1	10	3	5	16	2	0	-
5549500	MAINT OF OTH PWR PLT	566700	1,934	29	525	157	266	845	112	1	-
5549500	MAINT OF OTH PWR PLT	582500	0	0	0	0	0	0	0	0	-
5549500 Total			1,935	29	525	157	266	845	112	1	-
5550000	PURCHASED POWER	0	211	3	57	17	29	92	12	0	-
5550000 Total			211	3	57	17	29	92	12	0	-
5552400	RENEW ENRGY CR PURCH	0	19	-	-	-	-	-	-	-	19
5552400 Total			19	-	-	-	-	-	-	-	19
5552500	OTH/INT/REC/DEL	0	4,531	66	1,130	347	687	2,000	300	2	-
5552500 Total			4,531	66	1,130	347	687	2,000	300	2	-
5552700	PURCH POWER-UT SITUS	0	8,433	-	-	-	-	8,433	-	-	-
5552700 Total			8,433	-	-	-	-	8,433	-	-	-
5555700	NPC Deferral Mchsm	0	52,596	-	-	-	-	-	-	-	52,596
5555700 Total			52,596	-	-	-	-	-	-	-	52,596
5555900	Short-Term Firm Whls	0	295,380	4,453	80,161	24,005	40,559	128,968	17,124	110	-
5555900 Total			295,380	4,453	80,161	24,005	40,559	128,968	17,124	110	-
5556100	BOOKOUTS NETTED-LOSS	0	(668)	(10)	(181)	(54)	(92)	(292)	(39)	(0)	-
5556100 Total			(668)	(10)	(181)	(54)	(92)	(292)	(39)	(0)	-
5556200	TRADING NETTED-LOSS	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
5556200 Total			(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
5556300	FIRM ENERGY PURCH	0	433,372	6,534	117,609	35,220	59,507	189,217	25,124	161	-
5556300 Total			433,372	6,534	117,609	35,220	59,507	189,217	25,124	161	-
5556400	FIRM DEMAND PURCH	0	36,425	549	9,885	2,960	5,002	15,904	2,112	14	-
5556400 Total			36,425	549	9,885	2,960	5,002	15,904	2,112	14	-
5556700	POST-MERG FIRM PUR	0	(100,497)	(1,515)	(27,273)	(8,167)	(13,800)	(43,879)	(5,826)	(37)	-
5556700 Total			(100,497)	(1,515)	(27,273)	(8,167)	(13,800)	(43,879)	(5,826)	(37)	-
5556710	EIM - FIRM PURCHASES	0	(22,675)	(342)	(6,154)	(1,843)	(3,114)	(9,900)	(1,315)	(8)	-
5556710 Total			(22,675)	(342)	(6,154)	(1,843)	(3,114)	(9,900)	(1,315)	(8)	-
5560000	SYS CTRL & LD DISP	0	678	10	184	55	93	296	39	0	-
5560000 Total			678	10	184	55	93	296	39	0	-
5570000	OTHER EXPENSES	0	9	0	2	1	1	4	1	0	-
5570000	OTHER EXPENSES	0	34,333	518	9,317	2,790	4,714	14,990	1,990	13	-
5570000 Total			34,342	518	9,320	2,791	4,716	14,994	1,991	13	-
5573000	OTHER EXPENSES-DSM I	0	14	0	4	1	2	6	1	0	-
5573000 Total			14	0	4	1	2	6	1	0	-
5579000	OTH EXP-ST SITUS ACT	0	3,696	-	-	-	-	-	3,696	-	-
5579000	OTH EXP-ST SITUS ACT	0	3,001	-	3,001	-	-	-	-	-	-
5579000 Total			6,697	-	3,001	-	-	-	3,696	-	-
5579100	OTH EXP-LIQ DAMAGE	0	35	-	-	-	-	35	-	-	-
5579100	OTH EXP-LIQ DAMAGE	0	54	-	-	-	54	-	-	-	-
5579100 Total			89	-	-	-	54	35	-	-	-
5600000	OPER SUPERV & ENG	0	8,359	126	2,268	679	1,148	3,650	485	3	-
5600000 Total			8,359	126	2,268	679	1,148	3,650	485	3	-
5612000	LD - MONITOR & OPER	0	7,720	116	2,095	627	1,060	3,371	448	3	-
5612000 Total			7,720	116	2,095	627	1,060	3,371	448	3	-
5614000	SCHED, SYS CTR & DSP	0	463	7	126	38	64	202	27	0	-
5614000 Total			463	7	126	38	64	202	27	0	-
5614010	EIM - SCHEDULING,SYS	0	735	11	200	60	101	321	43	0	-
5614010 Total			735	11	200	60	101	321	43	0	-
5615000	REL PLAN & STDS DEV	0	2,376	36	645	193	326	1,037	138	1	-
5615000 Total			2,376	36	645	193	326	1,037	138	1	-
5616000	TRANS SVC STUDIES	0	140	2	38	11	19	61	8	0	-
5616000 Total			140	2	38	11	19	61	8	0	-
5617000	GEN INTERCNECT STUD	0	830	13	225	67	114	362	48	0	-
5617000 Total			830	13	225	67	114	362	48	0	-
5618000	REL PLN & STAND SVCS	0	4,780	72	1,297	388	656	2,087	277	2	-
5618000 Total			4,780	72	1,297	388	656	2,087	277	2	-
5620000	STATION EXP(TRANS)	0	3,413	51	926	277	469	1,490	198	1	-
5620000 Total			3,413	51	926	277	469	1,490	198	1	-
5630000	OVERHEAD LINE EXP	0	1,039	16	282	84	143	453	60	0	-
5630000 Total			1,039	16	282	84	143	453	60	0	-
5650000	TRNS ELEC BY OTHRS	0	(9)	(0)	(3)	(1)	(1)	(4)	(1)	(0)	-
5650000 Total			(9)	(0)	(3)	(1)	(1)	(4)	(1)	(0)	-
5650010	EIM - TRANSM OF ELEC	0	2,200	33	597	179	302	961	128	1	-
5650010 Total			2,200	33	597	179	302	961	128	1	-



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5651000	S/T FIRM WHEELING	0	4,891	74	1,327	397	672	2,135	284	2	-
5651000 Total			4,891	74	1,327	397	672	2,135	284	2	-
5652500	NON-FIRM WHEEL EXP	0	11,627	169	2,900	891	1,763	5,133	769	4	-
5652500 Total			11,627	169	2,900	891	1,763	5,133	769	4	-
5654600	POST-MRG WHEEL EXP	0	122,479	1,847	33,239	9,954	16,818	53,476	7,101	45	-
5654600 Total			122,479	1,847	33,239	9,954	16,818	53,476	7,101	45	-
5660000	MISC TRANS EXPENSE	0	3,042	46	825	247	418	1,328	176	1	-
5660000 Total			3,042	46	825	247	418	1,328	176	1	-
5660010	MISC TRANS EXPENSE	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
5660010 Total			(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
5670000	RENTS-TRANSMISSION	0	2,217	33	602	180	304	968	129	1	-
5670000 Total			2,217	33	602	180	304	968	129	1	-
5680000	MNT SUPERV & ENG	0	940	14	255	76	129	410	54	0	-
5680000 Total			940	14	255	76	129	410	54	0	-
5690000	MAINT OF STRUCTURE	0	90	1	24	7	12	39	5	0	-
5690000 Total			90	1	24	7	12	39	5	0	-
5692000	MAINT-COMP SW TRANS	0	839	13	228	68	115	366	49	0	-
5692000 Total			839	13	228	68	115	366	49	0	-
5693000	MAINT-COM EQP TRANS	0	4,701	71	1,276	382	646	2,053	273	2	-
5693000 Total			4,701	71	1,276	382	646	2,053	273	2	-
5700000	MAINT STATION EQIP	0	11,206	169	3,041	911	1,539	4,893	650	4	-
5700000 Total			11,206	169	3,041	911	1,539	4,893	650	4	-
5710000	MAINT OVHD LINES	0	16,393	247	4,449	1,332	2,251	7,157	950	6	-
5710000 Total			16,393	247	4,449	1,332	2,251	7,157	950	6	-
5720000	MNT UNDERGRD LINES	0	230	3	62	19	32	100	13	0	-
5720000 Total			230	3	62	19	32	100	13	0	-
5730000	MNT MSC TRANS PLNT	0	193	3	52	16	26	84	11	0	-
5730000 Total			193	3	52	16	26	84	11	0	-
5800000	OPER SUPERV & ENG	0	616	616	-	-	-	-	-	-	-
5800000	OPER SUPERV & ENG	0	127	-	-	-	-	-	127	-	-
5800000	OPER SUPERV & ENG	0	457	-	457	-	-	-	-	-	-
5800000	OPER SUPERV & ENG	0	7,591	235	2,046	489	785	3,654	382	-	-
5800000	OPER SUPERV & ENG	0	153	-	-	-	-	153	-	-	-
5800000	OPER SUPERV & ENG	0	272	-	-	272	-	-	-	-	-
5800000	OPER SUPERV & ENG	0	93	-	-	-	93	-	-	-	-
5800000 Total			9,310	851	2,503	761	878	3,808	509	-	-
5810000	LOAD DISPATCHING	0	12,578	389	3,390	811	1,300	6,055	633	-	-
5810000 Total			12,578	389	3,390	811	1,300	6,055	633	-	-
5820000	STATION EXP(DIST)	0	60	60	-	-	-	-	-	-	-
5820000	STATION EXP(DIST)	0	354	-	-	-	-	-	354	-	-
5820000	STATION EXP(DIST)	0	1,310	-	1,310	-	-	-	-	-	-
5820000	STATION EXP(DIST)	0	17	1	4	1	2	8	1	-	-
5820000	STATION EXP(DIST)	0	1,956	-	-	-	-	1,956	-	-	-
5820000	STATION EXP(DIST)	0	254	-	-	254	-	-	-	-	-
5820000	STATION EXP(DIST)	0	817	-	-	-	817	-	-	-	-
5820000 Total			4,767	61	1,315	255	818	1,963	355	-	-
5830000	OVHD LINE EXPENSES	0	350	350	-	-	-	-	-	-	-
5830000	OVHD LINE EXPENSES	0	353	-	-	-	-	-	353	-	-
5830000	OVHD LINE EXPENSES	0	1,556	-	1,556	-	-	-	-	-	-
5830000	OVHD LINE EXPENSES	0	0	0	0	0	0	0	0	-	-
5830000	OVHD LINE EXPENSES	0	6,436	-	-	-	-	6,436	-	-	-
5830000	OVHD LINE EXPENSES	0	318	-	-	318	-	-	-	-	-
5830000	OVHD LINE EXPENSES	0	337	-	-	-	337	-	-	-	-
5830000	OVHD LINE EXPENSES	0	72	-	-	-	72	-	-	-	-
5830000 Total			9,424	350	1,556	318	410	6,436	353	-	-
5840000	UDRGRND LINE EXP	0	0	-	0	-	-	-	-	-	-
5840000 Total			0	-	0	-	-	-	-	-	-
5850000	STRT LGHT-SGNL SYS	0	276	9	74	18	29	133	14	-	-
5850000 Total			276	9	74	18	29	133	14	-	-
5860000	METER EXPENSES	0	114	114	-	-	-	-	-	-	-
5860000	METER EXPENSES	0	171	-	-	-	-	-	171	-	-
5860000	METER EXPENSES	0	1,276	-	1,276	-	-	-	-	-	-
5860000	METER EXPENSES	0	13	0	3	1	1	6	1	-	-
5860000	METER EXPENSES	0	570	-	-	-	-	570	-	-	-
5860000	METER EXPENSES	0	305	-	-	305	-	-	-	-	-
5860000	METER EXPENSES	0	298	-	-	-	298	-	-	-	-
5860000	METER EXPENSES	0	89	-	-	-	89	-	-	-	-
5860000 Total			2,835	115	1,279	305	388	576	172	-	-
5870000	CUST INSTL EXPENSE	0	599	599	-	-	-	-	-	-	-
5870000	CUST INSTL EXPENSE	0	876	-	-	-	-	-	876	-	-
5870000	CUST INSTL EXPENSE	0	6,703	-	6,703	-	-	-	-	-	-



Operations & Maintenance Expense
 Sum of Range: 01/2020 - 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5870000	CUST INSTL EXPENSE	0	5,972	-	-	-	-	5,972	-	-	-
5870000	CUST INSTL EXPENSE	0	1,280	-	-	1,280	-	-	-	-	-
5870000	CUST INSTL EXPENSE	0	1,254	-	-	-	1,254	-	-	-	-
5870000	CUST INSTL EXPENSE	0	98	-	-	-	98	-	-	-	-
5870000 Total			16,782	599	6,703	1,280	1,352	5,972	876		
5880000	MSC DISTR EXPENSES	0	(69)	(69)	-	-	-	-	-	-	-
5880000	MSC DISTR EXPENSES	0	15	-	-	-	-	-	15	-	-
5880000	MSC DISTR EXPENSES	0	(56)	-	(56)	-	-	-	-	-	-
5880000	MSC DISTR EXPENSES	0	276	9	74	18	29	133	14	-	-
5880000	MSC DISTR EXPENSES	0	397	-	-	-	-	397	-	-	-
5880000	MSC DISTR EXPENSES	0	11	-	-	11	-	-	-	-	-
5880000	MSC DISTR EXPENSES	0	29	-	-	-	29	-	-	-	-
5880000	MSC DISTR EXPENSES	0	(93)	-	-	-	(93)	-	-	-	-
5880000 Total			510	(60)	18	29	(35)	530	29		
5890000	RENTS-DISTRIBUTION	0	101	101	-	-	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	0	43	-	-	-	-	-	43	-	-
5890000	RENTS-DISTRIBUTION	0	1,825	-	1,825	-	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	0	26	1	7	2	3	13	1	-	-
5890000	RENTS-DISTRIBUTION	0	726	-	-	-	-	726	-	-	-
5890000	RENTS-DISTRIBUTION	0	171	-	-	171	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	0	315	-	-	-	315	-	-	-	-
5890000	RENTS-DISTRIBUTION	0	128	-	-	-	128	-	-	-	-
5890000 Total			3,335	102	1,832	173	446	738	44		
5900000	MAINT SUPERV & ENG	0	108	108	-	-	-	-	-	-	-
5900000	MAINT SUPERV & ENG	0	213	-	-	-	-	-	213	-	-
5900000	MAINT SUPERV & ENG	0	1,005	-	1,005	-	-	-	-	-	-
5900000	MAINT SUPERV & ENG	0	2,484	77	669	160	257	1,196	125	-	-
5900000	MAINT SUPERV & ENG	0	1,116	-	-	-	-	1,116	-	-	-
5900000	MAINT SUPERV & ENG	0	196	-	-	196	-	-	-	-	-
5900000	MAINT SUPERV & ENG	0	439	-	-	-	439	-	-	-	-
5900000 Total			5,562	184	1,675	356	696	2,312	338		
5910000	MAINT OF STRUCTURE	0	141	141	-	-	-	-	-	-	-
5910000	MAINT OF STRUCTURE	0	123	-	-	-	-	-	123	-	-
5910000	MAINT OF STRUCTURE	0	434	-	434	-	-	-	-	-	-
5910000	MAINT OF STRUCTURE	0	58	2	16	4	6	28	3	-	-
5910000	MAINT OF STRUCTURE	0	682	-	-	-	-	682	-	-	-
5910000	MAINT OF STRUCTURE	0	112	-	-	112	-	-	-	-	-
5910000	MAINT OF STRUCTURE	0	137	-	-	-	137	-	-	-	-
5910000	MAINT OF STRUCTURE	0	119	-	-	-	119	-	-	-	-
5910000 Total			1,807	143	449	116	262	710	126		
5920000	MAINT STAT EQUIP	0	401	401	-	-	-	-	-	-	-
5920000	MAINT STAT EQUIP	0	688	-	-	-	-	-	688	-	-
5920000	MAINT STAT EQUIP	0	3,045	-	3,045	-	-	-	-	-	-
5920000	MAINT STAT EQUIP	0	1,713	53	462	110	177	824	86	-	-
5920000	MAINT STAT EQUIP	0	2,297	-	-	-	-	2,297	-	-	-
5920000	MAINT STAT EQUIP	0	671	-	-	671	-	-	-	-	-
5920000	MAINT STAT EQUIP	0	1,100	-	-	-	1,100	-	-	-	-
5920000	MAINT STAT EQUIP	0	(60)	-	-	-	(60)	-	-	-	-
5920000 Total			9,854	454	3,506	781	1,217	3,121	774		
5930000	MAINT OVHD LINES	0	5,982	5,982	-	-	-	-	-	-	-
5930000	MAINT OVHD LINES	0	3,666	-	-	-	-	-	3,666	-	-
5930000	MAINT OVHD LINES	0	47,537	-	47,537	-	-	-	-	-	-
5930000	MAINT OVHD LINES	0	2,507	78	676	162	259	1,207	126	-	-
5930000	MAINT OVHD LINES	0	28,304	-	-	-	-	28,304	-	-	-
5930000	MAINT OVHD LINES	0	6,476	-	-	6,476	-	-	-	-	-
5930000	MAINT OVHD LINES	0	4,669	-	-	-	4,669	-	-	-	-
5930000	MAINT OVHD LINES	0	736	-	-	-	736	-	-	-	-
5930000 Total			99,877	6,059	48,212	6,637	5,664	29,511	3,792		
5931000	MAINT O/H LINES-LB P	0	50	50	-	-	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	0	133	-	-	-	-	-	133	-	-
5931000	MAINT O/H LINES-LB P	0	(577)	-	(577)	-	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	0	(137)	-	-	-	-	(137)	-	-	-
5931000	MAINT O/H LINES-LB P	0	(364)	-	-	(364)	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	0	8	-	-	-	8	-	-	-	-
5931000 Total			(887)	50	(577)	(364)	8	(137)	133		
5940000	MAINT UDGRND LINES	0	582	582	-	-	-	-	-	-	-
5940000	MAINT UDGRND LINES	0	865	-	-	-	-	-	865	-	-
5940000	MAINT UDGRND LINES	0	6,915	-	6,915	-	-	-	-	-	-
5940000	MAINT UDGRND LINES	0	23	1	6	2	2	11	1	-	-
5940000	MAINT UDGRND LINES	0	15,789	-	-	-	-	15,789	-	-	-
5940000	MAINT UDGRND LINES	0	1,266	-	-	1,266	-	-	-	-	-
5940000	MAINT UDGRND LINES	0	2,112	-	-	-	2,112	-	-	-	-



Operations & Maintenance Expense
 Sum of Range: 01/2020 - 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5940000	MAINT UDGRND LINES	0	5940000/0	WYU	252	-	-	252	-	-	-
5940000 Total					27,804	583	6,922	1,267	2,366	15,801	866
5950000	MAINT LINE TRNSFRM	0	5950000/0	SNPD	1,003	31	270	65	104	483	50
5950000 Total					1,003	31	270	65	104	483	50
5960000	MNT STR LGHT-SIG S	0	5960000/0	CA	62	62	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	0	5960000/0	IDU	77	-	-	-	-	77	-
5960000	MNT STR LGHT-SIG S	0	5960000/0	OR	831	-	831	-	-	-	-
5960000	MNT STR LGHT-SIG S	0	5960000/0	UT	582	-	-	-	582	-	-
5960000	MNT STR LGHT-SIG S	0	5960000/0	WA	58	-	-	58	-	-	-
5960000	MNT STR LGHT-SIG S	0	5960000/0	WYP	434	-	-	-	434	-	-
5960000	MNT STR LGHT-SIG S	0	5960000/0	WYU	56	-	-	-	56	-	-
5960000 Total					2,100	62	831	58	490	582	77
5970000	MNT OF METERS	0	5970000/0	CA	19	19	-	-	-	-	-
5970000	MNT OF METERS	0	5970000/0	IDU	41	-	-	-	-	41	-
5970000	MNT OF METERS	0	5970000/0	OR	237	-	237	-	-	-	-
5970000	MNT OF METERS	0	5970000/0	SNPD	(3)	(0)	(1)	(0)	(0)	(2)	(0)
5970000	MNT OF METERS	0	5970000/0	UT	314	-	-	-	-	314	-
5970000	MNT OF METERS	0	5970000/0	WA	40	-	-	40	-	-	-
5970000	MNT OF METERS	0	5970000/0	WYP	26	-	-	-	26	-	-
5970000	MNT OF METERS	0	5970000/0	WYU	22	-	-	-	22	-	-
5970000 Total					697	19	236	39	48	313	41
5980000	MNT MISC DIST PLNT	0	5980000/0	CA	104	104	-	-	-	-	-
5980000	MNT MISC DIST PLNT	0	5980000/0	IDU	82	-	-	-	-	82	-
5980000	MNT MISC DIST PLNT	0	5980000/0	OR	524	-	524	-	-	-	-
5980000	MNT MISC DIST PLNT	0	5980000/0	SNPD	3,352	104	903	216	347	1,614	169
5980000	MNT MISC DIST PLNT	0	5980000/0	UT	637	-	-	-	-	637	-
5980000	MNT MISC DIST PLNT	0	5980000/0	WA	302	-	-	302	-	-	-
5980000	MNT MISC DIST PLNT	0	5980000/0	WYP	254	-	-	-	254	-	-
5980000 Total					5,254	207	1,427	518	600	2,251	250
5989500	MNT DIST PLNT-ENV AM	566700	Environmental Cost Amortization	SNPD	2,342	72	631	151	242	1,127	118
5989500 Total					2,342	72	631	151	242	1,127	118
9010000	SUPRV (CUST ACCT)	0	9010000/0	CN	2,273	54	707	156	167	1,093	96
9010000	SUPRV (CUST ACCT)	0	9010000/0	WYP	1	-	-	-	1	-	-
9010000 Total					2,274	54	707	156	167	1,093	96
9020000	METER READING EXP	0	9020000/0	CA	404	404	-	-	-	-	-
9020000	METER READING EXP	0	9020000/0	CN	425	10	132	29	31	204	18
9020000	METER READING EXP	0	9020000/0	IDU	2,044	-	-	-	-	-	2,044
9020000	METER READING EXP	0	9020000/0	OR	2,114	-	2,114	-	-	-	-
9020000	METER READING EXP	0	9020000/0	UT	5,582	-	-	-	-	5,582	-
9020000	METER READING EXP	0	9020000/0	WA	1,058	-	-	1,058	-	-	-
9020000	METER READING EXP	0	9020000/0	WYP	1,135	-	-	-	1,135	-	-
9020000	METER READING EXP	0	9020000/0	WYU	190	-	-	-	190	-	-
9020000 Total					12,951	414	2,246	1,087	1,356	5,786	2,061
9030000	CUST RCRD/COLL EXP	0	9030000/0	CN	1,392	33	433	96	102	670	59
9030000 Total					1,392	33	433	96	102	670	59
9031000	CUST RCRD/CUST SYS	0	9031000/0	CN	2,655	63	826	182	195	1,277	112
9031000 Total					2,655	63	826	182	195	1,277	112
9032000	CUST ACCTG/BILL	0	9032000/0	CA	0	0	-	-	-	-	-
9032000	CUST ACCTG/BILL	0	9032000/0	CN	8,663	205	2,695	595	635	4,167	366
9032000	CUST ACCTG/BILL	0	9032000/0	OR	0	-	0	-	-	-	-
9032000	CUST ACCTG/BILL	0	9032000/0	UT	(4)	-	-	-	-	(4)	-
9032000	CUST ACCTG/BILL	0	9032000/0	WA	0	-	-	0	-	-	-
9032000	CUST ACCTG/BILL	0	9032000/0	WYP	0	-	-	-	0	-	-
9032000 Total					8,659	205	2,696	595	635	4,163	366
9033000	CUST ACCTG/COLL	0	9033000/0	CA	29	29	-	-	-	-	-
9033000	CUST ACCTG/COLL	0	9033000/0	CN	12,986	307	4,040	892	952	6,246	549
9033000	CUST ACCTG/COLL	0	9033000/0	IDU	229	-	-	-	-	-	229
9033000	CUST ACCTG/COLL	0	9033000/0	OR	706	-	706	-	-	-	-
9033000	CUST ACCTG/COLL	0	9033000/0	UT	1,543	-	-	-	-	1,543	-
9033000	CUST ACCTG/COLL	0	9033000/0	WA	284	-	-	284	-	-	-
9033000	CUST ACCTG/COLL	0	9033000/0	WYP	316	-	-	-	316	-	-
9033000	CUST ACCTG/COLL	0	9033000/0	WYU	49	-	-	-	49	-	-
9033000 Total					16,140	336	4,746	1,176	1,316	7,790	778
9035000	CUST ACCTG/REQ	0	9035000/0	CA	18	18	-	-	-	-	-
9035000	CUST ACCTG/REQ	0	9035000/0	IDU	17	-	-	-	-	17	-
9035000	CUST ACCTG/REQ	0	9035000/0	OR	72	-	72	-	-	-	-
9035000	CUST ACCTG/REQ	0	9035000/0	UT	49	-	-	-	-	49	-
9035000	CUST ACCTG/REQ	0	9035000/0	WA	18	-	-	18	-	-	-
9035000	CUST ACCTG/REQ	0	9035000/0	WYP	15	-	-	-	15	-	-
9035000	CUST ACCTG/REQ	0	9035000/0	WYU	8	-	-	-	8	-	-
9035000 Total					196	18	72	18	49	17	-



Operations & Maintenance Expense
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 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9036000	CUST ACCTG/COMMON	CN	13,916	329	4,329	956	1,020	6,693	588	-	-
9036000	CUST ACCTG/COMMON	OR	17	-	17	-	-	-	-	-	-
9036000 Total			13,933	329	4,346	956	1,020	6,693	588	-	-
9040000	UNCOLLECT ACCOUNTS	CA	756	756	-	-	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CN	224	5	70	15	16	108	9	-	-
9040000	UNCOLLECT ACCOUNTS	IDU	394	-	-	-	-	-	394	-	-
9040000	UNCOLLECT ACCOUNTS	OR	6,634	-	6,634	-	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	UT	6,075	-	-	-	-	6,075	-	-	-
9040000	UNCOLLECT ACCOUNTS	WA	2,389	-	-	2,389	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	WYP	1,603	-	-	-	1,603	-	-	-	-
9040000 Total			18,076	762	6,704	2,404	1,619	6,183	404	-	-
9042000	UNCOLL ACCTS-JOINT U	CA	13	13	-	-	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	IDU	(0)	-	-	-	-	-	(0)	-	-
9042000	UNCOLL ACCTS-JOINT U	OR	20	-	20	-	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	UT	18	-	-	-	-	18	-	-	-
9042000	UNCOLL ACCTS-JOINT U	WA	5	-	-	5	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	WYP	8	-	-	-	8	-	-	-	-
9042000 Total			63	13	20	5	8	18	(0)	-	-
9050000	MISC CUST ACCT EXP	CN	27	1	8	2	2	13	1	-	-
9050000	MISC CUST ACCT EXP	UT	4	-	-	-	-	4	-	-	-
9050000 Total			31	1	8	2	2	17	1	-	-
9070000	SUPRV (CUST SERV)	CN	1	0	0	0	0	0	0	-	-
9070000 Total			1	0	0	0	0	0	0	-	-
9080000	CUST ASSIST EXP	CN	5	0	2	0	0	3	0	-	-
9080000	CUST ASSIST EXP	OR	1	-	1	-	-	-	-	-	-
9080000	CUST ASSIST EXP	UT	3	-	-	-	-	3	-	-	-
9080000	CUST ASSIST EXP	WA	6	-	-	6	-	-	-	-	-
9080000	CUST ASSIST EXP	WYP	1	-	-	-	1	-	-	-	-
9080000 Total			16	0	3	6	1	6	0	-	-
9081000	CUST ASST EXP-GENL	CN	909	21	283	62	67	437	38	-	-
9081000	CUST ASST EXP-GENL	OR	560	-	560	-	-	-	-	-	-
9081000	CUST ASST EXP-GENL	OTHER	214	-	-	-	-	-	-	-	214
9081000 Total			1,683	21	843	62	67	437	38	-	214
9084000	DSM DIRECT	CA	75	75	-	-	-	-	-	-	-
9084000	DSM DIRECT	CN	1,003	24	312	69	74	483	42	-	-
9084000	DSM DIRECT	IDU	10	-	-	-	-	-	10	-	-
9084000	DSM DIRECT	OTHER	74	-	-	-	-	-	-	-	74
9084000	DSM DIRECT	WA	17	-	-	17	-	-	-	-	-
9084000	DSM DIRECT	WYP	0	-	-	-	0	-	-	-	-
9084000 Total			1,180	99	312	86	74	483	53	-	74
9085100	DSM AMORT-SBC/ECC	OTHER	76,857	-	-	-	-	-	-	-	76,857
9085100 Total			76,857	-	-	-	-	-	-	-	76,857
9086000	CUST SERV	CN	194	5	60	13	14	93	8	-	-
9086000	CUST SERV	IDU	19	-	-	-	-	-	19	-	-
9086000	CUST SERV	OR	2,194	-	2,194	-	-	-	-	-	-
9086000	CUST SERV	UT	2,802	-	-	-	-	2,802	-	-	-
9086000	CUST SERV	WA	313	-	-	313	-	-	-	-	-
9086000	CUST SERV	WYP	942	-	-	-	942	-	-	-	-
9086000 Total			6,464	5	2,255	327	956	2,895	27	-	-
9089300	ENERGY STORAGE	OTHER	4	-	-	-	-	-	-	-	4
9089300 Total			4	-	-	-	-	-	-	-	4
9089500	BLUE SKY EXPENSE	OTHER	7,695	-	-	-	-	-	-	-	7,695
9089500 Total			7,695	-	-	-	-	-	-	-	7,695
9089600	SOLAR FEED-IN EXP	OTHER	10,238	-	-	-	-	-	-	-	10,238
9089600 Total			10,238	-	-	-	-	-	-	-	10,238
9089700	SUBSCRIBER SOLAR	UT	157	-	-	-	-	157	-	-	-
9089700 Total			157	-	-	-	-	157	-	-	-
9089800	COMMUNITY SOLAR	OTHER	454	-	-	-	-	-	-	-	454
9089800 Total			454	-	-	-	-	-	-	-	454
9090000	INFOR/INSTRCT ADV	CA	169	169	-	-	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	CN	2,689	64	837	185	197	1,294	114	-	-
9090000	INFOR/INSTRCT ADV	IDU	120	-	-	-	-	-	120	-	-
9090000	INFOR/INSTRCT ADV	OR	1,010	-	1,010	-	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	UT	779	-	-	-	-	779	-	-	-
9090000	INFOR/INSTRCT ADV	WA	186	-	-	186	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	WYP	500	-	-	-	500	-	-	-	-
9090000 Total			5,453	233	1,847	371	697	2,072	234	-	-
9100000	MISC CUST SERV/INF	CN	2	0	1	0	0	1	0	-	-
9100000 Total			2	0	1	0	0	1	0	-	-
9200000	ADMIN & GEN SALARY	OR	539	-	539	-	-	-	-	-	-
9200000	ADMIN & GEN SALARY	SO	77,330	1,676	21,763	6,119	10,002	33,383	4,366	20	-



Operations & Maintenance Expense
Sum of Range: 01/2020 - 12/2020
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9200000	ADMIN & GEN SALARY	0	912	-	-	-	-	912	-	-	-
9200000	ADMIN & GEN SALARY	0	(0)	-	-	(0)	-	-	-	-	-
9200000	ADMIN & GEN SALARY	0	303	-	-	-	303	-	-	-	-
9200000 Total			79,083	1,676	22,302	6,119	10,305	34,295	4,366	20	-
9210000	OFFICE SUPPL & EXP	0	2	2	-	-	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	0	95	-	29	7	7	46	4	-	-
9210000	OFFICE SUPPL & EXP	0	421	-	-	-	-	-	421	-	-
9210000	OFFICE SUPPL & EXP	0	1,818	-	1,818	-	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	0	8,930	194	2,513	707	1,155	3,855	504	2	-
9210000	OFFICE SUPPL & EXP	0	75	-	-	-	-	75	-	-	-
9210000	OFFICE SUPPL & EXP	0	8	-	-	8	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	0	22	-	-	-	22	-	-	-	-
9210000	OFFICE SUPPL & EXP	0	5	-	-	-	5	-	-	-	-
9210000 Total			11,377	198	4,361	722	1,189	3,975	930	2	-
9220000	A&G EXP TRANSF-CR	0	(37,851)	(821)	(10,652)	(2,995)	(4,896)	(16,340)	(2,137)	(10)	-
9220000 Total			(37,851)	(821)	(10,652)	(2,995)	(4,896)	(16,340)	(2,137)	(10)	-
9230000	OUTSIDE SERVICES	0	80	80	-	-	-	-	-	-	-
9230000	OUTSIDE SERVICES	0	2	-	-	-	-	-	2	-	-
9230000	OUTSIDE SERVICES	0	152	-	152	-	-	-	-	-	-
9230000	OUTSIDE SERVICES	0	12,492	271	3,516	988	1,616	5,393	705	3	-
9230000	OUTSIDE SERVICES	0	615	-	-	-	-	615	-	-	-
9230000	OUTSIDE SERVICES	0	7	-	-	7	-	-	-	-	-
9230000	OUTSIDE SERVICES	0	4	-	-	-	4	-	-	-	-
9230000	OUTSIDE SERVICES	0	167	-	-	-	167	-	-	-	-
9230000 Total			13,519	351	3,667	995	1,786	6,008	707	3	-
9239990	AFFL SERV EMPLOYED	0	101	-	101	-	-	-	-	-	-
9239990	AFFL SERV EMPLOYED	0	7,320	159	2,060	579	947	3,160	413	2	-
9239990	AFFL SERV EMPLOYED	0	0	-	-	-	-	0	-	-	-
9239990	AFFL SERV EMPLOYED	0	2	-	-	-	2	-	-	-	-
9239990 Total			7,423	159	2,161	579	949	3,160	413	2	-
9241000	PROP INS-ACCRL SITUS	0	1,823	1,823	-	-	-	-	-	-	-
9241000	PROP INS-ACCRL SITUS	0	114	-	-	-	-	-	114	-	-
9241000	PROP INS-ACCRL SITUS	0	7,069	-	7,069	-	-	-	-	-	-
9241000	PROP INS-ACCRL SITUS	0	2,152	-	-	-	-	2,152	-	-	-
9241000	PROP INS-ACCRL SITUS	0	350	-	-	-	350	-	-	-	-
9241000 Total			11,508	1,823	7,069	-	350	2,152	114	-	-
9242000	PROP INS-CLAIM SITUS	0	781	781	-	-	-	-	-	-	-
9242000	PROP INS-CLAIM SITUS	0	(419)	-	(419)	-	-	-	-	-	-
9242000 Total			362	781	(419)	-	-	-	-	-	-
9243000	PROP INS - PREMIUMS	0	4,494	97	1,265	356	581	1,940	254	1	-
9243000 Total			4,494	97	1,265	356	581	1,940	254	1	-
9250000	INJURIES & DAMAGES	0	149,446	3,240	42,058	11,825	19,330	64,516	8,438	39	-
9250000 Total			149,446	3,240	42,058	11,825	19,330	64,516	8,438	39	-
9251000	INJURIES & DAMAGES	0	2,104	-	2,104	-	-	-	-	-	-
9251000	INJURIES & DAMAGES	0	(2,104)	(46)	(592)	(166)	(272)	(908)	(119)	(1)	-
9251000 Total			-	(46)	1,512	(166)	(272)	(908)	(119)	(1)	-
9261200	PEN EXP-OTH NBC	0	(4,795)	(104)	(1,350)	(379)	(620)	(2,070)	(271)	(1)	-
9261200 Total			(4,795)	(104)	(1,350)	(379)	(620)	(2,070)	(271)	(1)	-
9261500	PEN EXP-STATE SITUS	0	(471)	(471)	-	-	-	-	-	-	-
9261500	PEN EXP-STATE SITUS	0	73	-	-	73	-	-	-	-	-
9261500 Total			(398)	(471)	-	73	-	-	-	-	-
9262200	POSTRET EXP-OTH NBC	0	(4,372)	(95)	(1,230)	(346)	(565)	(1,887)	(247)	(1)	-
9262200 Total			(4,372)	(95)	(1,230)	(346)	(565)	(1,887)	(247)	(1)	-
9262500	POSTRET EXP-ST SITUS	0	(229)	-	(229)	-	-	-	-	-	-
9262500	POSTRET EXP-ST SITUS	0	5,401	-	-	-	-	5,401	-	-	-
9262500 Total			5,173	-	(229)	-	-	5,401	-	-	-
9263200	SERP EXP-OTH NBC	0	2,779	60	782	220	359	1,200	157	1	-
9263200 Total			2,779	60	782	220	359	1,200	157	1	-
9269100	GROSS-UP - PENSION	0	7,580	164	2,133	600	980	3,272	428	2	-
9269100 Total			7,580	164	2,133	600	980	3,272	428	2	-
9269200	GROSS-UP - POST-RETR	0	1,006	22	283	80	130	434	57	0	-
9269200 Total			1,006	22	283	80	130	434	57	0	-
9269400	GROSS-UP - MD/DN/V/L	0	58,895	1,277	16,575	4,660	7,618	25,425	3,325	15	-
9269400 Total			58,895	1,277	16,575	4,660	7,618	25,425	3,325	15	-
9269500	GROSS-UP - 401(K) EX	0	39,477	856	11,110	3,124	5,106	17,042	2,229	10	-
9269500 Total			39,477	856	11,110	3,124	5,106	17,042	2,229	10	-
9269600	GROSS-UP - POST-EMPL	0	7,078	153	1,992	560	915	3,056	400	2	-
9269600 Total			7,078	153	1,992	560	915	3,056	400	2	-
9269700	GROSS-UP - OTH BEN E	0	5,770	125	1,624	457	746	2,491	326	2	-
9269700 Total			5,770	125	1,624	457	746	2,491	326	2	-
9280000	REGULATORY COM EXP	0	606	606	-	-	-	-	-	-	-



Operations & Maintenance Expense
 Sum of Range: 01/2020 - 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9280000	REGULATORY COM EXP	0	193	-	-	-	-	-	193	-	-
9280000	REGULATORY COM EXP	0	2,774	-	2,774	-	-	-	-	-	-
9280000	REGULATORY COM EXP	0	2,963	64	834	234	383	1,279	167	1	-
9280000	REGULATORY COM EXP	0	1,026	-	-	-	-	1,026	-	-	-
9280000	REGULATORY COM EXP	0	344	-	-	344	-	-	-	-	-
9280000	REGULATORY COM EXP	0	750	-	-	-	750	-	-	-	-
9280000 Total			8,656	670	3,608	579	1,133	2,305	360	1	-
9282000	REG COMM EXPENSE	0	73	73	-	-	-	-	-	-	-
9282000	REG COMM EXPENSE	0	724	-	-	-	-	-	724	-	-
9282000	REG COMM EXPENSE	0	3,387	-	3,387	-	-	-	-	-	-
9282000	REG COMM EXPENSE	0	6,215	-	-	-	-	6,215	-	-	-
9282000	REG COMM EXPENSE	0	629	-	-	629	-	-	-	-	-
9282000	REG COMM EXPENSE	0	1,898	-	-	-	1,898	-	-	-	-
9282000 Total			12,925	73	3,387	629	1,898	6,215	724	-	-
9283000	FERC FILING FEE	0	4,407	66	1,196	358	605	1,924	255	2	-
9283000 Total			4,407	66	1,196	358	605	1,924	255	2	-
9290000	DUPLICATE CHRGS-CR	0	(2,620)	(57)	(737)	(207)	(339)	(1,131)	(148)	(1)	-
9290000 Total			(2,620)	(57)	(737)	(207)	(339)	(1,131)	(148)	(1)	-
9291000	DUP CHG CR - PENSION	0	(7,580)	(164)	(2,133)	(600)	(980)	(3,272)	(428)	(2)	-
9291000 Total			(7,580)	(164)	(2,133)	(600)	(980)	(3,272)	(428)	(2)	-
9292000	DUP CHG CR - POST-RT	0	(1,006)	(22)	(283)	(80)	(130)	(434)	(57)	(0)	-
9292000 Total			(1,006)	(22)	(283)	(80)	(130)	(434)	(57)	(0)	-
9294000	DUP CHG CR - M/D/V/L	0	(58,895)	(1,277)	(16,575)	(4,660)	(7,618)	(25,425)	(3,325)	(15)	-
9294000 Total			(58,895)	(1,277)	(16,575)	(4,660)	(7,618)	(25,425)	(3,325)	(15)	-
9295000	DUP CHRG CR - 401(K)	0	(39,477)	(856)	(11,110)	(3,124)	(5,106)	(17,042)	(2,229)	(10)	-
9295000 Total			(39,477)	(856)	(11,110)	(3,124)	(5,106)	(17,042)	(2,229)	(10)	-
9296000	DUP CHG CR - POST-EM	0	(7,078)	(153)	(1,992)	(560)	(915)	(3,056)	(400)	(2)	-
9296000 Total			(7,078)	(153)	(1,992)	(560)	(915)	(3,056)	(400)	(2)	-
9297000	DUP CHG CR - OTH BEN	0	(5,770)	(125)	(1,624)	(457)	(746)	(2,491)	(326)	(2)	-
9297000 Total			(5,770)	(125)	(1,624)	(457)	(746)	(2,491)	(326)	(2)	-
9301000	GEN ADVERTISING EXP	0	15	0	4	1	2	6	1	0	-
9301000 Total			15	0	4	1	2	6	1	0	-
9302000	MISC GEN EXP-OTHER	0	0	-	0	-	-	-	-	-	-
9302000	MISC GEN EXP-OTHER	0	2,233	48	628	177	289	964	126	1	-
9302000	MISC GEN EXP-OTHER	0	3	-	-	-	-	3	-	-	-
9302000	MISC GEN EXP-OTHER	0	7	-	-	7	-	-	-	-	-
9302000 Total			2,243	48	629	183	289	967	126	1	-
9310000	RENTS (A&G)	0	60	60	-	-	-	-	-	-	-
9310000	RENTS (A&G)	0	1	-	-	-	-	-	1	-	-
9310000	RENTS (A&G)	0	465	-	465	-	-	-	-	-	-
9310000	RENTS (A&G)	0	2,368	51	666	187	306	1,022	134	1	-
9310000	RENTS (A&G)	0	379	-	-	-	-	379	-	-	-
9310000	RENTS (A&G)	0	30	-	-	30	-	-	-	-	-
9310000	RENTS (A&G)	0	146	-	-	-	146	-	-	-	-
9310000 Total			3,449	111	1,131	218	453	1,402	134	1	-
9350000	MAINT GENERAL PLNT	0	102	102	-	-	-	-	-	-	-
9350000	MAINT GENERAL PLNT	0	45	1	14	3	3	22	2	-	-
9350000	MAINT GENERAL PLNT	0	6	-	-	-	-	-	6	-	-
9350000	MAINT GENERAL PLNT	0	130	-	130	-	-	-	-	-	-
9350000	MAINT GENERAL PLNT	0	24,705	536	6,953	1,955	3,195	10,665	1,395	6	-
9350000	MAINT GENERAL PLNT	0	39	-	-	-	-	39	-	-	-
9350000	MAINT GENERAL PLNT	0	37	-	-	37	-	-	-	-	-
9350000	MAINT GENERAL PLNT	0	12	-	-	-	12	-	-	-	-
9350000	MAINT GENERAL PLNT	0	4	-	-	-	4	-	-	-	-
9350000 Total			25,080	639	7,096	1,995	3,214	10,726	1,403	6	-
9359500	MAINT GEN PLT-ENV AM	566700	22	0	6	2	3	9	1	0	-
9359500 Total			22	0	6	2	3	9	1	0	-
Grand Total			3,009,690	54,534	794,224	219,708	382,118	1,237,777	172,295	881	148,151

B3. DEPRECIATION EXPENSE



Depreciation Expense
Sum of Range: 01/2020 - 12/2020
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3102000	LAND RIGHTS	SG	909	14	247	74	125	397	53	0
4030000	DEPN EXPENSE-ELECT 3110000	STRUCTURES AND IMPROVEMENTS	SG	30,911	466	8,389	2,512	4,244	13,496	1,792	11
4030000	DEPN EXPENSE-ELECT 3120000	BOILER PLANT EQUIPMENT	SG	166,298	2,507	45,130	13,515	22,835	72,609	9,641	62
4030000	DEPN EXPENSE-ELECT 3140000	TURBOGENERATOR UNITS	SG	34,875	526	9,465	2,834	4,789	15,227	2,022	13
4030000	DEPN EXPENSE-ELECT 3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	14,979	226	4,065	1,217	2,057	6,540	868	6
4030000	DEPN EXPENSE-ELECT 3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	1	0	0	0	0	1	0	0
4030000	DEPN EXPENSE-ELECT 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	1,449	22	393	118	199	632	84	0
4030000	DEPN EXPENSE-ELECT 3302000	LAND RIGHTS	SG-P	65	1	18	5	9	28	4	0
4030000	DEPN EXPENSE-ELECT 3302000	LAND RIGHTS	SG-U	10	0	3	1	1	4	1	0
4030000	DEPN EXPENSE-ELECT 3303000	WATER RIGHTS	SG-P	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3303000	WATER RIGHTS	SG-U	2	0	0	0	0	1	0	0
4030000	DEPN EXPENSE-ELECT 3304000	FLOOD RIGHTS	SG-P	12	0	3	1	2	5	1	0
4030000	DEPN EXPENSE-ELECT 3304000	FLOOD RIGHTS	SG-U	4	0	1	0	1	2	0	0
4030000	DEPN EXPENSE-ELECT 3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	2	0	1	0	0	1	0	0
4030000	DEPN EXPENSE-ELECT 3310000	STRUCTURES AND IMPROVE	SG-P	4	0	1	0	0	2	0	0
4030000	DEPN EXPENSE-ELECT 3310000	STRUCTURES AND IMPROVE	SG-U	261	4	71	21	36	114	15	0
4030000	DEPN EXPENSE-ELECT 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	178	3	48	14	24	78	10	0
4030000	DEPN EXPENSE-ELECT 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	306	5	83	25	42	133	18	0
4030000	DEPN EXPENSE-ELECT 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	9,817	148	2,664	798	1,348	4,286	569	4
4030000	DEPN EXPENSE-ELECT 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	12	0	3	1	2	5	1	0
4030000	DEPN EXPENSE-ELECT 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	904	14	245	73	124	395	52	0
4030000	DEPN EXPENSE-ELECT 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	98	1	27	8	13	43	6	0
4030000	DEPN EXPENSE-ELECT 3320000	*RESERVOIRS, DAMS & WATERWAYS*	SG-P	89	1	24	7	12	39	5	0
4030000	DEPN EXPENSE-ELECT 3320000	*RESERVOIRS, DAMS & WATERWAYS*	SG-U	977	15	265	79	134	426	57	0
4030000	DEPN EXPENSE-ELECT 3321000	*RESERVOIRS, DAMS, & WTRWYS-PRODUCTION*	SG-P	11,705	176	3,177	951	1,607	5,111	679	4
4030000	DEPN EXPENSE-ELECT 3321000	*RESERVOIRS, DAMS, & WTRWYS-PRODUCTION*	SG-U	3,230	49	876	262	443	1,410	187	1
4030000	DEPN EXPENSE-ELECT 3322000	*RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	7,891	119	2,141	641	1,084	3,445	457	3
4030000	DEPN EXPENSE-ELECT 3322000	*RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	13	0	4	1	2	1	0	0
4030000	DEPN EXPENSE-ELECT 3323000	*RESERVOIRS, DAMS, & WTRWYS-RECREATION*	SG-P	4	0	1	0	0	2	0	0
4030000	DEPN EXPENSE-ELECT 3323000	*RESERVOIRS, DAMS, & WTRWYS-RECREATION*	SG-U	3	0	1	0	0	1	0	0
4030000	DEPN EXPENSE-ELECT 3330000	*WATER WHEELS, TURB & GENERATORS*	SG-P	(4,757)	(72)	(1,291)	(387)	(653)	(2,077)	(276)	(2)
4030000	DEPN EXPENSE-ELECT 3330000	*WATER WHEELS, TURB & GENERATORS*	SG-U	2,221	33	603	181	305	970	129	1
4030000	DEPN EXPENSE-ELECT 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	(4,753)	(72)	(1,290)	(386)	(653)	(2,075)	(276)	(2)
4030000	DEPN EXPENSE-ELECT 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	182	10	55	18	92	294	39	0
4030000	DEPN EXPENSE-ELECT 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	(1,123)	(17)	(305)	(91)	(154)	(490)	(65)	(0)
4030000	DEPN EXPENSE-ELECT 3350000	MISC POWER PLANT EQUIP	SG-U	2	0	1	0	0	1	0	0
4030000	DEPN EXPENSE-ELECT 3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	(6)	(0)	(2)	(1)	(3)	(0)	(0)	0
4030000	DEPN EXPENSE-ELECT 3360000	*ROADS, RAILROADS & BRIDGES*	SG-P	323	5	88	26	44	141	19	0
4030000	DEPN EXPENSE-ELECT 3360000	*ROADS, RAILROADS & BRIDGES*	SG-U	103	2	28	8	14	45	6	0
4030000	DEPN EXPENSE-ELECT 3402000	LAND RIGHTS	SG	181	3	49	15	25	79	11	0
4030000	DEPN EXPENSE-ELECT 3410000	STRUCTURES & IMPROVEMENTS	SG	6,743	102	1,830	548	926	2,944	391	3
4030000	DEPN EXPENSE-ELECT 3420000	*FUEL HOLDERS, PRODUCERS, ACCES*	SG	497	7	135	40	68	217	29	0
4030000	DEPN EXPENSE-ELECT 3430000	PRIME MOVERS	SG	89,992	1,357	24,422	7,314	12,357	39,292	5,217	33
4030000	DEPN EXPENSE-ELECT 3440000	GENERATORS	SG	15,739	237	4,271	1,279	2,161	6,872	912	6
4030000	DEPN EXPENSE-ELECT 3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	9,597	145	2,604	780	1,318	4,190	566	4
4030000	DEPN EXPENSE-ELECT 3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	459	7	125	37	63	201	27	0
4030000	DEPN EXPENSE-ELECT 3502000	LAND RIGHTS	SG	2,832	43	768	230	389	1,236	164	1
4030000	DEPN EXPENSE-ELECT 3520000	STRUCTURES & IMPROVEMENTS	SG	4,123	62	1,119	335	566	1,800	239	2
4030000	DEPN EXPENSE-ELECT 3530000	STATION EQUIPMENT	SG	35,520	536	9,640	2,887	4,877	15,509	2,059	13
4030000	DEPN EXPENSE-ELECT 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	2,913	44	790	237	400	1,272	169	1
4030000	DEPN EXPENSE-ELECT 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	398	6	108	32	55	174	23	0
4030000	DEPN EXPENSE-ELECT 3540000	TOWERS AND FIXTURES	SG	20,076	303	5,448	1,632	2,757	8,766	1,164	7
4030000	DEPN EXPENSE-ELECT 3550000	POLES AND FIXTURES	SG	22,171	334	6,017	1,802	3,044	9,680	1,285	8
4030000	DEPN EXPENSE-ELECT 3560000	OVERHEAD CONDUCTORS & DEVICES	SG	24,500	369	6,649	1,991	3,364	10,697	1,420	9
4030000	DEPN EXPENSE-ELECT 3570000	UNDERGROUND CONDUIT	SG	62	1	17	5	8	27	4	0
4030000	DEPN EXPENSE-ELECT 3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	151	2	41	12	21	66	9	0
4030000	DEPN EXPENSE-ELECT 3590000	ROADS AND TRAILS	SG	160	2	43	13	22	70	9	0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	CA	13	13	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	IDU	27	-	-	-	-	-	27	-
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	OR	62	-	62	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	UT	185	-	-	-	-	185	-	-
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	WA	8	-	-	8	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	WYP	44	-	-	-	44	-	-	-
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	WYU	80	-	-	-	80	-	-	-
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	CA	99	99	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	IDU	56	-	-	-	-	-	56	-
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	OR	584	-	584	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	UT	995	-	-	-	-	995	-	-
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	WA	105	-	-	105	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	WYP	224	-	-	-	224	-	-	-
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	WYU	89	-	-	-	89	-	-	-
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	CA	738	738	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	IDU	749	-	-	-	-	-	749	-



Depreciation Expense
 Sum of Range: 01/2020 - 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	OR	4,955	-	4,955	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	UT	11,244	-	-	-	11,244	-	-	-
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	WA	1,614	-	-	1,614	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	WYP	2,362	-	-	-	2,362	-	-	-
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	WYU	367	-	-	-	367	-	-	-
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	11	11	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	-	-	-	-	-	11	-	-
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	80	-	80	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	167	-	-	-	167	-	-	-
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	28	-	-	28	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	39	-	-	-	39	-	-	-
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	5	-	-	-	5	-	-	-
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	CA	2,586	2,586	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	IDU	3,467	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	OR	13,563	-	13,563	-	-	-	3,467	-
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	UT	14,828	-	-	-	14,828	-	-	-
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	WA	4,167	-	-	4,167	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	WYP	5,752	-	-	-	5,752	-	-	-
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	WYU	1,158	-	-	-	1,158	-	-	-
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	CA	924	924	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	1,027	-	-	-	-	1,027	-	-
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	OR	7,501	-	7,501	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	UT	7,072	-	-	-	7,072	-	-	-
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	WA	1,939	-	-	1,939	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	2,678	-	-	-	2,678	-	-	-
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	352	-	-	-	352	-	-	-
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	CA	464	464	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	IDU	263	-	-	-	-	263	-	-
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	OR	2,010	-	2,010	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	UT	5,559	-	-	-	5,559	-	-	-
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	WA	555	-	-	555	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	WYP	897	-	-	-	887	-	-	-
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	WYU	171	-	-	-	171	-	-	-
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	524	524	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	695	-	-	-	-	695	-	-
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	4,205	-	4,205	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	14,975	-	-	-	14,975	-	-	-
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	796	-	-	796	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	1,624	-	-	-	1,624	-	-	-
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	627	-	-	-	627	-	-	-
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	CA	1,282	1,282	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	IDU	2,003	-	-	-	-	2,003	-	-
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	OR	11,622	-	11,622	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	UT	13,552	-	-	-	13,552	-	-	-
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	WA	3,152	-	-	3,152	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	WYP	3,618	-	-	-	3,618	-	-	-
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	WYU	506	-	-	-	506	-	-	-
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	CA	243	243	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	IDU	210	-	-	-	-	210	-	-
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	OR	2,330	-	2,330	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	UT	2,178	-	-	-	-	2,178	-	-
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	WA	568	-	-	568	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	WYP	382	-	-	-	382	-	-	-
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	WYU	82	-	-	-	82	-	-	-
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND	CA	378	378	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND	IDU	831	-	-	-	-	831	-	-
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND	OR	4,900	-	4,900	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND	UT	5,938	-	-	-	5,938	-	-	-
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND	WA	1,176	-	-	1,176	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND	WYP	984	-	-	-	984	-	-	-
4030000	DEPN EXPENSE-ELECT 3692000	SERVICES - UNDERGROUND	WYU	344	-	-	-	344	-	-	-
4030000	DEPN EXPENSE-ELECT 3700000	METERS	CA	299	299	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3700000	METERS	IDU	679	-	-	-	-	679	-	-
4030000	DEPN EXPENSE-ELECT 3700000	METERS	OR	3,471	-	3,471	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3700000	METERS	UT	3,739	-	-	-	3,739	-	-	-
4030000	DEPN EXPENSE-ELECT 3700000	METERS	WA	548	-	-	548	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3700000	METERS	WYP	570	-	-	-	570	-	-	-
4030000	DEPN EXPENSE-ELECT 3700000	METERS	WYU	105	-	-	-	105	-	-	-
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES	CA	15	15	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES	IDU	10	-	-	-	-	10	-	-
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES	OR	127	-	127	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES	UT	268	-	-	-	268	-	-	-
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES	WA	18	-	-	18	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES	WYP	50	-	-	-	50	-	-	-



Depreciation Expense
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES WYU	9	-	-	-	9	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS CA	27	27	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS IDU	38	-	-	-	-	-	38	-	-
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS OR	710	-	710	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS UT	1,040	-	-	-	-	1,040	-	-	-
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS WA	106	-	-	106	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS WYP	248	-	-	-	248	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS WYU	66	-	-	-	66	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS IDU	0	-	-	-	-	-	0	-	-
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS SG	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS SO	1	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS UT	2	-	-	-	-	2	-	-	-
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS WYP	1	-	-	-	1	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS WYU	0	-	-	-	0	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS CA	62	-	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS CN	126	3	39	9	9	60	5	-	-
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS IDU	188	-	-	-	-	-	188	-	-
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS OR	642	-	642	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS SE	17	0	4	1	3	7	1	0	-
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS SG	144	2	39	12	20	63	8	0	-
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS SO	1,622	35	457	128	210	700	92	0	-
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS UT	700	-	-	-	-	700	-	-	-
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS WA	291	-	-	291	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS WYP	189	-	-	-	189	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS WYU	94	-	-	-	94	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE CA	5	5	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE CN	43	1	13	3	3	21	2	-	-
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE IDU	5	-	-	-	-	-	5	-	-
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE OR	75	-	75	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE SE	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE SG	78	1	21	6	11	34	5	0	-
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE SO	533	12	150	42	69	230	30	0	-
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE UT	40	-	-	-	-	40	-	-	-
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE WA	3	-	-	3	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE WYP	27	-	-	-	27	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE WYU	2	-	-	-	2	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS CA	8	8	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS CN	619	15	193	43	45	298	26	-	-
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS IDU	72	-	-	-	-	-	72	-	-
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS OR	174	-	174	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS SE	4	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS SG	479	7	130	39	66	209	28	0	-
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS SO	8,476	184	2,386	671	1,096	3,659	479	2	-
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS UT	124	-	-	-	-	124	-	-	-
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS WA	58	-	-	58	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS WYP	349	-	-	-	349	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS WYU	9	-	-	-	9	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT CN	0	0	0	0	0	0	0	-	-
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT IDU	0	-	-	-	-	-	0	-	-
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT OR	0	-	0	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT SG	7	0	2	1	1	3	0	0	-
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT SO	14	0	4	1	2	6	1	0	-
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT UT	1	-	-	-	-	1	-	-	-
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT WYP	0	-	-	-	0	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT WYU	1	-	-	-	1	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT CA	7	7	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT IDU	21	-	-	-	-	-	21	-	-
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT OR	106	-	106	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT SG	231	3	63	19	32	101	13	0	-
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT SO	10	0	3	1	1	4	1	0	-
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT UT	134	-	-	-	-	134	-	-	-
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT WA	28	-	-	28	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT WYP	48	-	-	-	48	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT WYU	0	-	-	-	0	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" CA	32	32	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" IDU	89	-	-	-	-	-	89	-	-
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" OR	447	-	447	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" SE	4	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" SG	965	15	262	78	132	421	56	0	-
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" SO	84	2	24	7	11	36	5	0	-
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" UT	617	-	-	-	-	617	-	-	-
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" WA	112	-	-	112	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" WYP	152	-	-	-	152	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" WYU	16	-	-	-	16	-	-	-	-



Depreciation Expense
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4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT CA	17	17	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT IDU	64	-	-	-	-	-	64	-	-
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT OR	439	-	439	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT SE	60	1	15	5	9	27	4	0	-
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT SG	320	5	87	26	44	140	19	0	-
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT SO	244	5	69	19	32	105	14	0	-
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT UT	387	-	-	-	-	387	-	-	-
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT WA	70	-	-	70	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT WYP	129	-	-	-	129	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT WYU	5	-	-	-	5	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT CA	259	-	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT CN	165	4	51	11	12	80	7	-	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT IDU	491	-	-	-	-	-	491	-	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT OR	3,269	-	3,269	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT SE	12	0	3	1	2	5	1	0	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT SG	7,833	118	2,126	637	1,076	3,420	454	3	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT SO	4,146	90	1,167	328	536	1,790	234	1	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT UT	2,749	-	-	-	-	2,749	-	-	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT WA	508	-	-	508	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT WYP	996	-	-	-	996	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT WYU	254	-	-	-	254	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT CA	27	27	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT IDU	27	-	-	-	-	-	27	-	-
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT OR	220	-	220	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT SE	7	0	2	1	1	3	0	0	-
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT SG	363	5	99	30	50	159	21	0	-
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT SO	45	1	13	4	6	19	3	0	-
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT UT	171	-	-	-	-	171	-	-	-
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT WA	44	-	-	44	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT WYP	56	-	-	-	56	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT WYU	9	-	-	-	9	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT CA	3	3	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT CN	4	0	1	0	0	2	0	-	-
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT IDU	4	-	-	-	-	-	4	-	-
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT OR	61	-	61	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT SE	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT SG	139	2	38	11	19	61	8	0	-
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT SO	109	2	31	9	14	47	6	0	-
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT UT	69	-	-	-	-	69	-	-	-
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT WA	9	-	-	9	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT WYP	11	-	-	-	11	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT WYU	1	-	-	-	1	-	-	-	-
4030000 Total			749,728	16,285	208,485	59,801	99,839	322,785	42,336	198	-
4032000	DEPR - STEAM 565131	DEPR - PROD STEAM NOT CLASSIFIED SG	7,270	110	1,973	591	998	3,174	421	3	-
4032000	DEPR - STEAM 565247	DEPR - Prod Steam UT STEP OTHER	184,131	-	-	-	-	-	-	-	184,131
4032000 Total			191,400	110	1,973	591	998	3,174	421	3	184,131
4033000	DEPR - HYDRO 565133	DEPR - PROD HYDRO NOT CLASSIFIED SG-P	2,271	34	616	185	312	992	132	1	-
4033000	DEPR - HYDRO 565133	DEPR - PROD HYDRO NOT CLASSIFIED SG-U	(217)	(3)	(59)	(18)	(30)	(95)	(13)	(0)	-
4033000 Total			2,054	31	557	167	282	897	119	1	-
4034000	DEPR - OTHER 565134	DEPR - PROD OTHER NOT CLASSIFIED SG	200	3	54	16	27	87	12	0	-
4034000 Total			200	3	54	16	27	87	12	0	-
4035000	DEPR-TRANSMISSION 565141	DEPR - TRANS ASSETS NOT CLASSIFIED SG	3,229	49	876	262	443	1,410	187	1	-
4035000 Total			3,229	49	876	262	443	1,410	187	1	-
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED CA	34	34	-	-	-	-	-	-	-
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED IDU	(2,383)	-	-	-	-	-	(2,383)	-	-
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED OR	898	-	898	-	-	-	-	-	-
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED UT	(22,033)	-	-	-	-	(22,033)	-	-	-
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED WA	435	-	-	435	-	-	-	-	-
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED WYP	(1,766)	-	-	-	(1,766)	-	-	-	-
4036000 Total			(24,814)	34	898	435	(1,766)	(22,033)	(2,383)	-	-
4037000	DEPR - GENERAL 565201	DEPR - GEN ASSETS NOT CLASSIFIED SG	3,148	47	854	256	432	1,374	183	1	-
4037000 Total			3,148	47	854	256	432	1,374	183	1	-
4039999	DEPR EXP-ELEC, OTH 565970	DEPRECIATION-JOINT OWNER BILLED-CREDIT SG	(221)	(3)	(60)	(18)	(30)	(97)	(13)	(0)	-
4039999 Total			(221)	(3)	(60)	(18)	(30)	(97)	(13)	(0)	-
Grand Total			924,724	16,555	213,638	61,511	100,226	307,598	40,862	204	184,131

B4. AMORTIZATION EXPENSE



Amortization Expense

Sum of Range: 01/2020 - 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	IDU	20	-	-	-	-	20	-	-
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	SG	581	9	158	47	80	254	34	0
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	SG-P	2,650	40	719	215	364	1,157	154	1
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	SG-U	313	5	85	25	43	137	18	0
4040000	AMOR LTD TRM PLNT 3031040	INTANGIBLE PLANT	OR	9	-	9	-	-	-	-	-
4040000	AMOR LTD TRM PLNT 3031040	INTANGIBLE PLANT	SG	977	15	265	79	134	426	57	0
4040000	AMOR LTD TRM PLNT 3031040	INTANGIBLE PLANT	UT	34	-	-	-	34	-	-	-
4040000	AMOR LTD TRM PLNT 3031040	INTANGIBLE PLANT	WYP	59	-	-	-	59	-	-	-
4040000	AMOR LTD TRM PLNT 3031050	RWT - RCMS WORK TRACKING	SO	25	1	7	2	3	11	1	0
4040000	AMOR LTD TRM PLNT 3031830	CUSTOMER SERVICE SYSTEM	CN	5,951	141	1,851	409	436	2,862	252	-
4040000	AMOR LTD TRM PLNT 3032040	SAP	SO	2,597	56	731	205	336	1,121	147	1
4040000	AMOR LTD TRM PLNT 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	23	1	7	2	3	10	1	0
4040000	AMOR LTD TRM PLNT 3032360	2002 GRID NET POWER COST MODELING	SO	5	0	2	0	1	2	0	0
4040000	AMOR LTD TRM PLNT 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	13	0	4	1	2	6	1	0
4040000	AMOR LTD TRM PLNT 3032640	TIBCO SOFTWARE	SO	441	10	124	35	57	190	25	0
4040000	AMOR LTD TRM PLNT 3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	4	0	1	0	1	2	0	0
4040000	AMOR LTD TRM PLNT 3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	7	0	2	1	1	3	0	0
4040000	AMOR LTD TRM PLNT 3032740	GADSBY INTANGIBLE ASSETS	SG	4	0	1	0	0	2	0	0
4040000	AMOR LTD TRM PLNT 3032760	SWIFT 2 IMPROVEMENTS	SG	432	7	117	35	59	189	25	0
4040000	AMOR LTD TRM PLNT 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	24	0	7	2	3	11	1	0
4040000	AMOR LTD TRM PLNT 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	5	0	1	0	1	2	0	0
4040000	AMOR LTD TRM PLNT 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	1	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3032830	VP/PRO - XEROX CUST STMT FRMTR ENHANCE -	SO	102	2	29	8	13	44	6	0
4040000	AMOR LTD TRM PLNT 3032860	WEB SOFTWARE	SO	1,855	40	522	147	240	801	105	0
4040000	AMOR LTD TRM PLNT 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	360	5	98	29	49	157	21	0
4040000	AMOR LTD TRM PLNT 3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	220	5	62	17	28	95	12	0
4040000	AMOR LTD TRM PLNT 3033080	STEAM PLANT INTANGIBLE ASSETS	SG	3,132	47	850	254	430	1,367	182	1
4040000	AMOR LTD TRM PLNT 3033170	GTX VERSION 7 SOFTWARE	CN	801	19	249	55	59	385	34	-
4040000	AMOR LTD TRM PLNT 3033210	ArcFM Software	SO	367	8	103	29	47	158	21	0
4040000	AMOR LTD TRM PLNT 3033220	MONARCH EMS/SCADA	SO	2,965	64	835	235	384	1,280	167	1
4040000	AMOR LTD TRM PLNT 3033230	VREALIZE VMWARE - SHARED	SO	308	7	87	24	40	133	17	0
4040000	AMOR LTD TRM PLNT 3033240	IEE - Itron Enterprise Addition	CN	738	17	229	51	54	355	31	-
4040000	AMOR LTD TRM PLNT 3033250	AMI Metering Software	CN	4,633	110	1,441	318	339	2,229	196	-
4040000	AMOR LTD TRM PLNT 3033260	Big Data & Analytics	SO	475	10	134	38	61	205	27	0
4040000	AMOR LTD TRM PLNT 3033310	C&T - ENERGY TRADING SYSTEM	SC	2,273	49	640	180	294	981	128	1
4040000	AMOR LTD TRM PLNT 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	13	0	4	1	2	6	1	0
4040000	AMOR LTD TRM PLNT 3033370	DISTRIBUTION INTANGIBLES	WYP	4	-	-	-	4	-	-	-
4040000	AMOR LTD TRM PLNT 3033390	RMT TRADE SYSTEM	SO	190	4	53	15	25	82	11	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	CA	2	2	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	CN	1	0	0	0	0	0	0	-
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	IDU	3	-	-	-	-	3	-	-
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	OR	3	-	3	-	-	-	-	-
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	SE	1	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	SG	8,937	135	2,425	726	1,227	3,902	518	3
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	SO	435	9	123	34	56	188	25	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	UT	4	-	-	-	-	4	-	-
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	WA	3	-	-	3	-	-	-	-
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	WYP	49	-	-	-	49	-	-	-
4040000	AMOR LTD TRM PLNT 3035320	HYDRO PLANT INTANGIBLES	SG	148	2	40	12	20	64	9	0
4040000	AMOR LTD TRM PLNT 3035320	HYDRO PLANT INTANGIBLES	SG-P	15	0	4	1	2	6	1	0
4040000	AMOR LTD TRM PLNT 3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	312	5	85	25	43	136	18	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	0	0	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	287	-	287	-	-	-	-	-
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	277	6	78	22	36	119	16	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	11	-	-	-	-	11	-	-
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	85	-	-	85	-	-	-	-
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	53	-	-	-	53	-	-	-
4040000 Total				43,232	831	12,470	3,371	5,137	19,129	2,284	10
4049000	AMR LTD TRM PLNT-OTH 566201	Amort Exp - Hydro - UT Klamath Adj	OTHER	4,247	-	-	-	-	-	-	4,247
4049000	AMR LTD TRM PLNT-OTH 566970	AMORTIZATION JO BILL CREDIT	SG	(252)	(4)	(68)	(20)	(35)	(110)	(15)	(0)
4049000 Total				3,995	(4)	(68)	(20)	(35)	(110)	(15)	(0)
4061000	EL PLNT ACQ ADJ-CM 566920	AMORT ELEC PLANT ACQ ADJ	SG	7,525	113	2,042	612	1,033	3,286	436	3
4061000	EL PLNT ACQ ADJ-CM 566920	AMORT ELEC PLANT ACQ ADJ	UT	302	-	-	-	-	302	-	-
4061000 Total				7,827	113	2,042	612	1,033	3,587	436	3
4073000	REGULATORY DEBITS 566940	AMORT OF REG ASSETS - DEBITS	SG	15	0	4	1	2	7	1	0
4073000	REGULATORY DEBITS 566902	Preferred Stock Repurchase Loss Amort	OTHER	124	-	-	-	-	-	-	124
4073000 Total				140	0	4	1	2	7	1	0
4074100	Reg Credits-BPA Exch 301101	BPA Reg Bill Bal Acct - Residential	IDU	5,159	-	-	-	-	-	5,159	-
4074100	Reg Credits-BPA Exch 301101	BPA Reg Bill Bal Acct - Residential	OR	41,624	-	41,624	-	-	-	-	-
4074100	Reg Credits-BPA Exch 301101	BPA Reg Bill Bal Acct - Residential	WA	11,920	-	-	11,920	-	-	-	-
4074100	Reg Credits-BPA Exch 301201	BPA Reg Bill Bal Acct - Commercial	IDU	330	-	-	-	-	-	330	-
4074100	Reg Credits-BPA Exch 301201	BPA Reg Bill Bal Acct - Commercial	OR	896	-	896	-	-	-	-	-



Amortization Expense

Sum of Range: 01/2020 - 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	WA	573	-	-	573	-	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	IDU	33	-	-	-	33	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	OR	1	-	1	-	-	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	WA	15	-	-	15	-	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	IDU	1,752	-	-	-	1,752	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	OR	772	-	772	-	-	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	WA	643	-	-	643	-	-	-
4074100	Reg Credits-BPA Exch	301601	BPA Reg Bill Bal Acct - St/Hwy Lighting	OR	0	-	0	-	-	-	-
4074100 Total					63,718	-	43,294	13,151	-	7,274	-
4074200	Reg Credits-BPA Exch	505201	Regional Bill Intchg Rec/Del-OR (PP)	OR	(43,294)	-	(43,294)	-	-	-	-
4074200	Reg Credits-BPA Exch	505202	Regional Bill Intchg Rec/Del-WA (PP)	WA	(13,151)	-	-	(13,151)	-	-	-
4074200	Reg Credits-BPA Exch	505204	Regional Bill Intchg Rec/Del-ID (RMP)	IDU	(7,274)	-	-	-	(7,274)	-	-
4074200 Total					(63,718)	-	(43,294)	(13,151)	-	(7,274)	-
Grand Total					55,194	941	14,448	3,964	6,138	22,613	2,706
										13	4,372

B5. TAXES OTHER THAN INCOME



Taxes Other Than Income
 Sum of Range: 01/2020 - 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4081000	TAX.OTH INC-U OP I	584960	Taxes Other Non-Income - Credit	SO	(459)	(10)	(129)	(36)	(59)	(198)	(26)	(0)	-
4081000 Total					(459)	(10)	(129)	(36)	(59)	(198)	(26)	(0)	-
4081500	PROPERTY TAXES	579000	PROPERTY TAX	GPS	159,320	3,454	44,837	12,606	20,607	68,779	8,995	42	-
4081500 Total					159,320	3,454	44,837	12,606	20,607	68,779	8,995	42	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	CA	1,225	1,225	-	-	-	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	OR	29,678	-	29,678	-	-	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	UT	8	-	-	-	8	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WYP	1,852	-	-	-	1,852	-	-	-	-
4081800 Total					32,762	1,225	29,678	-	1,852	8	-	-	-
4081990	MISC TAXES - OTHER	583260	PUBLIC UTILITY TAX	SO	12,470	270	3,509	987	1,613	5,383	704	3	-
4081990	MISC TAXES - OTHER	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	1,499	-	1,499	-	-	-	-	-	-
4081990	MISC TAXES - OTHER	583263	MONTANA ENERGY TAX	SE	201	3	50	15	30	89	13	0	-
4081990	MISC TAXES - OTHER	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	25	-	-	25	-	-	-	-	-
4081990	MISC TAXES - OTHER	583266	IDAHO KILOWATT HOUR TAX	SE	73	1	18	6	11	32	5	0	-
4081990	MISC TAXES - OTHER	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	92	-	-	-	-	92	-	-	-
4081990	MISC TAXES - OTHER	583269	MONTANA WHOLESALE ENERGY TAX	SE	143	2	36	11	22	63	9	0	-
4081990	MISC TAXES - OTHER	583273	Wyoming Wind Generation Tax	SG	2,295	35	623	186	315	1,002	133	1	-
4081990	MISC TAXES - OTHER	583274	Nevada Commerce Tax	SO	24	1	7	2	3	11	1	0	-
4081990	MISC TAXES - OTHER	584100	GOVERNMENT ROYALTIES	SE	459	7	114	35	70	202	30	0	-
4081990 Total					17,281	318	5,857	1,267	2,156	6,782	896	4	-
Grand Total					208,904	4,987	80,243	13,837	24,555	75,370	9,866	46	-

B6. FEDERAL INCOME TAXES



Interest Expense & Renewable Energy Tax Credits

Twelve Months Ended - December 2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account		Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4091000	INC TX UTIL OP INC	310310	Renewable Electricity Production Tax Cre	SG	(89,378)	(1,348)	(24,255)	(7,264)	(12,273)	(39,024)	(5,182)	(33)	-
4091000	INC TX UTIL OP INC	310312	Mining Rescue Training Credit ~ Energy W	SE	-	-	-	-	-	-	-	-	-
4091000	INC TX UTIL OP INC	310313	Mining Rescue Training Credit ~ PMI	SE	(23)	(0)	(6)	(2)	(3)	(10)	(1)	(0)	-
4091000	INC TX UTIL OP INC	310315	Investment Tax Credit - Solar Arrays	SG	-	-	-	-	-	-	-	-	-
4091000	INC TX UTIL OP INC	310318	Research and Experimentation Credits	SO	-	-	-	-	-	-	-	-	-
4091000	INC TX UTIL OP INC	600600	Fuel Tax Credit	SE	(17)	(0)	(4)	(1)	(3)	(7)	(1)	(0)	-
4091000	INC TX UTIL OP INC	900900	Foreign Tax Credit	SO	(2)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	-
4091000 Total					(89,419)	(1,348)	(24,266)	(7,267)	(12,279)	(39,042)	(5,184)	(33)	-
4091100	STATE INC TAX ELEC	311311	Utah Renewable Energy Production Tax Cre	SG	-	-	-	-	-	-	-	-	-
4091100 Total					-	-	-	-	-	-	-	-	-
4118000	GAINS-DISPOS OF ALLO	ALOW	Sales of S02 Allowances	SE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4118000 Total					(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4191000	AFUDC - OTHER	UNAS	Unassigned	SNP	(98,116)	(1,907)	(26,657)	(7,519)	(12,697)	(43,738)	(5,553)	(27)	(18)
4191000 Total					(98,116)	(1,907)	(26,657)	(7,519)	(12,697)	(43,738)	(5,553)	(27)	(18)
4211000	GAIN DISPOS PROP	DISP	Sale of Utility Plant	OR	300	-	300	-	-	-	-	-	-
4211000	GAIN DISPOS PROP	DISP	Sale of Utility Plant	SO	(2,295)	(50)	(646)	(182)	(297)	(991)	(130)	(1)	-
4211000	GAIN DISPOS PROP	DISP	Sale of Utility Plant	UT	(123)	-	-	-	-	(123)	-	-	-
4211000 Total					(2,117)	(50)	(346)	(182)	(297)	(1,113)	(130)	(1)	-
4212000	LOSS DISPOS PROP	DISP	Sale of Utility Plant	SO	0	0	0	0	0	0	0	0	-
4212000	LOSS DISPOS PROP	DISP	Sale of Utility Plant	WA	3	-	-	3	-	-	-	-	-
4212000	LOSS DISPOS PROP	DISP	Sale of Utility Plant	WYP	1	-	-	-	1	-	-	-	-
4212000 Total					5	0	0	3	1	0	0	0	-
4270000	INT ON LNG-TRM DBT	UNAS	Unassigned	SNP	361,470	7,026	98,207	27,700	46,777	161,135	20,460	98	68
4270000	INT ON LNG-TRM DBT	UNAS	Unassigned	SNP	31,567	614	8,576	2,419	4,085	14,072	1,787	9	6
4270000	INT ON LNG-TRM DBT	UNAS	Unassigned	SNP	1,561	30	424	120	202	696	88	0	0
4270000	INT ON LNG-TRM DBT	UNAS	Unassigned	SNP	849	17	231	65	110	379	48	0	0
4270000 Total					395,447	7,686	107,438	30,304	51,174	176,281	22,383	107	74
4280000	AMT DBT DISC & EXP	UNAS	Unassigned	SNP	1,077	21	293	83	139	480	61	0	0
4280000	AMT DBT DISC & EXP	UNAS	Unassigned	SNP	3,353	65	911	257	434	1,495	190	1	1
4280000 Total					4,430	86	1,204	339	573	1,975	251	1	1
4281000	AMORTZN OF LOSS	UNAS	Unassigned	SNP	582	11	158	45	75	260	33	0	0
4281000 Total					582	11	158	45	75	260	33	0	0
4290000	AMT PREM ON DEBT	UNAS	Unassigned	SNP	(11)	(0)	(3)	(1)	(1)	(5)	(1)	(0)	(0)
4290000 Total					(11)	(0)	(3)	(1)	(1)	(5)	(1)	(0)	(0)
4310000	OTHER INTEREST EX	UNAS	Unassigned	SNP	12,476	242	3,390	956	1,614	5,561	706	3	2
4310000 Total					12,476	242	3,390	956	1,614	5,561	706	3	2
4313000	INT EXP ON REG LIAB	UNAS	Unassigned	SNP	11,542	224	3,136	884	1,494	5,145	653	3	2
4313000 Total					11,542	224	3,136	884	1,494	5,145	653	3	2
4320000	AFUDC - BORROWED	UNAS	Unassigned	SNP	(48,644)	(945)	(13,216)	(3,728)	(6,295)	(21,684)	(2,753)	(13)	(9)
4320000	AFUDC - BORROWED	UNAS	Unassigned	SNP	790	15	215	61	102	352	45	0	0
4320000 Total					(47,854)	(930)	(13,001)	(3,667)	(6,193)	(21,332)	(2,709)	(13)	(9)



Schedule M (Actuals)
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 (Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAP	105105	30% Capitalized labor costs for PowerTax	SO		-	-	-	-	-	-	-	-
SCHMAP	105127	Book Depr Allocated to Medicare and M&E	SCHMDEXP	172	3	40	11	19	57	8	0	-
SCHMAP	110200	Tax Percentage Depletion - Deer Creek	SE		-	-	-	-	-	-	-	-
SCHMAP	120101	Other A/R Bad Debt Write-offs	BADDEBT		-	-	-	-	-	-	-	-
SCHMAP	130100	Non - Deductible Expenses	SO	1,740	38	490	138	225	751	98	0	-
SCHMAP	130400	PMINon deductible Exp	SE	5	0	1	0	1	2	0	0	-
SCHMAP	130505	Executive Compensation 162(m)	SO	278	6	78	22	36	120	16	0	-
SCHMAP	130550	MEHC Insurance Services-Premium	SO		-	-	-	-	-	-	-	-
SCHMAP	130700	Mining Rescue Training Credit Addback	SE		-	-	-	-	-	-	-	-
SCHMAP	130750	Non deductible Fringe Benefits	SO	333	7	94	26	43	144	19	0	-
SCHMAP	130755	Non deductible Parking Costs	SO	957	21	269	76	124	413	54	0	-
SCHMAP	130900	Non - Deductible Executive Comp	SO		-	-	-	-	-	-	-	-
SCHMAP	505505	Income Tax Interest	SO	1	0	0	0	0	1	0	0	-
SCHMAP	610106	PMIFuel Tax Cr	SE	17	0	4	1	3	7	1	0	-
SCHMAP	610107	PMI Dividend Gross Up for Foreign Tax Cr	SO	2	0	0	0	0	1	0	0	-
SCHMAP	7201051	Contra Medicare Subsidy	SO		-	-	-	-	-	-	-	-
SCHMAP	920106	PMI Dividend Received Deduction	SE		-	-	-	-	-	-	-	-
SCHMAP	920145	PMI Mining Rescue Training Credit Addback	SE	23	0	6	2	3	10	1	0	-
SCHMAP Total				3,528	76	983	277	454	1,506	198	1	-
SCHMAT	105100	Capitalized Labor Costs	SO	4,185	91	1,178	331	541	1,807	236	1	-
SCHMAT	105120	Book Depreciation	SCHMDEXP	1,160,555	20,777	268,122	77,198	125,786	386,044	51,283	256	-
SCHMAT	105121	PMI Book Depreciation	SE	15,868	230	3,957	1,215	2,405	7,005	1,050	6	-
SCHMAT	105123	Sec. 481a Adj - Repair Deduction	SG		-	-	-	-	-	-	-	-
SCHMAT	105130	CIAC	CIAC	109,924	3,399	29,626	7,085	11,363	52,918	5,535	-	-
SCHMAT	105137	Auto Depreciation	SO		-	-	-	-	-	-	-	-
SCHMAT	105140	Highway relocation	SNPD	3,814	118	1,028	246	394	1,836	192	-	-
SCHMAT	105142	Avoided Costs	SNP	88,441	1,719	24,028	6,777	11,445	39,425	5,006	24	17
SCHMAT	105145	Acquisition Adjustment Amort	SG		-	-	-	-	-	-	-	-
SCHMAT	105146	Capitalization of Test Energy	SG	2,663	40	723	216	366	1,163	154	1	-
SCHMAT	105147	Sec 1031 Like Kind Exchange	SO		-	-	-	-	-	-	-	-
SCHMAT	105165	Coal Mine Development	SE		-	-	-	-	-	-	-	-
SCHMAT	105170	Coal Mine Receding Face (Extension)	SE		-	-	-	-	-	-	-	-
SCHMAT	105180	Steam Rts Blundell Geothml Bk Depr	SG		-	-	-	-	-	-	-	-
SCHMAT	105205	Coal Mine Development-30%Amort	SE		-	-	-	-	-	-	-	-
SCHMAT	105471	UT Kalamath Relicensing Costs	OTHER		-	-	-	-	-	-	-	-
SCHMAT	110100	Book Cost Depletion	SE		-	-	-	-	-	-	-	-
SCHMAT	110105	SRC Book Depletion step up basis adj	SG		-	-	-	-	-	-	-	-
SCHMAT	1101051	SRC Book Cost Depletion	SG		-	-	-	-	-	-	-	-
SCHMAT	120105	Willow Wind Account Receivable	WA		-	-	-	-	-	-	-	-
SCHMAT	205100	Coal Pile Inventory Adjustment	SE		-	-	-	-	-	-	-	-
SCHMAT	205210	ERC (Emission Reduction Credit) Impairme	SE		-	-	-	-	-	-	-	-
SCHMAT	205411	PMI Sec 263A Adjustment	SE		-	-	-	-	-	-	-	-
SCHMAT	210105	Self Insured Health Benefit	SO		-	-	-	-	-	-	-	-
SCHMAT	210120	Prepaid Taxes-UT PUC	UT		-	-	-	-	-	-	-	-
SCHMAT	210130	Prepaid Taxes-ID PUC	IDU		-	-	-	-	-	-	-	-
SCHMAT	210200	Prepaid Taxes-property taxes	GPS	(6,510)	(141)	(1,832)	(515)	(842)	(2,810)	(368)	(2)	-
SCHMAT	220100	Bad Debts Allowance - Cash Basis	BADDEBT	9,506	406	3,524	1,263	853	3,250	212	-	-
SCHMAT	320110	Transition Team Costs-UT	UT		-	-	-	-	-	-	-	-
SCHMAT	320115	Misc - Reg Assets/Reg Liab-Total	OTHER		-	-	-	-	-	-	-	-
SCHMAT	320140	May 2000 Transition Plan Costs-OR	OR		-	-	-	-	-	-	-	-
SCHMAT	320210	Research & Exper. Sec. 174 Amort.	SO		-	-	-	-	-	-	-	-
SCHMAT	320220	Glenrock Excluding Reclamation-UT rate o	UT		-	-	-	-	-	-	-	-
SCHMAT	320230	FAS 87/88 Writeoff-UT rate order	UT		-	-	-	-	-	-	-	-
SCHMAT	320270	Reg Asset FAS 158 Pension Liab Adj	SO	17,101	371	4,813	1,353	2,212	7,383	966	4	-
SCHMAT	320280	Reg Asset FAS 158 Post Retire Liab	SO	0	0	0	0	0	0	0	0	-
SCHMAT	320281	Reg Asset - Post-Retirement Settlement L	SO	3,338	72	939	264	432	1,441	188	1	-
SCHMAT	320282	Reg Asset - Post-Retirement Settlement L	UT	1,544	-	-	-	-	1,544	-	-	-
SCHMAT	320283	Reg Asset - Post-Retirement Settlement L	WYU		-	-	-	-	-	-	-	-
SCHMAT	330100	Amort. Pollution Control Facility	SG		-	-	-	-	-	-	-	-
SCHMAT	415110	Def Reg Asset-Transmission Srvc Deposit	SG		-	-	-	-	-	-	-	-
SCHMAT	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	2,502	-	-	-	-	-	-	-	2,502
SCHMAT	415120	Def Reg Asset-Foote Creek Contract	SG		-	-	-	-	-	-	-	-
SCHMAT	415300	Environmental Cleanup Accrual	SO		-	-	-	-	-	-	-	-



Schedule M (Actuals)
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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	415301	Environmental Costs WA	WA	122	-	-	122	-	-	-	-
SCHMAT	415406	Reg Asset Utah ECAM	OTHER	-	-	-	-	-	-	-	-
SCHMAT	415423	Contra PP&E Deer Creek	SE	-	-	-	-	-	-	-	-
SCHMAT	415424	Contra Reg Asset - Deer Creek Abandonmen	SE	17,233	250	4,297	1,320	2,612	7,607	1,140	6
SCHMAT	415425	Contra Reg Asset - UMWA Pension	OTHER	-	-	-	-	-	-	-	-
SCHMAT	415430	Reg Asset - CA - Transportation Electri	OTHER	(87)	-	-	-	-	-	-	(87)
SCHMAT	415500	Cholla Plt Transact Costs-APS Amort	SGCT	-	-	-	-	-	-	-	-
SCHMAT	415510	WA Disallowed Colstrip #3 Write-off	WA	52	-	52	-	-	-	-	-
SCHMAT	415555	WY PCAM Def Net Power Costs	WYP	-	-	-	-	-	-	-	-
SCHMAT	415640	IDAI Costs-Direct Access-CA	CA	-	-	-	-	-	-	-	-
SCHMAT	415650	SB 1149-Related Reg Assets-OR	OTHER	-	-	-	-	-	-	-	-
SCHMAT	415680	OR Deferred Intevenor Funding Grants	OR	-	-	-	-	-	-	-	-
SCHMAT	415700	Reg Liability BPA balancing accounts-OR	OTHER	-	-	-	-	-	-	-	-
SCHMAT	415701	CA Deferred Intervenor Funding	CA	-	-	-	-	-	-	-	-
SCHMAT	415702	Reg Asset - Lake Side Liq.	WYP	27	-	-	27	-	-	-	-
SCHMAT	415703	Goodnoe Hills Liquidation Damages - WY	WYP	21	-	-	21	-	-	-	-
SCHMAT	415704	Reg Liability - Tax Revenue Adjustment -	UT	-	-	-	-	-	-	-	-
SCHMAT	415705	Reg Liability - Tax Revenue Adjustment -	WYP	-	-	-	-	-	-	-	-
SCHMAT	415710	Reg Liability - WA - Accelerated Depreci	WA	12,608	-	12,608	-	-	-	-	-
SCHMAT	415728	Contra Reg Asset - Cholla U4 Closure - O	OR	757	757	-	-	-	-	-	-
SCHMAT	415729	Contra Reg Asset - Cholla U4 Closure - U	UT	1,280	-	-	-	1,280	-	-	-
SCHMAT	415730	Contra Reg Asset - Cholla U4 Closure - W	WYP	425	-	-	425	-	-	-	-
SCHMAT	415801	Contra RTO Grid West N/R Allowance	SG	-	-	-	-	-	-	-	-
SCHMAT	415802	Contra RTO Grid West N/R w/o-WA	WA	-	-	-	-	-	-	-	-
SCHMAT	415803	WA RTO Grid West N/R w/o	WA	-	-	-	-	-	-	-	-
SCHMAT	415804	RTO Grid West Notes Receivable-OR	OR	-	-	-	-	-	-	-	-
SCHMAT	415805	RTO Grid West Notes Receivable-WY	WYP	-	-	-	-	-	-	-	-
SCHMAT	415806	ID RTO Grid West N/R	IDU	-	-	-	-	-	-	-	-
SCHMAT	415822	Reg Asset - Pension MMT -UT	UT	-	-	-	-	-	-	-	-
SCHMAT	415827	Regulatory Asset - Post -Ret MMT -OR	OR	-	-	-	-	-	-	-	-
SCHMAT	415828	Regulatory Asset - Post -Ret MMT -WY	WYP	-	-	-	-	-	-	-	-
SCHMAT	415829	Reg Asset - Post - Ret MMT -UT	UT	-	-	-	-	-	-	-	-
SCHMAT	415830	Regulatory Asset - Post - Ret MMT -ID	IDU	-	-	-	-	-	-	-	-
SCHMAT	415831	Regulatory Asset - Post - Ret MMT -CA	CA	-	-	-	-	-	-	-	-
SCHMAT	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	(38)	-	-	-	-	-	-	(38)
SCHMAT	415841	Reg Asset - Emergency Service Programs -	OTHER	619	-	-	-	-	-	-	619
SCHMAT	415850	UNRECOVERED PLANT-POWERDALE	SG	-	-	-	-	-	-	-	-
SCHMAT	415852	Powerdale Decommissioning Reg Asset - ID	IDU	20	-	-	-	-	20	-	-
SCHMAT	415853	Powerdale Decommissioning Reg Asset - OR	OR	-	-	-	-	-	-	-	-
SCHMAT	415854	Powerdale Decommissioning Reg Asset - WA	WA	-	-	-	-	-	-	-	-
SCHMAT	415855	CA - January 2010 Storm Costs	OTHER	796	-	-	-	-	-	-	796
SCHMAT	415856	Powerdale Decommissioning Reg Asset - WY	WYP	-	-	-	-	-	-	-	-
SCHMAT	415857	ID - Deferred Overburden Costs	OTHER	(127)	-	-	-	-	-	-	(127)
SCHMAT	415858	WY - Deferred Overburden Costs	WYP	(359)	-	-	(359)	-	-	-	-
SCHMAT	415859	WY - Deferred Advertising Costs	WYP	-	-	-	-	-	-	-	-
SCHMAT	415865	Reg Asset - UT MPA	OTHER	-	-	-	-	-	-	-	-
SCHMAT	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER	-	-	-	-	-	-	-	-
SCHMAT	415868	Reg Asset - UT - Solar Incentive Program	OTHER	(2,502)	-	-	-	-	-	-	(2,502)
SCHMAT	415870	Deferred Excess Net Power Costs-CA	OTHER	-	-	-	-	-	-	-	-
SCHMAT	415871	Deferred Excess Net Power Costs-WY	WYP	-	-	-	-	-	-	-	-
SCHMAT	415872	Deferred Excess Net Power Costs - WY 08	OTHER	-	-	-	-	-	-	-	-
SCHMAT	415876	Deferred Excess Net PowerCosts - OR	OTHER	1,416	-	-	-	-	-	-	1,416
SCHMAT	415881	Deferral of Renewable Energy Credit - UT	OTHER	-	-	-	-	-	-	-	-
SCHMAT	415883	Deferral of Renewable Energy Credit - WY	OTHER	173	-	-	-	-	-	-	173
SCHMAT	415890	ID MEHC 2006 Transition Costs	IDU	-	-	-	-	-	-	-	-
SCHMAT	415891	WY - 2006 Transition Severance Costs	WYP	-	-	-	-	-	-	-	-
SCHMAT	415893	OR - MEHC Transition Service Costs	OTHER	-	-	-	-	-	-	-	-
SCHMAT	415895	OR RCAC Sept-Dec 07 deferred	OR	-	-	-	-	-	-	-	-
SCHMAT	415896	WA - Chehalis Plant Revenue Requirement	WA	-	-	-	-	-	-	-	-
SCHMAT	415897	Reg Asset MEHC Transition Service Costs	CA	-	-	-	-	-	-	-	-
SCHMAT	415898	Deferred Coal Costs - Naughton Contract	SE	-	-	-	-	-	-	-	-
SCHMAT	415900	OR SB 408 Recovery	OTHER	-	-	-	-	-	-	-	-
SCHMAT	415902	Reg Asset - UT REC's in Rates - Current	OTHER	-	-	-	-	-	-	-	-



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	415911	Contra Reg Asset - Naughton Unit #3 - CA	CA	-	-	-	-	-	-	-	-
SCHMAT	415912	Contra Reg Asset - Naughton Unit #3 - OR	OTHER	-	-	-	-	-	-	-	-
SCHMAT	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	-	-	-	-	-	-	-	-
SCHMAT	415914	Reg Asset - UT - Naughton U3 Costs	UT	-	-	-	-	-	-	-	-
SCHMAT	415915	Reg Asset - WY - Naughton U3 Costs	WYP	-	-	-	-	-	-	-	-
SCHMAT	415926	Reg Liability - Depreciation Decrease -	OTHER	1,407	-	-	-	-	-	-	1,407
SCHMAT	415927	Reg Liability - Depreciation Decrease De	WA	7	-	7	-	-	-	-	-
SCHMAT	415938	Reg Asset - Carbon Plant Decommissioning	CA	-	-	-	-	-	-	-	-
SCHMAT	415939	Reg Asset - Carbon Plant Decommissioning	WYP	523	-	-	523	-	-	-	-
SCHMAT	425100	Deferred Regulatory Expense	IDU	-	-	-	-	-	-	-	-
SCHMAT	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	(979)	-	-	-	-	-	-	(979)
SCHMAT	425125	Deferred Coal Cost - Arch	SE	-	-	-	-	-	-	-	-
SCHMAT	425205	Misc Def Dr-Prop Damage Repairs	SO	-	-	-	-	-	-	-	-
SCHMAT	425215	Uneamed Joint Use Pole Contact Revenu	SNPD	-	-	-	-	-	-	-	-
SCHMAT	425250	TGS Buyout-SG	SG	1	0	0	0	1	0	0	-
SCHMAT	425260	Lakeview Buyout-SG	SG	-	-	-	-	-	-	-	-
SCHMAT	425280	Joseph Settlement-SG	SG	-	-	-	-	-	-	-	-
SCHMAT	425295	BPA Conservation Rate Credit	SG	-	-	-	-	-	-	-	-
SCHMAT	425360	Hermiston Swap	SG	172	3	47	14	24	75	10	0
SCHMAT	425380	Idaho Customer Balancing Account	OTHER	-	-	-	-	-	-	-	-
SCHMAT	430100	Customer Service / Weatherization	OTHER	(204,571)	-	-	-	-	-	-	(204,571)
SCHMAT	430111	Reg Asset - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-
SCHMAT	430112	Reg Asset - Other - Balance Reclass	OTHER	-	-	-	-	-	-	-	-
SCHMAT	430113	Reg Asset - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-
SCHMAT	430117	Reg Asset - Current DSM	OTHER	-	-	-	-	-	-	-	-
SCHMAT	505115	Sales & Use Tax Accrual	SO	-	-	-	-	-	-	-	-
SCHMAT	505125	ACCRUED ROYALTIES	SE	6,718	97	1,675	515	1,018	2,965	444	2
SCHMAT	505140	Purchase Card Trans Provision	SO	-	-	-	-	-	-	-	-
SCHMAT	505160	CA PUC Fee	CA	-	-	-	-	-	-	-	-
SCHMAT	505170	West Valley Contract Termination Fee Acc	SG	-	-	-	-	-	-	-	-
SCHMAT	505200	Extraction Tax Paid / Accrued	SE	-	-	-	-	-	-	-	-
SCHMAT	505400	Bonus Liability	SO	(14)	(0)	(4)	(1)	(2)	(6)	(1)	(0)
SCHMAT	505450	Accrued Payroll Taxes	SO	24,084	522	6,778	1,906	3,115	10,397	1,360	6
SCHMAT	505500	Federal Income Tax Interest	SO	-	-	-	-	-	-	-	-
SCHMAT	505510	PMIVacationBonus Adjustment	SE	-	-	-	-	-	-	-	-
SCHMAT	505520	Bonus Accrual - PMI	SE	65	1	16	5	10	28	4	0
SCHMAT	505600	Sick Leave Vacation & Personal Time	SO	2,537	55	714	201	328	1,095	143	1
SCHMAT	505601	Sick Leave Accrual - PMI	SE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
SCHMAT	505700	Accrued Retention Bonus	SO	(113)	(2)	(32)	(9)	(15)	(49)	(6)	(0)
SCHMAT	605100	Trojan Decommissioning Costs	TROJD	(52)	(1)	(14)	(4)	(7)	(23)	(3)	(0)
SCHMAT	605710	Reverse Accrued Final Reclamation	OTHER	(367)	-	-	-	-	-	-	(367)
SCHMAT	605715	Trapper Mine Contract Obligation	SE	247	4	62	19	37	109	16	0
SCHMAT	610000	Coal Mine Development-PMI	SE	(30)	(0)	(7)	(2)	(5)	(13)	(2)	(0)
SCHMAT	610005	Sec 174 94-98 7 99-00 RAR	SO	-	-	-	-	-	-	-	-
SCHMAT	610100	PMIDevt Cost Amort	SE	-	-	-	-	-	-	-	-
SCHMAT	610111	PMIBCC Gain/Loss on Assets Disposed	SE	-	-	-	-	-	-	-	-
SCHMAT	610114	PMI EITF Pre-Stripping Costs	SE	-	-	-	-	-	-	-	-
SCHMAT	610115	PMIOverbuden Removal	SE	-	-	-	-	-	-	-	-
SCHMAT	610130	781 Shopping Incentive OR	OTHER	-	-	-	-	-	-	-	-
SCHMAT	610135	SB1149 Costs OR OTHER	OTHER	-	-	-	-	-	-	-	-
SCHMAT	610140	Oregon Rate Refund	OTHER	-	-	-	-	-	-	-	-
SCHMAT	610141	WA Rate Refunds	OTHER	-	-	-	-	-	-	-	-
SCHMAT	610143	Reg Liability - WA Low Energy Program	WA	(819)	-	-	(819)	-	-	-	-
SCHMAT	610144	Reg Liability - CA California Alternativ	OTHER	-	-	-	-	-	-	-	-
SCHMAT	610145	REG LIAB-DSM	OTHER	(16,648)	-	-	-	-	-	-	(16,648)
SCHMAT	610146	OR Reg Asset/Liability Consolidation	OR	-	-	-	-	-	-	-	-
SCHMAT	610148	Reg Liability - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-
SCHMAT	610149	Reg Liability - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-
SCHMAT	705210	Property Insurance	SO	-	-	-	-	-	-	-	-
SCHMAT	705230	West Valley Lease Reduction - WA	WA	-	-	-	-	-	-	-	-
SCHMAT	705231	West Valley Lease Reduction - OR	OR	-	-	-	-	-	-	-	-
SCHMAT	705232	West Valley Lease Reduction - CA	CA	-	-	-	-	-	-	-	-
SCHMAT	705233	West Valley Lease Reduction - ID	IDU	-	-	-	-	-	-	-	-



Schedule M (Actuals)
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 (Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	705234	West Valley Lease Reduction - WY	WYU		-	-	-	-	-	-	-	-
SCHMAT	705235	West Valley Lease Reduction - UT	UT		-	-	-	-	-	-	-	-
SCHMAT	705240	CA Alternative Rate for Energy Program(C	OTHER	10	-	-	-	-	-	-	-	10
SCHMAT	705241	Reg Liability - CA California Alternativ	OTHER	608	-	-	-	-	-	-	-	608
SCHMAT	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	2,468	-	-	-	-	-	-	-	2,468
SCHMAT	705250	A&G Credit-WA	WA		-	-	-	-	-	-	-	-
SCHMAT	705251	A&G Credit-OR	OR		-	-	-	-	-	-	-	-
SCHMAT	705252	A&G Credit-CA	CA		-	-	-	-	-	-	-	-
SCHMAT	705253	A&G Credit-ID	IDU		-	-	-	-	-	-	-	-
SCHMAT	705254	A&G Credit-WY	WYP		-	-	-	-	-	-	-	-
SCHMAT	705260	March 2006 Transition Plan costs-WA	WA		-	-	-	-	-	-	-	-
SCHMAT	705261	Reg Liability - Sale of renewable Energy	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705262	Reg Liability - Sale of REC's-ID	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705263	Reg Liability - Sale of REC's-WA	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705265	Reg Liab - OR Energy Conservation Charge	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705266	Reg Liability - Energy Savings Assistanc	OTHER	112	-	-	-	-	-	-	-	112
SCHMAT	705267	Reg Liability - WA Decoupling Mechanism	OTHER	(15,999)	-	-	-	-	-	-	-	(15,999)
SCHMAT	705301	Reg Liability - OR 2010 Protocol Def	OR		-	-	-	-	-	-	-	-
SCHMAT	705305	Reg Liability-CA Gain on Sale of Asset	CA		-	-	-	-	-	-	-	-
SCHMAT	705336	Reg Liability - Sale of Renewable Energy	OTHER	1,009	-	-	-	-	-	-	-	1,009
SCHMAT	705337	Regulatory Liability - Sale of Renewable	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705340	Reg Liability - Excess Income Tax Deferr	OTHER	(1,870)	-	-	-	-	-	-	-	(1,870)
SCHMAT	705341	Reg Liability - Excess Income Tax Deferr	OTHER	(570)	-	-	-	-	-	-	-	(570)
SCHMAT	705342	Reg Liability - Excess Income Tax Deferr	OTHER	(38,659)	-	-	-	-	-	-	-	(38,659)
SCHMAT	705343	Reg Liability - Excess Income Tax Deferr	OTHER	(659)	-	-	-	-	-	-	-	(659)
SCHMAT	705344	Reg Liability - Excess Income Tax Deferr	OTHER	375	-	-	-	-	-	-	-	375
SCHMAT	705345	Reg Liability - Excess Income Tax Deferr	OTHER	(2,329)	-	-	-	-	-	-	-	(2,329)
SCHMAT	705400	Reg Liability - OR Injuries & Damages Re	OR	2,104	-	2,104	-	-	-	-	-	-
SCHMAT	705412	Reg Liability - Cholla Decommissioning -	OR	9,184	-	9,184	-	-	-	-	-	-
SCHMAT	705413	Reg Liability - Cholla Decommissioning -	UT	20,445	-	-	-	-	20,445	-	-	-
SCHMAT	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	1,758	-	-	-	-	-	-	-	1,758
SCHMAT	705450	Reg Liability - Property Insurance Reser	CA	471	471	-	-	-	-	-	-	-
SCHMAT	705451	Reg Liability - OR Property Insurance Re	OR	(3,118)	-	(3,118)	-	-	-	-	-	-
SCHMAT	705453	Reg Liability - ID Property Insurance Re	IDU	114	-	-	-	-	-	114	-	-
SCHMAT	705455	Reg Liability - WY Property Insurance Re	WYP	(377)	-	-	-	(377)	-	-	-	-
SCHMAT	705500	Reg Liability - Powerdale Decommissionin	UT		-	-	-	-	-	-	-	-
SCHMAT	705511	Regulatory Liability - CA Deferred Exces	OTHER	842	-	-	-	-	-	-	-	842
SCHMAT	705514	Regulatory Liability - OR Deferred Exces	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705515	Regulatory Liability - OR Deferred Exces	OTHER	(21,422)	-	-	-	-	-	-	-	(21,422)
SCHMAT	705517	Regulatory Liability - UT Deferred Exces	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705518	Regulatory Liability - WA Deferred Exces	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705519	Regulatory Liability - WA Deferred Exces	OTHER	15,813	-	-	-	-	-	-	-	15,813
SCHMAT	705521	Regulatory Liability - WY Deferred Exces	OTHER	587	-	-	-	-	-	-	-	587
SCHMAT	705522	Regulatory Liability - UT REC's in Rates	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705523	Regulatory Liability - WA RECS in Rates	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705525	Regulatory Liability - OR RECS in Rates	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705526	Regulatory Liability - CA Solar Feed-in	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705527	Regulatory Liability - CA Solar Feed-in	OTHER	(623)	-	-	-	-	-	-	-	(623)
SCHMAT	705530	Regulatory Liability - UT Solar Feed-in	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705531	Regulatory Liability - UT Solar Feed-in	OTHER	(1,844)	-	-	-	-	-	-	-	(1,844)
SCHMAT	705536	Regulatory Liability - CA GreenHouse Gas	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705600	Reg Liability - OR 2012 GRC Giveback	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705700	Reg Liability - Current Reclass - Other	OTHER		-	-	-	-	-	-	-	-
SCHMAT	715050	Microsoft Software License Liability	SO		-	-	-	-	-	-	-	-
SCHMAT	715100	MCI FOG Wire Lease	WYP		-	-	-	-	-	-	-	-
SCHMAT	715105	MCI FOG Wire Lease	SG	0	0	0	0	0	0	0	0	-
SCHMAT	715350	Misc. Deferred Credits	SO		-	-	-	-	-	-	-	-
SCHMAT	715720	NW Power Act-WA	OTHER	318	-	-	-	-	-	-	-	318
SCHMAT	715810	Chehalis WA EFSEC C02 Mitigation Obligat	SG	(91)	(1)	(25)	(7)	(13)	(40)	(5)	(0)	-
SCHMAT	720200	Deferred Comp Plan Benefits-PPL	SO		-	-	-	-	-	-	-	-
SCHMAT	720300	Pension / Retirement (Accrued / Prepaid)	SO	(21)	(0)	(6)	(2)	(3)	(9)	(1)	(0)	-
SCHMAT	720400	Suppl. Exec. Retirement Plan (SERP)	SO		-	-	-	-	-	-	-	-
SCHMAT	720550	Accrued CIC Severence	SO		-	-	-	-	-	-	-	-



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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
SCHMAT	720560	Pension Liability - UMWA Withdrawal Obli	SE	-	-	-	-	-	-	-	-	
SCHMAT	740100	Post Merger Loss-Reacquired Debt	SNP	582	11	158	45	75	260	33	0	
SCHMAT	910245	Contra Receivable from Joint Owners	SO	(797)	(17)	(224)	(63)	(103)	(344)	(45)	(0)	
SCHMAT	910530	Injuries and Damages Reserve	SO	-	-	-	-	-	-	-	-	
SCHMAT	910560	SMUD Revenue Imputation-UT reg liab	UT	-	-	-	-	-	-	-	-	
SCHMAT	910905	Bridger Coal Company Underground Mine Co	SE	1,250	18	312	96	189	552	83	0	
SCHMAT	910910	PMIBridger Section 471 Adj	SE	-	-	-	-	-	-	-	-	
SCHMAT	920110	PMIWIY Extraction Tax	SE	(303)	(4)	(75)	(23)	(46)	(134)	(20)	(0)	
SCHMAT Total				1,226,900	28,486	358,703	111,411	162,433	545,200	67,737	307	(278,466)
SCHMDP	105127	Book Depreciation Allocated to Medicare	SCHMDEXP	-	-	-	-	-	-	-	-	
SCHMDP	110200	Tax Depletion - Deer Creek	SE	-	-	-	-	-	-	-	-	
SCHMDP	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION	SE	-	-	-	-	-	-	-	-	
SCHMDP	120100	Preferred Dividend - PPL	SNP	108	2	29	8	14	48	6	0	
SCHMDP	120200	Trapper Mine Dividend Deduction	SE	-	-	-	-	-	-	-	-	
SCHMDP	130560	MEHC Insurance Services-Receivable	SO	-	-	-	-	-	-	-	-	
SCHMDP	130600	Tax Exempt Interest (No AMT)	SO	-	-	-	-	-	-	-	-	
SCHMDP	130605	Tax Exempt Interest - CA IOU	CA	-	-	-	-	-	-	-	-	
SCHMDP	130910	SPI 404(K) Contribution	SO	-	-	-	-	-	-	-	-	
SCHMDP	305100	Amort of Projects-Klamath Engineering	DGP	-	-	-	-	-	-	-	-	
SCHMDP	620100	2004 JCA-Qualified Prod Activities Deduc	SG	-	-	-	-	-	-	-	-	
SCHMDP	620101	PMI 2004 JCA-Qualified Prod Activities D	SE	-	-	-	-	-	-	-	-	
SCHMDP	720105	MEDICARE SUBSIDY	SO	-	-	-	-	-	-	-	-	
SCHMDP	910900	PMI Depletion	SE	4,933	72	1,230	378	748	2,178	326	2	
SCHMDP	910918	PMI Overriding Royalty	SE	-	-	-	-	-	-	-	-	
SCHMDP	920105	PMI Tax Exempt Interest Income	SE	-	-	-	-	-	-	-	-	
SCHMDP Total				5,041	74	1,259	386	762	2,226	332	2	0
SCHMDT	105101	Capitalized Labor Cost for Powertax Inpu	SO	-	-	-	-	-	-	-	-	
SCHMDT	105122	Repair Deduction	SG	164,668	2,483	44,688	13,382	22,611	71,897	9,546	61	
SCHMDT	105125	Tax Depreciation	TAXDEPR	995,682	18,312	267,205	72,819	135,827	441,328	57,366	283	
SCHMDT	105126	PMITax Depreciation	SE	3,256	47	812	249	494	1,437	215	1	
SCHMDT	105137	Capitalized Depreciation	SO	7,807	169	2,197	618	1,010	3,370	441	2	
SCHMDT	1051411	AFUDC - DEBT	SNP	47,743	928	12,971	3,659	6,178	21,283	2,702	13	
SCHMDT	1051412	AFUDC - Equity	SNP	97,889	1,903	26,595	7,501	12,668	43,637	5,541	27	
SCHMDT	105143	Basis Intangible Difference	SNP	337	7	92	26	44	150	19	0	
SCHMDT	105147	Sec 1031 Like Kind Exchange	SO	-	-	-	-	-	-	-	-	
SCHMDT	105148	Mine Safety Sec. 179E Election - PPW	SE	-	-	-	-	-	-	-	-	
SCHMDT	105149	Mine Safety Sec. 179E Election - PMI	SE	-	-	-	-	-	-	-	-	
SCHMDT	105152	Gain/(Loss) on Prop Dispositions	GPS	122,181	2,649	34,385	9,668	15,803	52,746	6,898	32	
SCHMDT	105153	Contract Liability Basis Adjustment -Che	SG	(91)	(1)	(25)	(7)	(13)	(40)	(5)	(0)	
SCHMDT	105165	Coal Mine Development	SE	-	-	-	-	-	-	-	-	
SCHMDT	105171	PMI Coal Mine Receding Face (Extension)	SE	-	-	-	-	-	-	-	-	
SCHMDT	105175	Removal Cost (net of salvage)	GPS	82,330	1,785	23,170	6,514	10,649	35,542	4,648	21	
SCHMDT	105181	Stm Rts Blundell Geothermal Tax Depr	SG	-	-	-	-	-	-	-	-	
SCHMDT	105185	Repair Allowance 3115	DGP	-	-	-	-	-	-	-	-	
SCHMDT	105220	Cholla GE Safe Harbor Lease	SG	-	-	-	-	-	-	-	-	
SCHMDT	1052203	Cholla SHL-NOPA (Lease Amortization)	SG	2,256	34	612	183	310	985	131	1	
SCHMDT	105470	Book Gain/Loss on Land Sales	GPS	2,413	52	679	191	312	1,042	136	1	
SCHMDT	110200	Depletion - Tax Percentage Deduction	SE	-	-	-	-	-	-	-	-	
SCHMDT	1102051	Tax Percentage Depletion - Deduction	SE	33	0	8	3	5	15	2	0	
SCHMDT	120105	Willow Wind Account Receivable	WA	-	-	-	-	-	-	-	-	
SCHMDT	205025	PMI - Fuel Cost Adjustment	SE	(6,870)	(100)	(1,713)	(526)	(1,041)	(3,033)	(454)	(2)	
SCHMDT	205200	Coal M&S Inventory Write-Off	SNPD	1,212	37	327	78	125	583	61	-	
SCHMDT	205205	Inventory Reserve - PMI	SE	(1,727)	(25)	(431)	(132)	(262)	(762)	(114)	(1)	
SCHMDT	205411	PMISEC 263A Adjustment	SE	775	11	193	59	117	342	51	0	
SCHMDT	210000	PREPAID IBEW 57 MEDICAL	SO	-	-	-	-	-	-	-	-	
SCHMDT	210100	Prepaid Taxes-OR PUC	OR	183	-	183	-	-	-	-	-	
SCHMDT	210105	Self Insured Health Benefit	SO	-	-	-	-	-	-	-	-	
SCHMDT	210110	Prepaid Taxes-WA UTC	WA	-	-	-	-	-	-	-	-	
SCHMDT	210120	Prepaid Taxes-UT PUC	UT	6	-	-	-	6	-	-	-	
SCHMDT	210130	Prepaid Taxes-ID PUC	IDU	(0)	-	-	-	-	(0)	-	-	
SCHMDT	210140	Prepaid Taxes-WY PSC	WYP	-	-	-	-	-	-	-	-	
SCHMDT	210150	Prepaid Taxes-CA Property Taxes-GPS allo	GPS	-	-	-	-	-	-	-	-	
SCHMDT	210160	Prepaid Taxes-OR Property Taxes-GPS allo	GPS	-	-	-	-	-	-	-	-	



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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	210170	Prepaid Lease-Gadsby Gas Turbine	SG	282	4	77	23	39	123	16	0	-
SCHMDT	210175	Prepaid - FSA O&M - East	SG	1,607	24	436	131	221	702	93	1	-
SCHMDT	210180	OTHER PREPAIDS	SO	(194)	(4)	(55)	(15)	(25)	(84)	(11)	(0)	-
SCHMDT	210185	Prepaid Aircraft Maintenance Costs	SG	(124)	(2)	(34)	(10)	(17)	(54)	(7)	(0)	-
SCHMDT	210190	Prepaid Water Rights	SG	-	-	-	-	-	-	-	-	-
SCHMDT	210195	Prepaid Surety Bond Costs	SO	220	5	62	17	28	95	12	0	-
SCHMDT	210200	Prepaid Taxes-property taxes	GPS	-	-	-	-	-	-	-	-	-
SCHMDT	287396	Regulatory Liabilities - Interim Provisi	OTHER	-	-	-	-	-	-	-	-	-
SCHMDT	287616	Regulatory Assets - Interim Provisions	OTHER	-	-	-	-	-	-	-	-	-
SCHMDT	305100	Amort of Projects-Klamath Engineering	DGP	-	-	-	-	-	-	-	-	-
SCHMDT	310102	Fixed Asset-Book/Tax - IGC	SE	-	-	-	-	-	-	-	-	-
SCHMDT	320210	Research & Exper. Sec. 174 Amort.	SO	-	-	-	-	-	-	-	-	-
SCHMDT	320271	Contra Reg Asset - Pension Plan CTG	SO	-	-	-	-	-	-	-	-	-
SCHMDT	320279	Reg Liability - FAS 158 Post Retirement	SO	-	-	-	-	-	-	-	-	-
SCHMDT	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	-	-	-	-	-	-	-	-	-
SCHMDT	320291	Prepaid IBEW 57 Pension Contribution - C	OTHER	-	-	-	-	-	-	-	-	-
SCHMDT	415110	Def Reg Asset-Transmission Srvc Deposit	SG	1,472	22	399	120	202	643	85	1	-
SCHMDT	415120	DEFERRED REG ASSET - FOOTE CREEK CONTRAC	SG	-	-	-	-	-	-	-	-	-
SCHMDT	415200	REG ASSET - OR TRANSPORTATION ELECTRIC	OTHER	1,658	-	-	-	-	-	-	-	1,658
SCHMDT	415260	Reg Asset - Fire Risk Mitigation - CA	OTHER	10,643	-	-	-	-	-	-	-	10,643
SCHMDT	415300	Hazardous Waste Clean-up Costs	SO	3,673	80	1,034	291	475	1,586	207	1	-
SCHMDT	415301	Hazardous Waste Clean-up Costs-WA	WA	-	-	-	-	-	-	-	-	-
SCHMDT	415410	Reg Asset - Energy West Mining	SE	7,432	108	1,853	569	1,127	3,281	492	3	-
SCHMDT	415411	ContraRA DeerCreekAband CA	CA	(134)	(134)	-	-	-	-	-	-	-
SCHMDT	415412	ContraRA DeerCreekAband ID	IDU	(382)	-	-	-	-	-	(382)	-	-
SCHMDT	415413	ContraRA DeerCreekAband OR	OR	(2,453)	-	(2,453)	-	-	-	-	-	-
SCHMDT	415414	ContraRA DeerCreekAband UT	UT	3,011	-	-	-	-	3,011	-	-	-
SCHMDT	415415	ContraRA DeerCreekAband WA	WA	739	-	-	739	-	-	-	-	-
SCHMDT	415416	ContraRA DeerCreekAband WY	WYU	(825)	-	-	-	(825)	-	-	-	-
SCHMDT	415417	Contra RA UMWA Pension CA	OTHER	1,805	-	-	-	-	-	-	-	1,805
SCHMDT	415418	Contra RA UMWA Pension ID	OTHER	-	-	-	-	-	-	-	-	-
SCHMDT	415419	Contra RA UMWA Pension OR	OTHER	-	-	-	-	-	-	-	-	-
SCHMDT	415420	Contra RA UMWA Pension UT	OTHER	-	-	-	-	-	-	-	-	-
SCHMDT	415421	Contra RA UMWA Pension WA	OTHER	-	-	-	-	-	-	-	-	-
SCHMDT	415422	Contra RA UMWA Pension WY	OTHER	-	-	-	-	-	-	-	-	-
SCHMDT	415431	Reg Asset - WA Transportation Electric	OTHER	84	-	-	-	-	-	-	-	84
SCHMDT	415501	Cholla Pit Transact Costs- APS Amort - I	IDU	-	-	-	-	-	-	-	-	-
SCHMDT	415502	Cholla Pit Transact Costs- APS Amort - O	OR	-	-	-	-	-	-	-	-	-
SCHMDT	415520	Reg Asset - WA Decoupling Mechanism	OTHER	5,103	-	-	-	-	-	-	-	5,103
SCHMDT	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	-	-	-	-	-	-	-	-	-
SCHMDT	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT	(13,200)	-	-	-	-	(13,200)	-	-	-
SCHMDT	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	-	-	-	-	-	-	-	-	-
SCHMDT	415545	Reg Asset - WA Merwin Project	OTHER	3	-	-	-	-	-	-	-	3
SCHMDT	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER	-	-	-	-	-	-	-	-	-
SCHMDT	415655	CA GHG Allowance	OTHER	1,589	-	-	-	-	-	-	-	1,589
SCHMDT	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	(83)	-	-	-	-	-	-	-	(83)
SCHMDT	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	(28)	-	-	-	-	-	-	-	(28)
SCHMDT	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	(13)	-	-	-	-	-	-	-	(13)
SCHMDT	415680	Deferred Intervenor Funding Grants-OR	OTHER	614	-	-	-	-	-	-	-	614
SCHMDT	415700	Reg Liability BPA balancing accounts-OR	OTHER	-	-	-	-	-	-	-	-	-
SCHMDT	415701	CA Deferred Intervenor Funding	OTHER	108	-	-	-	-	-	-	-	108
SCHMDT	415703	Goodnoe Hills Liquidation Damages - WY	WYP	-	-	-	-	-	-	-	-	-
SCHMDT	415705	Reg Liability - Tax Revenue Adjustment -	WYP	-	-	-	-	-	-	-	-	-
SCHMDT	415720	Reg Asset - Community Solar - OR	OTHER	886	-	-	-	-	-	-	-	886
SCHMDT	415750	Reg Assets BPA balancing accounts-IDU	OTHER	-	-	-	-	-	-	-	-	-
SCHMDT	415801	RTO Grid West N/R Allowance	SG	-	-	-	-	-	-	-	-	-
SCHMDT	415803	RTO Grid West N/R Allowance w/o WA	WA	-	-	-	-	-	-	-	-	-
SCHMDT	415804	OR RTO Grid West N/R	OR	-	-	-	-	-	-	-	-	-
SCHMDT	415815	Insurance Reserve	SO	115,250	2,499	32,435	9,119	14,907	49,754	6,507	30	-
SCHMDT	415820	Contra Pension Reg Asset MMT & CTG _OR	OR	-	-	-	-	-	-	-	-	-
SCHMDT	415821	Contra Pension Reg Asset MMT & CTG _WY	WYP	-	-	-	-	-	-	-	-	-
SCHMDT	415823	Contra Pension Reg Asset CTG - UT	UT	-	-	-	-	-	-	-	-	-
SCHMDT	415824	Contra Pension Reg Asset MMT & CTG _CA	CA	-	-	-	-	-	-	-	-	-



Schedule M (Actuals)
 Twelve Months Ending - December 2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	415825	Contra Pension Reg Asset CTG - WA	WA		-	-	-	-	-	-	-	-
SCHMDT	415833	Reg Asset - Pension Settlement - CA	OTHER	486	-	-	-	-	-	-	-	486
SCHMDT	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415850	Unrecovered Plant Powerdale	SG		-	-	-	-	-	-	-	-
SCHMDT	415851	Powerdale Hydro Decom Reg Asset - CA	CA		-	-	-	-	-	-	-	-
SCHMDT	415852	Powerdale Decommissioning Reg Asset - ID	IDU		-	-	-	-	-	-	-	-
SCHMDT	415853	Powerdale Decommissioning Reg Asset - OR	OR		-	-	-	-	-	-	-	-
SCHMDT	415854	Powerdale Decommissioning Reg Asset - WA	WA		-	-	-	-	-	-	-	-
SCHMDT	415855	Ca - January 2010 Storm Costs	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415856	Powerdale Decommissioning Reg Asset - WY	WYP		-	-	-	-	-	-	-	-
SCHMDT	415857	ID - Deferred Overburden Costs	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415858	WY - Deferred Overburden Costs	WYP		-	-	-	-	-	-	-	-
SCHMDT	415859	WY - Deferred Advertising Costs	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	18	-	-	-	-	-	-	-	18
SCHMDT	415863	Reg Asset - UT Subscriber Solar Program	UT	216	-	-	-	-	216	-	-	-
SCHMDT	415865	Reg Asset - Utah MPA	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	84	-	-	-	-	-	-	-	84
SCHMDT	415869	Reg Asset - CA Deferred Net Power Costs	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415870	CA Def Excess NPC	OTHER	(1,954)	-	-	-	-	-	-	-	(1,954)
SCHMDT	415874	Deferred Excess Net Power Costs - WY 08	OTHER	(11,843)	-	-	-	-	-	-	-	(11,843)
SCHMDT	415875	Deferred Excess Net Power Costs - UT	OTHER	(11,702)	-	-	-	-	-	-	-	(11,702)
SCHMDT	415876	Deferred Excess Net Power Costs - OR	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	(35)	-	-	-	-	(35)	-	-	-
SCHMDT	415879	Reg Asset - WY Liquidation Damages N2	WYP	(6)	-	-	-	(6)	-	-	-	-
SCHMDT	415882	Deferral of Renewable Energy Credit - WA	OTHER	604	-	-	-	-	-	-	-	604
SCHMDT	415884	Reg Asset - Current Reclass - Other	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	598	-	-	-	-	-	-	-	598
SCHMDT	415886	Reg Asset - ID Deferred Excess Net Power	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415888	Reg Asset - UT Deferred Excess Net Power	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415892	Deferred Excess Net Power Costs - ID 09	OTHER	(1,238)	-	-	-	-	-	-	-	(1,238)
SCHMDT	415893	OR - MEHC Transition Service Costs	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415894	Reg Asset - REC Sales Deferral - CA - No	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415896	WA - Chehalis Plant Revenue Requirement	WA		-	-	-	-	-	-	-	-
SCHMDT	415897	Reg Asset MEHC Transition Service Costs	CA		-	-	-	-	-	-	-	-
SCHMDT	415898	Deferred Coal Costs - Naughton Contract	SE		-	-	-	-	-	-	-	-
SCHMDT	415900	OR SB 408 Recovery	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415901	Reg Asset - WY Deferred Excess Net Power	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415903	Reg Asset - REC Sales Deferral - WA	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415904	Reg Asset - WY REC's in Rates - Current	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415905	Reg Asset - OR REC's in Rates - Current	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415906	Reg Asset - REC Sales Deferral - OR - No	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415910	Reg Asset - Naughton Unit #3 Costs	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415917	Reg Asset - Naughton Unit #3 Costs - CA	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415918	Reg Asset - RPS Compliance Purchases	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415920	Reg Asset - Depreciation Increase - ID	IDU	(74)	-	-	-	-	-	(74)	-	-
SCHMDT	415921	Reg Asset - Depreciation Increase - UT	UT	(128)	-	-	-	-	(128)	-	-	-
SCHMDT	415922	Reg Asset - Depreciation Increase - WY	WYP	(442)	-	-	-	(442)	-	-	-	-
SCHMDT	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	(479)	-	-	-	-	-	(479)	-	-
SCHMDT	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	(3,445)	-	-	-	-	(3,445)	-	-	-
SCHMDT	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	(1,158)	-	-	-	(1,158)	-	-	-	-
SCHMDT	415929	Reg Asset - Carbon Decommissioning - CA	CA	721	721	-	-	-	-	-	-	-
SCHMDT	415930	Reg Asset - Carbon Decommissioning - ID	IDU		-	-	-	-	-	-	-	-
SCHMDT	415931	Reg Asset - Carbon Decommissioning - UT	UT		-	-	-	-	-	-	-	-
SCHMDT	415932	Reg Asset - Carbon Decommissioning - WY	WYP		-	-	-	-	-	-	-	-
SCHMDT	415933	Reg Liability - Contra - Carbon Decommis	IDU		-	-	-	-	-	-	-	-
SCHMDT	415934	Reg Liability - Contra - Carbon Decommis	UT	(8,775)	-	-	-	-	(8,775)	-	-	-
SCHMDT	415935	Reg Liability - Contra - Carbon Decommis	WYP	(447)	-	-	-	(447)	-	-	-	-
SCHMDT	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	SG	(1,517)	(23)	(412)	(123)	(208)	(662)	(88)	(1)	-
SCHMDT	425100	Deferred Regulatory Expense-IDU	IDU	36	-	-	-	-	-	36	-	-
SCHMDT	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER		-	-	-	-	-	-	-	-
SCHMDT	425103	Reg Asset - Other Regulatory Assets - Cu	OTHER		-	-	-	-	-	-	-	-



Schedule M (Actuals)
 Twelve Months Ending - December 2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	-	-	-	-	-	-	-	-
SCHMDT	425205	Misc Def Dr-Prop Damage Repairs	SO	-	-	-	-	-	-	-	-
SCHMDT	425210	Amort of Debt Disc & Exp	SNPD	-	-	-	-	-	-	-	-
SCHMDT	425215	Unearned Joint Use Pole Contact Revenue	SNPD	40	1	11	3	4	19	2	-
SCHMDT	425225	Duke/Hermiston Contract Renegotiation	SG	-	-	-	-	-	-	-	-
SCHMDT	425295	BPA Conservation Rate Credit	SG	-	-	-	-	-	-	-	-
SCHMDT	425380	Idaho Customer Balancing Account	OTHER	-	-	-	-	-	-	-	-
SCHMDT	425400	UT Kalamath Relicensing Costs	OTHER	(3,842)	-	-	-	-	-	-	(3,842)
SCHMDT	425700	Trojan Special Assessment -DOE-IRS	TROJD	-	-	-	-	-	-	-	-
SCHMDT	425800	Allowance for Doubtful A/C-Grid West W/O	SG	-	-	-	-	-	-	-	-
SCHMDT	430100	Customer Service / Weatherization	OTHER	-	-	-	-	-	-	-	-
SCHMDT	430110	Reg Asset balance reclass	OTHER	(16,648)	-	-	-	-	-	-	(16,648)
SCHMDT	430111	Reg Asset - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-
SCHMDT	430112	Reg Asset - Other - Balance Reclass	OTHER	5,480	-	-	-	-	-	-	5,480
SCHMDT	430113	Reg Asset - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-
SCHMDT	505115	Sales & Use Tax Accrual	SO	-	-	-	-	-	-	-	-
SCHMDT	505125	Accrued Royalties	SE	-	-	-	-	-	-	-	-
SCHMDT	505140	Purchase Card Trans Provision	SO	-	-	-	-	-	-	-	-
SCHMDT	505170	West Valley Contract Termination Fee Acc	SG	-	-	-	-	-	-	-	-
SCHMDT	505400	Bonus Liability	SO	-	-	-	-	-	-	-	-
SCHMDT	505510	Vacation Accrual - PMI	SE	(40)	(1)	(10)	(3)	(6)	(18)	(3)	(0)
SCHMDT	505520	PMI Bonus Accrual	SE	-	-	-	-	-	-	-	-
SCHMDT	505600	IGC Vacation Accrual	SO	-	-	-	-	-	-	-	-
SCHMDT	605101	Trojan Decommissioning Costs - WA	WA	-	-	-	-	-	-	-	-
SCHMDT	605102	Trojan Decommissioning Costs - OR	OR	-	-	-	-	-	-	-	-
SCHMDT	605103	ARO/Reg Diff - Trojan - WA	WA	(285)	-	-	(285)	-	-	-	-
SCHMDT	605710	Reverse Accrued Final Reclamation	OTHER	-	-	-	-	-	-	-	-
SCHMDT	610000	PMI Coal Mine Development	SE	-	-	-	-	-	-	-	-
SCHMDT	610100	PMIDEVT COST AMORT	SE	(676)	(10)	(168)	(52)	(102)	(298)	(45)	(0)
SCHMDT	6101001	AMORT NOPAS 99-00 RAR	SO	28	1	8	2	4	12	2	0
SCHMDT	610110	Ptax NOPAs	SO	-	-	-	-	-	-	-	-
SCHMDT	610111	Bridger Coal Company Gain/Loss on Assets	SE	(37)	(1)	(9)	(3)	(6)	(16)	(2)	(0)
SCHMDT	610114	PMI EITF Pre Stripping Costs	SE	(893)	(13)	(223)	(68)	(135)	(394)	(59)	(0)
SCHMDT	610130	781 Shopping Incentive -OR	OTHER	-	-	-	-	-	-	-	-
SCHMDT	610135	SB1149 Costs -OR OTHER	OTHER	-	-	-	-	-	-	-	-
SCHMDT	610140	OR Rate Refunds	OTHER	-	-	-	-	-	-	-	-
SCHMDT	610141	WA Rate Refunds	OTHER	-	-	-	-	-	-	-	-
SCHMDT	610143	REG LIABILITY - WA LOW ENERGY PROGRAM	WA	-	-	-	-	-	-	-	-
SCHMDT	610145	REG LIAB-DSM	OTHER	-	-	-	-	-	-	-	-
SCHMDT	610146	OR Reg Asset/Liability Consolidation	OR	156	-	156	-	-	-	-	-
SCHMDT	610148	Reg Liability - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-
SCHMDT	610149	Reg Liability - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-
SCHMDT	705200	Oregon Gain on Sale of Halsey-OR	OTHER	-	-	-	-	-	-	-	-
SCHMDT	705210	Property Insurance(Injuries & Damages)	SO	-	-	-	-	-	-	-	-
SCHMDT	705232	CA West Valley Lease Reduction	CA	-	-	-	-	-	-	-	-
SCHMDT	705233	West Valley Lease Reduction - ID	IDU	-	-	-	-	-	-	-	-
SCHMDT	705234	West Valley Lease Reduction - WY	WYP	-	-	-	-	-	-	-	-
SCHMDT	705235	UT West Valley Lease Reduction	UT	-	-	-	-	-	-	-	-
SCHMDT	705250	A&G Credit - WA	WA	-	-	-	-	-	-	-	-
SCHMDT	705251	A&G Credit-OR	OR	-	-	-	-	-	-	-	-
SCHMDT	705252	A&G Credit-CA	CA	-	-	-	-	-	-	-	-
SCHMDT	705253	A&G Credit - ID	IDU	-	-	-	-	-	-	-	-
SCHMDT	705254	A&G Credit - WY	WYP	-	-	-	-	-	-	-	-
SCHMDT	705261	Reg Liability - Sale of Renewable Energy	OTHER	(104)	-	-	-	-	-	-	(104)
SCHMDT	705265	Reg Liab - OR Energy Conservation Charge	OTHER	43	-	-	-	-	-	-	43
SCHMDT	705300	Reg. Liability - Deferred Benefit - Arch S	SE	-	-	-	-	-	-	-	-
SCHMDT	705305	Reg Liability-CA Gain on Sale of Asset	CA	-	-	-	-	-	-	-	-
SCHMDT	705310	Reg Liability-UT Gain on Sale of Asset	UT	-	-	-	-	-	-	-	-
SCHMDT	705320	Reg Liability-ID Gain on Sale of Asset	IDU	-	-	-	-	-	-	-	-
SCHMDT	705330	Reg Liability-WY Gain on Sale of Asset	WYP	-	-	-	-	-	-	-	-
SCHMDT	705337	Reg Liability - Sale of Renewable Energy	OTHER	(129)	-	-	-	-	-	-	(129)
SCHMDT	705454	Reg Liability - UT Property Insurance Re	UT	5,635	-	-	-	5,635	-	-	-
SCHMDT	705534	Regulatory Liability - OR Asset Sale Gai	OTHER	-	-	-	-	-	-	-	-



Schedule M (Actuals)
 Twelve Months Ending - December 2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	705537	Regulatory Liability - Other Reg Liabil	OTHER	-	-	-	-	-	-	-	-
SCHMDT	705700	Reg Liability - Current Reclass - Other	OTHER	-	-	-	-	-	-	-	-
SCHMDT	705755	Reg Liability - Non current Reclass - Ot	OTHER	(598)	-	-	-	-	-	-	(598)
SCHMDT	715050	Microsoft Software License Liability	SO	-	-	-	-	-	-	-	-
SCHMDT	715100	University of WY Contract Amort.	WYP	-	-	-	-	-	-	-	-
SCHMDT	715350	Misc Deferred Credits	SO	-	-	-	-	-	-	-	-
SCHMDT	715800	Redding Renegotiated Contract	SG	-	-	-	-	-	-	-	-
SCHMDT	720100	FAS 106 Accruals	SO	-	-	-	-	-	-	-	-
SCHMDT	720200	Deferred Comp Plan Benefits-PPL	SO	1,837	40	517	145	238	793	104	0
SCHMDT	720300	PENSION / RETIREMENT ACCRUAL - CASH BASI	SO	-	-	-	-	-	-	-	-
SCHMDT	720400	SUPPL EXEC RETIREMENT PLAN (SERP)	SO	-	-	-	-	-	-	-	-
SCHMDT	720500	Severance Accrual	SO	(1,974)	(43)	(556)	(156)	(255)	(852)	(111)	(1)
SCHMDT	720550	Accrued CIC Severance	SO	-	-	-	-	-	-	-	-
SCHMDT	720800	FAS 158 Pension Liability	SO	21,588	468	6,075	1,708	2,792	9,320	1,219	6
SCHMDT	720805	FAS 158 - Funded Pension Asset	SO	-	-	-	-	-	-	-	-
SCHMDT	720810	FAS 158 Post-Retirement Liability	SO	3,180	69	895	252	411	1,373	180	1
SCHMDT	720815	FAS 158 Post-Retirement Liability	SO	0	0	0	0	0	0	0	0
SCHMDT	740100	Post Merger Loss-Reacquired Debt	SNP	-	-	-	-	-	-	-	-
SCHMDT	910240	190LEGAL RESERVE	SO	-	-	-	-	-	-	-	-
SCHMDT	910530	Injuries and Damages Reserve	SO	(244,327)	(5,297)	(68,761)	(19,333)	(31,602)	(105,476)	(13,795)	(64)
SCHMDT	910560	283SMUD REVENUE IMPUTATION-UT REG LIAB	OTHER	-	-	-	-	-	-	-	-
SCHMDT	910905	PMI Underground Mine Cost Depletion	SE	-	-	-	-	-	-	-	-
SCHMDT	910925	CA Refund	OTHER	-	-	-	-	-	-	-	-
SCHMDT	920110	PMI WY Extraction Tax	SE	-	-	-	-	-	-	-	-
SCHMDT Total				1,386,782	26,806	383,228	107,355	190,049	613,651	81,084	416
Grand Total				2,622,251	55,441	744,172	219,429	353,697	1,162,583	149,351	726
											(18,347)
											(296,813)

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



Deferred Income Tax Expense
 Twelve Months Ending - December 2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	100105	190FAS 109 DEF TAX LIAB WA-NUTIL	WA	-	-	-	-	-	-	-	-	-
4101000	105101	Capitalized Labor Cost for Powertax Inpu	SO	-	-	-	-	-	-	-	-	-
4101000	105121	282PMI Book Depreciation	SE	-	-	-	-	-	-	-	-	-
4101000	105122	Repair Deduction	SG	40,486	610	10,987	3,290	5,559	17,677	2,347	15	-
4101000	105125	Tax Depreciation	TAXDEPR	244,804	4,502	65,697	17,904	33,395	108,508	14,104	70	-
4101000	105126	282DIT PMIDepreciation-Tax	SE	801	12	200	61	121	353	53	0	-
4101000	105137	Capitalized Depreciation	SO	1,920	42	540	152	248	829	108	1	-
4101000	105141	AFUDC Debt	SNP	11,738	228	3,189	900	1,519	5,233	664	3	2
4101000	1051411	AFUDC Equity	SNP	24,068	468	6,539	1,844	3,115	10,729	1,362	7	5
4101000	105143	282Basis Intangible Difference	SNP	83	2	23	6	11	37	5	0	0
4101000	105147	Sec 1031 Like Kind Exchange	SO	-	-	-	-	-	-	-	-	-
4101000	105148	Mine Safety Sec. 179E Election - PPW	SE	-	-	-	-	-	-	-	-	-
4101000	105149	Mine Safety Sec. 179E Election - PMI	SE	-	-	-	-	-	-	-	-	-
4101000	105152	Gain / (Loss) on Prop. Disposition	GPS	30,040	651	8,454	2,377	3,885	12,968	1,696	8	-
4101000	105153	Contract Liability Basis Adjustment -Che	SG	(22)	(0)	(6)	(2)	(3)	(10)	(1)	(0)	-
4101000	105165	Coal Mine Development	SE	-	-	-	-	-	-	-	-	-
4101000	105170	Coal Mine Extension	SE	-	-	-	-	-	-	-	-	-
4101000	105171	PMI Coal Mine Extension Costs	SE	-	-	-	-	-	-	-	-	-
4101000	105175	Cost of Removal	GPS	20,242	439	5,697	1,602	2,618	8,739	1,143	5	-
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	SG	555	8	151	45	76	242	32	0	-
4101000	105470	282Book Gain/Loss on Land Sales	GPS	593	13	167	47	77	256	33	0	-
4101000	110200	IGC Tax Percentage Depletion Deduct	SE	-	-	-	-	-	-	-	-	-
4101000	110205	SRC Tax Percentage Depletion Deduct	SE	8	0	2	1	1	4	1	0	-
4101000	1102051	Tax Percentage Depletion - Deduction (Bl	SE	-	-	-	-	-	-	-	-	-
4101000	120105	Willow Wind Account Receivable	WA	-	-	-	-	-	-	-	-	-
4101000	205025	PMI-Fuel Cost Adjustment	SE	(1,689)	(25)	(421)	(129)	(256)	(746)	(112)	(1)	-
4101000	205200	M&S INVENTORY WRITE-OFF	SNPD	298	9	80	19	31	143	15	-	-
4101000	205205	Inventory Reserve - PMI	SE	(425)	(6)	(106)	(33)	(64)	(187)	(28)	(0)	-
4101000	205411	190PMISec263A	SE	190	3	48	15	29	84	13	0	-
4101000	210100	283OR PUC Prepaid Taxes	OR	45	-	45	-	-	-	-	-	-
4101000	210120	283UT PUC Prepaid Taxes	UT	1	-	-	-	-	1	-	-	-
4101000	210130	283ID PUC Prepaid Taxes	IDU	(0)	-	-	-	-	-	(0)	-	-
4101000	210140	283WY PSC Prepaid Taxes	WYP	-	-	-	-	-	-	-	-	-
4101000	210170	Prepaid - FSA O&M - West	SG	69	1	19	6	10	30	4	0	-
4101000	210175	Prepaid - FSA O&M - East	SG	395	6	107	32	54	173	23	0	-
4101000	210180	283Prepaid Membership Fees-EEI WSCC	SO	(48)	(1)	(13)	(4)	(6)	(21)	(3)	(0)	-
4101000	210185	Prepaid Aircraft Maintenance Costs	SG	(31)	(0)	(8)	(2)	(4)	(13)	(2)	(0)	-
4101000	210190	Prepaid Water Rights	SG	0	0	0	0	0	0	0	0	-
4101000	210195	Prepaid Surety Bond Costs	SO	54	1	15	4	7	23	3	0	-
4101000	287396	Regulatory Liabilities - Interim Provisi	OTHER	-	-	-	-	-	-	-	-	-
4101000	287616	Regulatory Assets - Interim Provisions	OTHER	-	-	-	-	-	-	-	-	-
4101000	320210	190R&E Expense Sect174 Deduction	SO	-	-	-	-	-	-	-	-	-
4101000	320271	Contra Reg Asset - Pension Plan CTG	SO	-	-	-	-	-	-	-	-	-
4101000	320279	Reg Liability - FAS 158 Post Retirement	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4101000	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	-	-	-	-	-	-	-	-	-
4101000	320291	Prepaid IBEW 57 Pension Contribution - C	OTHER	-	-	-	-	-	-	-	-	-
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	SG	362	5	98	29	50	158	21	0	-
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	SG	-	-	-	-	-	-	-	-	-
4101000	415200	REG ASSET - OR TRANSPORTATION ELECTRIFIC	OTHER	408	-	-	-	-	-	-	-	408
4101000	415260	Reg Asset - Fire Risk Mitigation - CA	OTHER	2,617	-	-	-	-	-	-	-	2,617
4101000	415300	283Hazardous Waste/Environmental Cleanup	SO	903	20	254	71	117	390	51	0	-
4101000	415406	Reg Asset Utah ECAM	OTHER	-	-	-	-	-	-	-	-	-
4101000	415410	Reg Asset - Energy West Mining	SE	1,827	27	456	140	277	807	121	1	-
4101000	415411	ContraRA DeerCreekAband CA	CA	(33)	(33)	-	-	-	-	-	-	-
4101000	415412	ContraRA DeerCreekAband ID	IDU	(94)	-	-	-	-	-	(94)	-	-
4101000	415413	ContraRA DeerCreekAband OR	OR	(603)	-	(603)	-	-	-	-	-	-
4101000	415414	ContraRA DeerCreekAband UT	UT	740	-	-	-	-	740	-	-	-
4101000	415415	ContraRA DeerCreekAband WA	WA	182	-	-	182	-	-	-	-	-
4101000	415416	ContraRA DeerCreekAband WY	WYU	(203)	-	-	-	(203)	-	-	-	-
4101000	415417	Contra RA UMWA Pension CA	OTHER	444	-	-	-	-	-	-	-	444
4101000	415418	Contra RA UMWA Pension ID	OTHER	-	-	-	-	-	-	-	-	-
4101000	415419	Contra RA UMWA Pension OR	OTHER	-	-	-	-	-	-	-	-	-
4101000	415420	Contra RA UMWA Pension UT	OTHER	-	-	-	-	-	-	-	-	-



Deferred Income Tax Expense

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(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415421	Contra RA UMWA Pension WA	OTHER		-	-	-	-	-	-	-	-
4101000	415422	Contra RA UMWA Pension WY	OTHER		-	-	-	-	-	-	-	-
4101000	415431	Reg Asset - WA Transportation Electric	OTHER	21	-	-	-	-	-	-	-	21
4101000	415501	Cholla Pit Transact Costs- APS Amort - I	IDU		-	-	-	-	-	-	-	-
4101000	415502	Cholla Pit Transact Costs- APS Amort - O	OR		-	-	-	-	-	-	-	-
4101000	415520	Reg Asset - WA Decoupling Mechanism	OTHER	1,255	-	-	-	-	-	-	-	1,255
4101000	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU		-	-	-	-	-	-	-	-
4101000	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT	(3,245)	-	-	-	-	(3,245)	-	-	-
4101000	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP		-	-	-	-	-	-	-	-
4101000	415545	Reg Asset - WA Merwin Project	OTHER	1	-	-	-	-	-	-	-	1
4101000	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER		-	-	-	-	-	-	-	-
4101000	415655	CA GHG Allowance	OTHER	391	-	-	-	-	-	-	-	391
4101000	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	(20)	-	-	-	-	-	-	-	(20)
4101000	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	(7)	-	-	-	-	-	-	-	(7)
4101000	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	(3)	-	-	-	-	-	-	-	(3)
4101000	415680	190Def Intervenor Funding Grants-OR	OTHER	151	-	-	-	-	-	-	-	151
4101000	415700	190Reg Liabs BPA balancing accounts-OR	OTHER		-	-	-	-	-	-	-	-
4101000	415701	CA Deferred Intervenor Funding	OTHER	27	-	-	-	-	-	-	-	27
4101000	415720	Reg Asset - Community Solar - OR	OTHER	218	-	-	-	-	-	-	-	218
4101000	415815	Insurance Reserve	SO	28,336	614	7,975	2,242	3,665	12,233	1,600	7	-
4101000	415820	Contra Pension Reg Asset MMT & CTG OR	OR		-	-	-	-	-	-	-	-
4101000	415821	Contra Pension Reg Asset MMT & CTG WY	WYP		-	-	-	-	-	-	-	-
4101000	415823	Contra Pension Reg Asset CTG - UT	UT		-	-	-	-	-	-	-	-
4101000	415824	Contra Pension Reg Asset MMT & CTG CA	CA		-	-	-	-	-	-	-	-
4101000	415825	Contra Pension Reg Asset CTG - WA	WA		-	-	-	-	-	-	-	-
4101000	415833	Reg Asset - Pension Settlement - CA	OTHER	120	-	-	-	-	-	-	-	120
4101000	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER		-	-	-	-	-	-	-	-
4101000	415850	Unrecovered Plant Powerdale	SG		-	-	-	-	-	-	-	-
4101000	415851	Powerdale Hydro Decom Reg Asset - CA	CA		-	-	-	-	-	-	-	-
4101000	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	5	-	-	-	-	-	-	-	5
4101000	415863	Reg Asset - UT Subscriber Solar Program	UT	53	-	-	-	-	53	-	-	-
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	21	-	-	-	-	-	-	-	21
4101000	415869	Reg Asset - CA Deferred Net Power Costs	OTHER		-	-	-	-	-	-	-	-
4101000	415870	Deferred Excess Net Power Costs CA	OTHER	(481)	-	-	-	-	-	-	-	(481)
4101000	415874	Deferred Excess Net Power Costs - WY 09	OTHER	(2,912)	-	-	-	-	-	-	-	(2,912)
4101000	415875	Deferred Excess Net Power Costs - UT	OTHER	(2,877)	-	-	-	-	-	-	-	(2,877)
4101000	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	(9)	-	-	-	-	(9)	-	-	-
4101000	415879	Reg Asset - WY Liquidation Damages N2	WYP	(1)	-	-	-	(1)	-	-	-	-
4101000	415882	Deferral of Renewable Energy Credit - WA	OTHER	149	-	-	-	-	-	-	-	149
4101000	415884	Reg Asset - Current Reclass - Other	OTHER		-	-	-	-	-	-	-	-
4101000	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	147	-	-	-	-	-	-	-	147
4101000	415886	Reg Asset - ID Deferred Excess Net Power	OTHER		-	-	-	-	-	-	-	-
4101000	415888	Reg Asset - UT Deferred Excess Net Power	OTHER		-	-	-	-	-	-	-	-
4101000	415892	Deferred Excess Net Power Costs - ID 09	OTHER	(304)	-	-	-	-	-	-	-	(304)
4101000	415894	Reg Asset - REC Sales Deferral - CA - No	OTHER		-	-	-	-	-	-	-	-
4101000	415900	OR SB 408 Recovery	OTHER		-	-	-	-	-	-	-	-
4101000	415901	Reg Asset - WY Deferred Excess Net Power	OTHER		-	-	-	-	-	-	-	-
4101000	415903	Reg Asset REC Sales Deferral - WA	OTHER		-	-	-	-	-	-	-	-
4101000	415904	Reg Asset - WY REC's in Rates - Current	OTHER		-	-	-	-	-	-	-	-
4101000	415905	Reg Asset - OR REC's in Rates - Current	OTHER		-	-	-	-	-	-	-	-
4101000	415906	Reg Asset - REC Sales Deferral - OR - No	OTHER		-	-	-	-	-	-	-	-
4101000	415907	Reg Asset - CA Solar Feed-In Tariff - Cu	OTHER		-	-	-	-	-	-	-	-
4101000	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	OTHER		-	-	-	-	-	-	-	-
4101000	415910	Reg Asset - Naughton Unit #3 Costs	OTHER		-	-	-	-	-	-	-	-
4101000	415917	Reg Asset - Naughton Unit #3 Costs - CA	OTHER		-	-	-	-	-	-	-	-
4101000	415918	Reg Asset - RPS Compliance Purchases	OTHER		-	-	-	-	-	-	-	-
4101000	415920	Reg Asset - Depreciation Increase - ID	IDU	(18)	-	-	-	-	-	(18)	-	-
4101000	415921	Reg Asset - Depreciation Increase - UT	UT	(31)	-	-	-	-	(31)	-	-	-
4101000	415922	Reg Asset - Depreciation Increase - WY	WYP	(109)	-	-	-	(109)	-	-	-	-
4101000	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	(118)	-	-	-	-	-	(118)	-	-
4101000	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	(847)	-	-	-	-	(847)	-	-	-
4101000	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	(285)	-	-	-	(285)	-	-	-	-
4101000	415929	Reg Asset - Carbon Decommissioning - CA	CA	177	177	-	-	-	-	-	-	-



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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415930	Reg Asset - Carbon Decommissioning - ID	IDU	-	-	-	-	-	-	-	-
4101000	415931	Reg Asset - Carbon Decommissioning - UT	UT	-	-	-	-	-	-	-	-
4101000	415932	Reg Asset - Carbon Decommissioning - WY	WYP	-	-	-	-	-	-	-	-
4101000	415933	Reg Liability - Contra - Carbon Decommis	IDU	-	-	-	-	-	-	-	-
4101000	415934	Reg Liability - Contra - Carbon Decommis	UT	(2,157)	-	-	-	(2,157)	-	-	-
4101000	415935	Reg Liability - Contra - Carbon Decommis	WYP	(110)	-	-	(110)	-	-	-	-
4101000	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	SG	(373)	(6)	(101)	(30)	(51)	(163)	(22)	(0)
4101000	425100	190Deferred Regulatory Expense-IDU	IDU	9	-	-	-	-	9	-	-
4101000	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER	-	-	-	-	-	-	-	-
4101000	425103	Reg Asset - Other Regulatory Assets - Cu	OTHER	-	-	-	-	-	-	-	-
4101000	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	-	-	-	-	-	-	-	-
4101000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	10	0	3	1	1	5	0	-
4101000	425225	Duke/Hermiston Contract Renegotiation	SG	-	-	-	-	-	-	-	-
4101000	425295	BPA Conservation Rate Credit	SG	-	-	-	-	-	-	-	-
4101000	425400	UT Kalamath Relicensing Costs	OTHER	(945)	-	-	-	-	-	-	(945)
4101000	430110	Reg Asset Balance Reclass	OTHER	(4,093)	-	-	-	-	-	-	(4,093)
4101000	430111	Reg Assets - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-
4101000	430112	Reg Asset - Other - Balance Reclass	OTHER	1,347	-	-	-	-	-	-	1,347
4101000	430113	Reg Asset - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-
4101000	505510	190PMI Vacation/Bonus	SE	(10)	(0)	(2)	(1)	(2)	(4)	(1)	(0)
4101000	505600	190Vacation Sickleave & PT Accrual	SO	-	-	-	-	-	-	-	-
4101000	605101	Trojan Decommissioning Costs - WA	WA	-	-	-	-	-	-	-	-
4101000	605102	Trojan Decommissioning Costs - OR	OR	-	-	-	-	-	-	-	-
4101000	605103	ARO/Reg Diff - Trojan - WA	WA	(70)	-	-	(70)	-	-	-	-
4101000	610100	283PMI AMORT DEVELOPMENT	SE	(166)	(2)	(41)	(13)	(25)	(73)	(11)	(0)
4101000	6101001	190NOPA 103-99-00 RAR	SO	7	0	2	1	3	0	0	-
4101000	610111	283PMI SALE OF ASSETS	SE	(9)	(0)	(2)	(1)	(1)	(4)	(1)	(0)
4101000	610114	PMI EITF Pre stripping Cost	SE	(219)	(3)	(55)	(17)	(33)	(97)	(15)	(0)
4101000	610143	283Reg Liability-WA Low Energy Program	WA	-	-	-	-	-	-	-	-
4101000	610146	190OR Reg Asset/Liability Consol	OR	38	-	38	-	-	-	-	-
4101000	705200	190OR Gain on Sale of Halsey-OR	OTHER	-	-	-	-	-	-	-	-
4101000	705210	190Property Insurance	SO	-	-	-	-	-	-	-	-
4101000	705261	Reg Liability - Sale of Renewable Energy	OTHER	(25)	-	-	-	-	-	-	(25)
4101000	705265	Reg Liab - OR Energy Conservation Charge	OTHER	11	-	-	-	-	-	-	11
4101000	705300	Reg. Liability - Deferred Benefit Arch S	SE	-	-	-	-	-	-	-	-
4101000	705305	Reg Liability-CA Gain on Sale of Asset	CA	-	-	-	-	-	-	-	-
4101000	705337	Reg Liability - Sale of Renewable Energy	OTHER	(32)	-	-	-	-	-	-	(32)
4101000	705454	Reg Liability - UT Property Insurance Re	UT	1,386	-	-	-	1,386	-	-	-
4101000	705534	Regulatory Liability - OR Asset Sale Gai	OTHER	-	-	-	-	-	-	-	-
4101000	705537	Regulatory Liability - Other Reg Liabll	OTHER	-	-	-	-	-	-	-	-
4101000	705700	Reg Liability - Current Reclass - Other	OTHER	-	-	-	-	-	-	-	-
4101000	705755	Reg Liability - Non current Reclass - Ot	OTHER	(147)	-	-	-	-	-	-	(147)
4101000	715800	190Redding Contract	SG	-	-	-	-	-	-	-	-
4101000	720200	190Deferred Compensation Payout	SO	452	10	127	36	58	195	25	0
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	-	-	-	-	-	-	-	-
4101000	720500	190Severance	SO	(485)	(11)	(137)	(38)	(63)	(210)	(27)	(0)
4101000	720800	190FAS 158 Pension Liability	SO	5,308	115	1,494	420	687	2,291	300	1
4101000	720805	FAS 158 - Funded Pension Asset	SO	-	-	-	-	-	-	-	-
4101000	720810	190FAS 158 Post Retirement Liability	SO	782	17	220	62	101	338	44	0
4101000	720815	FAS 158 Post Retirement Liability	SO	0	0	0	0	0	0	0	0
4101000	910530	190Injuries & Damages	SO	(60,072)	(1,302)	(16,906)	(4,753)	(7,770)	(25,933)	(3,392)	(16)
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	OTHER	-	-	-	-	-	-	-	-
4101000 Total			340,963	6,591	94,223	26,395	46,727	150,876	19,936	102	(4,511)
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	OTHER	3,401	-	-	-	-	-	-	3,401
4111000	105100	190CAPITALIZED LABOR COSTS	SO	(1,029)	(22)	(290)	(81)	(133)	(444)	(58)	(0)
4111000	105112	Non-Protected PP&E EDIT - UT	UT	-	-	-	-	-	-	-	-
4111000	1051151	Depreciation Flow-Through - CA	CA	(397)	(397)	-	-	-	-	-	-
4111000	1051152	Depreciation Flow-Through - FERC	FERC	(179)	-	-	-	-	-	(179)	-
4111000	1051153	Depreciation Flow-Through - ID	IDU	(686)	-	-	-	-	(686)	-	-
4111000	1051154	Depreciation Flow-Through - OR	OR	(3,457)	-	(3,457)	-	-	-	-	-
4111000	1051155	Depreciation Flow-Through - OTHER	OTHER	(126)	-	-	-	-	-	-	(126)
4111000	1051156	Depreciation Flow-Through - UT	UT	(7,459)	-	-	-	(7,459)	-	-	-
4111000	1051157	Depreciation Flow-Through - WA	WA	865	-	-	865	-	-	-	-



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(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	1051158	Depreciation Flow-Through - WYP	WYP	(1,743)	-	-	-	(1,743)	-	-	-	-
4111000	1051159	Depreciation Flow-Through - WYU	WYU	(929)	-	-	-	(929)	-	-	-	-
4111000	1051171	Protected PP&E EDIT - PMI - CA - Fed Onl	CA	(20)	(20)	-	-	-	-	-	-	-
4111000	1051172	Protected PP&E EDIT - PMI - UFERC - Fed	FERC	(0)	-	-	-	-	-	-	(0)	-
4111000	1051173	Protected PP&E EDIT - PMI - ID - Fed Onl	IDU	(89)	-	-	-	-	-	(89)	-	-
4111000	1051174	Protected PP&E EDIT - PMI - OR - Fed Onl	OR	(342)	-	(342)	-	-	-	-	-	-
4111000	1051175	Protected PP&E EDIT - PMI - UT - Fed Onl	UT	(584)	-	-	-	-	(584)	-	-	-
4111000	1051176	Protected PP&E EDIT - PMI - WA - Fed Onl	WA	(313)	-	-	(313)	-	-	-	-	-
4111000	1051177	Protected PP&E EDIT - PMI - WYP - Fed On	WYP	(231)	-	-	-	(231)	-	-	-	-
4111000	105120	Book Depreciation	SCHMDEXP	(285,341)	(5,108)	(65,922)	(18,980)	(30,927)	(94,915)	(12,609)	(63)	-
4111000	105121	282DIT PMIDepreciation-Book	SE	(3,901)	(57)	(973)	(299)	(591)	(1,722)	(258)	(1)	-
4111000	105123	Sec 481a Adj- Repair Deduction	SG	-	-	-	-	-	-	-	-	-
4111000	105130	CIAC	CIAC	(27,027)	(836)	(7,284)	(1,742)	(2,794)	(13,011)	(1,361)	-	-
4111000	105140	Highway Relocation	SNPD	(938)	(29)	(253)	(60)	(97)	(451)	(47)	-	-
4111000	105142	Avoided Costs	SNP	(21,745)	(423)	(5,908)	(1,666)	(2,814)	(9,693)	(1,231)	(6)	(4)
4111000	105146	Capitalization of Test Energy	SG	(655)	(10)	(178)	(53)	(90)	(286)	(38)	(0)	-
4111000	105220	282CHOLLA TAX LEASE	SG	(1,250)	(19)	(339)	(102)	(172)	(546)	(72)	(0)	-
4111000	105471	UT Kalamath Relicensing Costs	OTHER	-	-	-	-	-	-	-	-	-
4111000	110100	283BOOK COST DEPLETION ADBACK	SE	-	-	-	-	-	-	-	-	-
4111000	205100	190COAL PILE INVENTORY	SE	-	-	-	-	-	-	-	-	-
4111000	205210	ERC (Emission Reduction Credit) Impairme	SE	-	-	-	-	-	-	-	-	-
4111000	210200	283Prepaid Taxes-Property Taxes	GPS	1,601	35	450	127	207	691	90	0	-
4111000	220100	190Bad Debt Allowance	BADDEBT	(2,337)	(100)	(866)	(310)	(210)	(799)	(52)	-	-
4111000	2874941	190Idaho ITC Credits	SO	-	-	-	-	-	-	-	-	-
4111000	320270	Reg Asset FAS 158 Pension Liab	SO	(4,205)	(91)	(1,183)	(333)	(544)	(1,815)	(237)	(1)	-
4111000	320280	Reg Asset FAS 158 Post Retire Liab	SO	0	0	0	0	0	0	0	0	-
4111000	320281	Reg Asset - Post-Retirement Settlement L	SO	(821)	(18)	(231)	(65)	(106)	(354)	(46)	(0)	-
4111000	320282	Reg Asset - Post-Retirement Settlement L	UT	(380)	-	-	-	-	(380)	-	-	-
4111000	320283	Reg Asset - Post-Retirement Settlement L	WYU	-	-	-	-	-	-	-	-	-
4111000	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	(615)	-	-	-	-	-	-	-	(615)
4111000	415301	190Hazardous Waste/Environmental-WA	WA	(30)	-	-	(30)	-	-	-	-	-
4111000	415406	Reg Asset Utah ECAM	OTHER	-	-	-	-	-	-	-	-	-
4111000	415423	Contra PP&E Deer Creek	SE	-	-	-	-	-	-	-	-	-
4111000	415424	Contra Reg Asset - Deer Creek Abandonmen	SE	(4,237)	(61)	(1,057)	(325)	(642)	(1,870)	(280)	(2)	-
4111000	415425	Contra Reg Asset - UMWA Pension	OTHER	-	-	-	-	-	-	-	-	-
4111000	415430	Reg Asset - CA - Transportation Electri	OTHER	21	-	-	-	-	-	-	-	21
4111000	415500	283Cholla Plt Trans-APS Amort	SGCT	-	-	-	-	-	-	-	-	-
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA	(13)	-	-	(13)	-	-	-	-	-
4111000	415645	RA - OR OCAT Expense Deferral	OTHER	315	-	-	-	-	-	-	-	315
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	WYP	(7)	-	-	-	(7)	-	-	-	-
4111000	415703	Goodnoe Hills Liquidation Damages - WY	WYP	(5)	-	-	-	(5)	-	-	-	-
4111000	415704	Reg Liability - Tax Revenue Adjustment -	UT	-	-	-	-	-	-	-	-	-
4111000	415705	Reg Liability - Tax Revenue Adjustment -	WYP	-	-	-	-	-	-	-	-	-
4111000	415710	Reg Liability - WA - Accelerated Depreci	WA	(3,100)	-	-	(3,100)	-	-	-	-	-
4111000	415724	Deferred Income Tax Expense - Cholla U4	SG	(713)	(11)	(193)	(58)	(98)	(311)	(41)	(0)	-
4111000	415728	Contra Reg Asset - Cholla U4 Closure - O	OR	(186)	-	(186)	-	-	-	-	-	-
4111000	415729	Contra Reg Asset - Cholla U4 Closure - U	UT	(315)	-	-	-	-	(315)	-	-	-
4111000	415730	Contra Reg Asset - Cholla U4 Closure - W	WYP	(105)	-	-	-	(105)	-	-	-	-
4111000	415803	RTO Grid West N/R Writeoff WA	WA	-	-	-	-	-	-	-	-	-
4111000	415804	RTO Grid West Notes Receivable-OR	OR	-	-	-	-	-	-	-	-	-
4111000	415806	RTO Grid West N/R Writeoff ID	IDU	-	-	-	-	-	-	-	-	-
4111000	415822	Reg Asset Pension MMT -UT	UT	-	-	-	-	-	-	-	-	-
4111000	415827	Reg Asset Post Retirement MMT - OR	OR	-	-	-	-	-	-	-	-	-
4111000	415828	Reg Asset Post Retirement MMT - WY	WYP	-	-	-	-	-	-	-	-	-
4111000	415829	Reg Asset - Post - Ret MMT -UT	UT	-	-	-	-	-	-	-	-	-
4111000	415831	Reg Asset Post Retirement MMT - CA	CA	-	-	-	-	-	-	-	-	-
4111000	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	9	-	-	-	-	-	-	-	9
4111000	415841	Reg Asset - Emergency Service Programs -	OTHER	(152)	-	-	-	-	-	-	-	(152)
4111000	415852	Powerdale Decommissioning Reg Asset - ID	IDU	(5)	-	-	-	-	-	(5)	-	-
4111000	415853	Powerdale Decommissioning Reg Asset - OR	OR	-	-	-	-	-	-	-	-	-
4111000	415854	Powerdale Decommissioning Reg Asset - WA	WA	-	-	-	-	-	-	-	-	-
4111000	415855	CA - January 2010 Storm Costs	OTHER	(196)	-	-	-	-	-	-	-	(196)
4111000	415856	Powerdale Decommissioning Reg Asset - WY	WYP	-	-	-	-	-	-	-	-	-



Deferred Income Tax Expense

Twelve Months Ending - December 2020

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	415857	ID - Deferred Overburden Costs	31	-	-	-	-	-	-	-	31
4111000	415858	WY - Deferred Overburden Costs	88	-	-	-	88	-	-	-	-
4111000	415859	WY - Deferred Advertising Costs	-	-	-	-	-	-	-	-	-
4111000	415865	Reg Asset - UT MPA	-	-	-	-	-	-	-	-	-
4111000	415867	Reg Asset - CA Solar Feed-in Tariff	-	-	-	-	-	-	-	-	-
4111000	415868	Reg Asset - UT - Solar Incentive Program	615	-	-	-	-	-	-	-	615
4111000	415876	Deferred Excess Net PowerCosts - OR	(348)	-	-	-	-	-	-	-	(348)
4111000	415881	Deferral of Renewable Energy Credit - UT	-	-	-	-	-	-	-	-	-
4111000	415883	Deferral of Renewable Energy Credit - WY	(42)	-	-	-	-	-	-	-	(42)
4111000	415890	ID MEHC 2006 Transition Costs	-	-	-	-	-	-	-	-	-
4111000	415891	WY - 2006 Transition Severance Costs	-	-	-	-	-	-	-	-	-
4111000	415893	OR - MEHC Transition Service Costs	-	-	-	-	-	-	-	-	-
4111000	415895	OR - RCAC SEP-DEC 07 DEFERRED	-	-	-	-	-	-	-	-	-
4111000	415896	WA - Chehalis Plant Revenue Requirement	-	-	-	-	-	-	-	-	-
4111000	415897	Reg Asset MEHC Transition Service Costs	-	-	-	-	-	-	-	-	-
4111000	415898	Deferred Coal Costs - Naughton Contract	-	-	-	-	-	-	-	-	-
4111000	415902	Reg Asset - UT REC's in Rates - Current	-	-	-	-	-	-	-	-	-
4111000	415911	Contra Reg Asset - Naughton Unit #3 - CA	-	-	-	-	-	-	-	-	-
4111000	415912	Contra Reg Asset - Naughton Unit #3 - OR	-	-	-	-	-	-	-	-	-
4111000	415913	Contra Reg Asset - Naughton Unit #3 - WA	-	-	-	-	-	-	-	-	-
4111000	415914	Reg Asset - UT - Naughton U3 Costs	-	-	-	-	-	-	-	-	-
4111000	415915	Reg Asset - WY - Naughton U3 Costs	-	-	-	-	-	-	-	-	-
4111000	415926	Reg Liability - Depreciation Decrease -	(346)	-	-	-	-	-	-	-	(346)
4111000	415927	Reg Liability - Depreciation Decrease De	(2)	-	-	(2)	-	-	-	-	-
4111000	415938	Reg Asset - Carbon Plant Decommissioning	-	-	-	-	-	-	-	-	-
4111000	415939	Reg Asset - Carbon Plant Decommissioning	(129)	-	-	-	(129)	-	-	-	-
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	241	-	-	-	-	-	-	-	241
4111000	425125	Deferred Coal Cost - Arch	-	-	-	-	-	-	-	-	-
4111000	425215	283Unearned Joint Use Pole Contact Revnu	-	-	-	-	-	-	-	-	-
4111000	425250	283TGS BUYOUT-SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4111000	425280	283JOSEPH SETTLEMENT-SG	-	-	-	-	-	-	-	-	-
4111000	425360	190Hermiston Swap	(42)	(1)	(11)	(3)	(6)	(18)	(2)	(0)	-
4111000	425380	190Idaho Customer Bal Acct	-	-	-	-	-	-	-	-	-
4111000	430100	283Weatherization	50,297	-	-	-	-	-	-	-	50,297
4111000	430117	Reg Asset - Current DSM	-	-	-	-	-	-	-	-	-
4111000	505115	283Sales & Use Tax Audit	-	-	-	-	-	-	-	-	-
4111000	505125	190Accrued Royalties	(1,652)	(24)	(412)	(127)	(250)	(729)	(109)	(1)	-
4111000	505400	190Bonus Liability	4	0	1	0	0	2	0	0	-
4111000	505450	Accrued Payroll Taxes	(5,921)	(128)	(1,666)	(469)	(766)	(2,556)	(334)	(2)	-
4111000	505520	Bonus Accrual - PMI	(16)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	-
4111000	505600	190Vacation Sickleave & PT Accrual	(624)	(14)	(176)	(49)	(81)	(269)	(35)	(0)	-
4111000	505601	Sick Leave Accrual - PMI	0	0	0	0	0	0	0	0	-
4111000	505700	190Accrued Retention Bonus	28	1	8	2	4	12	2	0	-
4111000	605100	283TROJAN DECOMMISSIONING AMORT	13	0	3	1	2	6	1	0	-
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	90	-	-	-	-	-	-	-	90
4111000	605715	Trapper Mine Contract Obligation	(61)	(1)	(15)	(5)	(9)	(27)	(4)	(0)	-
4111000	610000	283PMI Development Costs	7	0	2	1	1	3	0	0	-
4111000	610143	283Reg Liability-WA Low Energy Program	201	-	-	201	-	-	-	-	-
4111000	610144	Reg Liability - CA California Alternativ	-	-	-	-	-	-	-	-	-
4111000	610145	190REG LIAB - DSM	4,093	-	-	-	-	-	-	-	4,093
4111000	610148	Reg Liability - Def NPC Balance Reclass	-	-	-	-	-	-	-	-	-
4111000	705240	283CA Alternative Rate for Energy Progra	(2)	-	-	-	-	-	-	-	(2)
4111000	705241	Reg Liability - CA California Alternativ	(149)	-	-	-	-	-	-	-	(149)
4111000	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	(607)	-	-	-	-	-	-	-	(607)
4111000	705262	Reg Liability - Sale of REC's-ID	-	-	-	-	-	-	-	-	-
4111000	705263	Reg Liability - Sale of REC's-WA	-	-	-	-	-	-	-	-	-
4111000	705266	Reg Liability - Energy Savings Assistanc	(27)	-	-	-	-	-	-	-	(27)
4111000	705267	Reg Liability - WA Decoupling Mechanism	3,934	-	-	-	-	-	-	-	3,934
4111000	705280	Non-Property EDIT - CA	(251)	(251)	-	-	-	-	-	-	-
4111000	705281	Non-Property EDIT - ID	(174)	-	-	-	-	-	(174)	-	-
4111000	705283	Non-Property EDIT - UT	-	-	-	-	-	-	-	-	-
4111000	705285	Non-Property EDIT - WY	(7,607)	-	-	-	(7,607)	-	-	-	-
4111000	705286	Non-Property EDIT - FERC	-	-	-	-	-	-	-	-	-



Deferred Income Tax Expense
 Twelve Months Ending - December 2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	705287	Protected PP&E EDIT - CA - Fed Only	CA	(1,230)	(1,230)	-	-	-	-	-	-	-
4111000	705288	Protected PP&E EDIT - ID - Fed Only	IDU	(4,774)	-	-	-	-	-	(4,774)	-	-
4111000	705289	Protected PP&E EDIT - OR - Fed Only	OR	(19,418)	-	(19,418)	-	-	-	-	-	-
4111000	705290	Protected PP&E EDIT - WA - Fed Only	WA	(3,681)	-	-	(3,681)	-	-	-	-	-
4111000	705291	Protected PP&E EDIT - WYP - Fed Only	WYP	(8,857)	-	-	-	(8,857)	-	-	-	-
4111000	7052911	Protected PP&E EDIT - WYU - Fed Only	WYU	-	-	-	-	-	-	-	-	-
4111000	705292	Protected PP&E EDIT - UT - Fed Only	UT	(36,277)	-	-	-	-	(36,277)	-	-	-
4111000	705293	Protected PP&E EDIT - UFERC - Fed Only	FERC	-	-	-	-	-	-	-	-	-
4111000	705294	Non-Protected PP&E EDIT - CA	CA	(953)	(953)	-	-	-	-	-	-	-
4111000	705295	Non-Protected PP&E EDIT - ID	IDU	(13,740)	-	-	-	-	-	(13,740)	-	-
4111000	705298	Non-Protected PP&E EDIT - Utah Buydown -	UT	(17,996)	-	-	-	-	(17,996)	-	-	-
4111000	705299	Non-Protected PP&E EDIT - FERC	FERC	-	-	-	-	-	-	-	-	-
4111000	705301	Reg Liability - OR 2010 Protocol Def	OR	-	-	-	-	-	-	-	-	-
4111000	705336	Reg Liability - Sale of Renewable Energy	OTHER	(248)	-	-	-	-	-	-	-	(248)
4111000	705340	Reg Liability - Excess Income Tax Deferr	OTHER	460	-	-	-	-	-	-	-	460
4111000	705341	Reg Liability - Excess Income Tax Deferr	OTHER	140	-	-	-	-	-	-	-	140
4111000	705342	Reg Liability - Excess Income Tax Deferr	OTHER	9,505	-	-	-	-	-	-	-	9,505
4111000	705343	Reg Liability - Excess Income Tax Deferr	OTHER	162	-	-	-	-	-	-	-	162
4111000	705344	Reg Liability - Excess Income Tax Deferr	OTHER	(92)	-	-	-	-	-	-	-	(92)
4111000	705345	Reg Liability - Excess Income Tax Deferr	OTHER	573	-	-	-	-	-	-	-	573
4111000	705346	Deferral of Protected PP&E ARAM - CA	CA	(487)	(487)	-	-	-	-	-	-	-
4111000	705347	Deferral of Protected PP&E ARAM - ID	IDU	1,281	-	-	-	-	-	1,281	-	-
4111000	705348	Deferral of Protected PP&E ARAM - OR	OR	(29,465)	-	(29,465)	-	-	-	-	-	-
4111000	705349	Deferral of Protected PP&E ARAM - UT	UT	(284)	-	-	-	-	(284)	-	-	-
4111000	705350	Deferral of Protected PP&E ARAM - WA	WA	3,994	-	-	3,994	-	-	-	-	-
4111000	705351	Deferral of Protected PP&E ARAM - WY	WYU	9,087	-	-	-	9,087	-	-	-	-
4111000	705400	Reg Liability - OR Injuries & Damages Re	OR	(517)	-	(517)	-	-	-	-	-	-
4111000	705412	Reg Liability - Cholla Decommissioning -	OR	(2,258)	-	(2,258)	-	-	-	-	-	-
4111000	705413	Reg Liability - Cholla Decommissioning -	UT	(5,027)	-	-	-	-	(5,027)	-	-	-
4111000	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	(432)	-	-	-	-	-	-	-	(432)
4111000	705450	Reg Liability - Property Insurance Reser	CA	(116)	(116)	-	-	-	-	-	-	-
4111000	705451	Reg Liability - OR Property Insurance Re	OR	767	-	767	-	-	-	-	-	-
4111000	705453	Reg Liability - ID Property Insurance Re	IDU	(28)	-	-	-	-	-	(28)	-	-
4111000	705455	Reg Liability - WY Property Insurance Re	WYP	93	-	-	-	93	-	-	-	-
4111000	705500	Reg Liability - Powerdale Decommissionin	UT	-	-	-	-	-	-	-	-	-
4111000	705511	Regulatory Liability - CA Deferred Exces	OTHER	(207)	-	-	-	-	-	-	-	(207)
4111000	705514	Regulatory Liability - OR Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-
4111000	705515	Regulatory Liability - OR Deferred Exces	OTHER	5,267	-	-	-	-	-	-	-	5,267
4111000	705517	Regulatory Liability - UT Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-
4111000	705518	Regulatory Liability - WA Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-
4111000	705519	Regulatory Liability - WA Deferred Exces	OTHER	(3,888)	-	-	-	-	-	-	-	(3,888)
4111000	705521	Regulatory Liability - WY Deferred Exces	OTHER	(144)	-	-	-	-	-	-	-	(144)
4111000	705522	Regulatory Liability - UT RECS in Rates	OTHER	-	-	-	-	-	-	-	-	-
4111000	705523	Regulatory Liability - WA RECS in Rates	OTHER	-	-	-	-	-	-	-	-	-
4111000	705525	REGULATORY LIABILITY - SALE OF REC - OR	OTHER	-	-	-	-	-	-	-	-	-
4111000	705526	Regulatory Liability - CA Solar Feed-in	OTHER	-	-	-	-	-	-	-	-	-
4111000	705527	Regulatory Liability - CA Solar Feed-in	OTHER	153	-	-	-	-	-	-	-	153
4111000	705530	Regulatory Liability - UT Solar Feed-in	OTHER	-	-	-	-	-	-	-	-	-
4111000	705531	Regulatory Liability - UT Solar Feed-in	OTHER	453	-	-	-	-	-	-	-	453
4111000	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	-	-	-	-	-	-	-	-	-
4111000	705600	RegLiability - OR 2012 GRC Giveback	OTHER	-	-	-	-	-	-	-	-	-
4111000	705700	Reg Liability - Current Reclass - Other	OTHER	-	-	-	-	-	-	-	-	-
4111000	715105	MCI FOG Wire Lease	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	OTHER	(78)	-	-	-	-	-	-	-	(78)
4111000	715810	Chehalis WA EFSEC C02 Mitigation Obligat	SG	22	0	6	2	3	10	1	0	-
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	5	0	1	0	1	2	0	0	-
4111000	720560	Pension Liability - UMWA Withdrawal Obli	SE	-	-	-	-	-	-	-	-	-
4111000	740100	283Post Merger Debt Loss	SNP	(143)	(3)	(39)	(11)	(19)	(64)	(8)	(0)	(0)
4111000	910245	Contra Receivable from Joint Owners	SO	196	4	55	16	25	85	11	0	-
4111000	910905	283PMI BCC Underground Mine Cost Deplet	SE	(307)	(4)	(77)	(24)	(47)	(136)	(20)	(0)	-
4111000	920110	190PMI WY Extraction Tax	SE	74	1	19	6	11	33	5	0	-
4111000	930100	190OR BETC Credit	OTHER	-	-	-	-	-	-	-	-	-
4111000	9301001	190OR BETC Credit	SG	-	-	-	-	-	-	-	-	-



Deferred Income Tax Expense

Twelve Months Ending - December 2020

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	999998	Deferred Income Tax Expense - Solar ITC	15	0	4	1	2	6	1	0	-
4111000 Total			(446,407)	(10,372)	(141,403)	(26,686)	(50,483)	(197,496)	(34,948)	(256)	72,055
Grand Total			(105,444)	(3,781)	(47,181)	(291)	(3,757)	(46,620)	(15,012)	(154)	67,544

B8. PLANT IN SERVICE



Electric Plant In Service with Unclassified
13 Month Average: 12/2020
Allocation Method - Factor 2020 Protocol
(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	IDU	1,000	-	-	-	-	-	1,000	-	-
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG	10,242	154	2,780	832	1,406	4,472	594	4	-
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	UT	(29,613)	-	-	-	-	(29,613)	-	-	-
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG-P	170,614	2,572	46,301	13,866	23,427	74,493	9,891	63	-
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	SG-U	9,538	144	2,588	775	1,310	4,165	553	4	-
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	OR	531	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	SG	48,090	725	13,051	3,908	6,603	20,997	2,788	18	-
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	UT	1,579	-	-	-	-	1,579	-	-	-
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	WYP	4,207	-	-	-	4,207	-	-	-	-
1010000	ELEC PLANT IN SERV	3031050	RCMIS - REGION CONSTRUCTION MGMT SYSTEM	SO	11,066	240	3,114	876	1,431	4,777	625	3	-
1010000	ELEC PLANT IN SERV	3031080	FUEL MANAGEMENT SYSTEM	SO	3,293	71	927	261	426	1,421	186	1	-
1010000	ELEC PLANT IN SERV	3031230	AUTOMATE POLE CARD SYSTEM	SO	4,410	96	1,241	349	570	1,904	249	1	-
1010000	ELEC PLANT IN SERV	3031680	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	13,886	301	3,908	1,099	1,796	5,994	784	4	-
1010000	ELEC PLANT IN SERV	3031760	RECORD CENTER MANAGEMENT SOFTWARE	SO	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	139,147	3,290	43,289	9,560	10,196	66,930	5,882	-	-
1010000	ELEC PLANT IN SERV	3032040	S A P	SO	179,831	3,899	50,610	14,229	23,260	77,633	10,153	47	-
1010000	ELEC PLANT IN SERV	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	1,660	36	467	131	215	717	94	0	-
1010000	ELEC PLANT IN SERV	3032270	ENTERPRISE DATA WAREHOUSE	SO	5,877	127	1,654	465	760	2,537	332	2	-
1010000	ELEC PLANT IN SERV	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	2,908	63	818	230	376	1,255	164	1	-
1010000	ELEC PLANT IN SERV	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	2,020	44	569	160	261	872	114	1	-
1010000	ELEC PLANT IN SERV	3032360	2002 GRID NET POWER COST MODELING	SO	8,960	194	2,522	709	1,159	3,868	506	2	-
1010000	ELEC PLANT IN SERV	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	10,561	229	2,972	836	1,366	4,559	596	3	-
1010000	ELEC PLANT IN SERV	3032510	OPERATIONS MAPPING SYSTEM	SO	10,386	225	2,923	822	1,343	4,484	586	3	-
1010000	ELEC PLANT IN SERV	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	1,892	41	533	150	245	817	107	0	-
1010000	ELEC PLANT IN SERV	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	2,416	52	680	191	312	1,043	136	1	-
1010000	ELEC PLANT IN SERV	3032600	SINGLE PERSON SCHEDULING	SO	12,958	281	3,647	1,025	1,676	5,594	732	3	-
1010000	ELEC PLANT IN SERV	3032640	TIBCO SOFTWARE	SO	6,357	138	1,789	503	822	2,744	359	2	-
1010000	ELEC PLANT IN SERV	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3032680	TRANSMISSION WHOLESAL BILLING SYSTEM	SG	1,600	24	434	130	220	698	93	1	-
1010000	ELEC PLANT IN SERV	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	207	3	56	17	28	90	12	0	-
1010000	ELEC PLANT IN SERV	3032740	GADSBY INTANGIBLE ASSETS	SG	51	1	14	4	7	22	3	0	-
1010000	ELEC PLANT IN SERV	3032760	SWIFT 2 IMPROVEMENTS	SG	23,200	350	6,296	1,885	3,186	10,130	1,345	9	-
1010000	ELEC PLANT IN SERV	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	652	10	177	53	90	285	38	0	-
1010000	ELEC PLANT IN SERV	3032780	BEAR RIVER SETTLEMENT AGREEMENT	SG	117	2	32	10	16	51	7	0	-
1010000	ELEC PLANT IN SERV	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	2,629	57	740	208	340	1,135	148	1	-
1010000	ELEC PLANT IN SERV	3032860	WEB SOFTWARE	SO	11,958	259	3,365	946	1,547	5,162	675	3	-
1010000	ELEC PLANT IN SERV	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	8,774	132	2,381	713	1,205	3,831	509	3	-
1010000	ELEC PLANT IN SERV	3032910	WYOMING VHF (VPC) SPECTRUM	WYP	1,039	-	-	-	1,039	-	-	-	-
1010000	ELEC PLANT IN SERV	3032920	IDAHO VHF (VPC) SPECTRUM	IDU	3,357	-	-	-	-	-	3,357	-	-
1010000	ELEC PLANT IN SERV	3032930	UTAH VHF (VPC) SPECTRUM	UT	4,287	-	-	-	-	4,287	-	-	-
1010000	ELEC PLANT IN SERV	3032990	P8DM - FILENET P8	SO	6,292	136	1,771	498	814	2,716	355	2	-
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	87,773	1,323	23,820	7,133	12,052	38,323	5,089	33	-
1010000	ELEC PLANT IN SERV	3033170	GTIX VERSION 7 SOFTWARE	CN	8,198	194	2,551	563	601	3,943	347	-	-
1010000	ELEC PLANT IN SERV	3033190	ITRON METER READING SOFTWARE	CN	5,868	139	1,826	403	430	2,823	248	-	-
1010000	ELEC PLANT IN SERV	3033210	ArcFM Software	SO	3,978	86	1,120	315	515	1,718	225	1	-
1010000	ELEC PLANT IN SERV	3033220	MONARCH EMS/SCADA	SO	29,411	638	8,277	2,327	3,804	12,697	1,661	8	-
1010000	ELEC PLANT IN SERV	3033230	VREALIZE VMWARE - SHARED	SO	974	21	274	77	126	420	55	0	-
1010000	ELEC PLANT IN SERV	3033240	IEE - Itron Enterprise Addition	CN	3,688	87	1,147	253	270	1,774	156	-	-
1010000	ELEC PLANT IN SERV	3033250	AMI Metering Software	CN	23,583	558	7,337	1,620	1,728	11,343	997	-	-
1010000	ELEC PLANT IN SERV	3033260	Big Data & Analytics	SO	1,937	42	545	153	251	836	109	1	-
1010000	ELEC PLANT IN SERV	3033300	SECID - CUST SECURE WEB LOGIN	CN	1,085	26	338	75	80	522	46	-	-
1010000	ELEC PLANT IN SERV	3033310	C&T - Energy Trading System	SO	21,326	462	6,002	1,687	2,758	9,207	1,204	6	-
1010000	ELEC PLANT IN SERV	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	9,987	151	2,710	812	1,371	4,361	579	4	-
1010000	ELEC PLANT IN SERV	3033330	OR VHF (VPC) SPECTRUM	OR	4,071	-	4,071	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3033340	WA VHF (VPC) SPECTRUM	WA	2,021	-	-	2,021	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3033350	CA VHF (VPC) SPECTRUM	CA	472	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3033370	DISTRIBUTION INTANGIBLES	WYP	158	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	1,601	24	434	130	220	699	93	1	-
1010000	ELEC PLANT IN SERV	3033390	RMT TRADE SYSTEM	SO	923	20	260	73	119	399	52	0	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CA	9	9	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CN	3	0	1	0	0	1	0	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	IDU	15	-	-	-	-	-	15	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	OR	14	-	14	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SE	5	0	1	0	1	2	0	0	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SG	7,576	114	2,056	616	1,040	3,308	439	3	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SO	40,367	875	11,360	3,194	5,221	17,426	2,279	11	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	UT	22	-	-	-	-	22	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WA	15	-	-	15	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WYP	243	-	-	-	243	-	-	-	-
1010000	ELEC PLANT IN SERV	3035320	HYDRO PLANT INTANGIBLES	SG	1,745	26	473	142	240	762	101	1	-
1010000	ELEC PLANT IN SERV	3035322	ACD-Call Center Automated Call Distribut	CN	4,132	98	1,286	284	303	1,988	175	-	-
1010000	ELEC PLANT IN SERV	3036330	OATI-OASIS INTERFACE	SO	1,240	27	349	98	160	535	70	0	-



Electric Plant In Service with Unclassified
13 Month Average: 12/2020
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1010000	ELEC PLANT IN SERV	3100000	LAND & LAND RIGHTS	SG	1,306	20	355	106	179	570	76	0	-
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	SG	12,850	194	3,487	1,044	1,764	5,610	745	5	-
1010000	ELEC PLANT IN SERV	3102000	LAND RIGHTS	SG	43,158	651	11,712	3,507	5,926	18,843	2,502	16	-
1010000	ELEC PLANT IN SERV	3103000	WATER RIGHTS	SG	35,638	537	9,672	2,896	4,894	15,560	2,066	13	-
1010000	ELEC PLANT IN SERV	3108000	FEE LAND - LEASED	SG	37	1	10	3	5	16	2	0	-
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	SG	1,053,449	15,883	285,887	85,612	144,652	459,952	61,072	391	-
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	SG	4,644,177	70,019	1,260,344	377,426	637,703	2,027,722	269,240	1,722	-
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	SG	1,006,579	15,176	273,167	81,803	138,216	439,488	58,355	373	-
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	490,951	7,402	133,235	39,899	67,414	214,357	28,462	182	-
1010000	ELEC PLANT IN SERV	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	62	1	17	5	9	27	4	0	-
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	34,287	517	9,305	2,786	4,708	14,970	1,988	13	-
1010000	ELEC PLANT IN SERV	3300000	LAND AND LAND RIGHTS	SG-U	172	3	47	14	24	75	10	0	-
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-P	21,151	319	5,740	1,719	2,904	9,235	1,226	8	-
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-U	5,780	87	1,569	470	794	2,524	335	2	-
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-P	8,035	121	2,181	653	1,103	3,508	466	3	-
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-U	365	5	99	30	50	159	21	0	-
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	SG-P	21	0	6	0	3	9	1	0	-
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	SG-U	140	2	38	11	19	61	8	0	-
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	SG-P	257	4	70	21	35	112	15	0	-
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	SG-U	103	2	28	8	14	45	6	0	-
1010000	ELEC PLANT IN SERV	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	310	5	84	25	42	135	18	0	-
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-P	25	0	7	2	3	11	1	0	-
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-U	7,308	110	1,983	594	1,003	3,191	424	3	-
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	67,758	1,022	18,388	5,507	9,304	29,584	3,928	25	-
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	8,421	127	2,285	684	1,156	3,677	488	3	-
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	159,024	2,398	43,156	12,924	21,836	69,432	9,219	59	-
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	364	5	99	30	50	159	21	0	-
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	21,944	331	5,955	1,783	3,013	9,581	1,272	8	-
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	2,031	31	551	165	279	887	118	1	-
1010000	ELEC PLANT IN SERV	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	14,659	221	3,978	1,191	2,013	6,400	850	5	-
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	6,479	98	1,758	527	890	2,829	376	2	-
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	26,682	402	7,241	2,168	3,664	11,650	1,547	10	-
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	394,360	5,946	107,022	32,049	54,151	172,184	22,862	146	-
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	70,520	1,063	19,138	5,731	9,683	30,790	4,088	26	-
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF"	SG-P	23,752	358	6,446	1,930	3,261	10,370	1,377	9	-
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF"	SG-U	411	6	111	33	56	179	24	0	-
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	208	3	56	17	29	91	12	0	-
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	63	1	17	5	9	28	4	0	-
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	94,308	1,422	25,593	7,664	12,950	41,176	5,467	35	-
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	49,356	744	13,394	4,011	6,777	21,550	2,861	18	-
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	68,384	1,031	18,558	5,557	9,390	29,857	3,964	25	-
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	14,293	215	3,879	1,162	1,963	6,240	829	5	-
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	2,896	44	786	235	398	1,264	168	1	-
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	64	1	17	5	9	28	4	0	-
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	SG-P	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	SG-U	173	3	47	14	24	75	10	0	-
1010000	ELEC PLANT IN SERV	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	2,391	36	649	194	328	1,044	139	1	-
1010000	ELEC PLANT IN SERV	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	SG-P	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	22,848	344	6,201	1,857	3,137	9,976	1,325	8	-
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	2,801	42	760	228	385	1,223	162	1	-
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	OR	75	-	75	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	SG	12,648	191	3,432	1,028	1,737	5,522	733	5	-
1010000	ELEC PLANT IN SERV	3402000	LAND RIGHTS	SG	5,546	84	1,505	451	762	2,422	322	2	-
1010000	ELEC PLANT IN SERV	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	32,709	493	8,877	2,658	4,491	14,281	1,896	12	-
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	SG	232,685	3,508	63,146	18,910	31,951	101,594	13,490	86	-
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	16,259	245	4,412	1,321	2,233	7,099	943	6	-
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	SG	2,795,573	42,148	758,667	227,193	383,987	1,220,592	162,070	1,036	-
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	SG	510,939	7,703	138,659	41,523	70,158	223,084	29,621	189	-
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	331,035	4,991	89,837	26,903	45,455	144,535	19,191	123	-
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	16,512	249	4,481	1,342	2,267	7,209	957	6	-
1010000	ELEC PLANT IN SERV	3500000	LAND AND LAND RIGHTS	SG	841	13	228	68	115	367	49	0	-
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	SG	60,986	919	16,551	4,956	8,374	26,628	3,536	23	-
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	SG	223,118	3,364	60,550	18,132	30,637	97,417	12,935	83	-
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	SG	290,679	4,383	78,885	23,623	39,914	126,915	16,852	108	-
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	SG	2,043,466	30,809	554,559	166,070	280,593	892,210	118,467	758	-
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	167,488	2,525	45,453	13,612	22,998	73,128	9,710	62	-
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	22,898	345	6,214	1,861	3,144	9,998	1,328	8	-
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	SG	1,310,636	19,760	355,682	106,514	179,967	572,244	75,982	486	-
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	SG	1,016,675	15,328	275,907	82,624	139,602	443,896	58,940	377	-
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	1,303,072	19,646	353,630	105,899	178,928	568,942	75,544	483	-
1010000	ELEC PLANT IN SERV	3570000	UNDERGROUND CONDUIT	SG	3,852	58	1,045	313	529	1,682	223	1	-



Electric Plant In Service with Unclassified
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	9,016	136	2,447	733	1,238	3,936	523	3	-
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	SG	12,098	182	3,283	983	1,661	5,282	701	4	-
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	IDU	1	-	-	-	-	-	1	-	-
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	OR	8	-	8	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	UT	168	-	-	-	-	168	-	-	-
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WYP	4	-	-	-	4	-	-	-	-
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WYU	2	-	-	-	2	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	CA	729	729	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	IDU	502	-	-	-	-	-	502	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	OR	9,039	-	9,039	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	UT	25,897	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WA	1,401	-	-	1,401	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WYP	675	-	-	-	675	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WYU	48	-	-	-	48	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	CA	1,093	1,093	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	IDU	1,333	-	-	-	-	-	1,333	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	OR	5,139	-	5,139	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	UT	11,126	-	-	-	-	11,126	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WA	468	-	-	468	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYP	2,283	-	-	-	2,283	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYU	4,016	-	-	-	4,016	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	CA	5,251	5,251	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	IDU	3,368	-	-	-	-	-	3,368	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	OR	32,648	-	32,648	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	UT	59,883	-	-	-	-	59,883	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WA	6,376	-	-	6,376	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYP	12,286	-	-	-	12,286	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYU	4,812	-	-	-	4,812	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	CA	30,288	30,288	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	IDU	37,618	-	-	-	-	-	37,618	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	OR	255,450	-	255,450	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	UT	480,634	-	-	-	-	480,634	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WA	75,456	-	-	75,456	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYP	118,684	-	-	-	118,684	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYU	18,409	-	-	-	18,409	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	404	404	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	565	-	-	-	-	-	565	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	4,135	-	4,135	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	7,121	-	-	-	-	7,121	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	1,293	-	-	1,293	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	1,948	-	-	-	1,948	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	235	-	-	-	235	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	CA	73,593	73,593	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	IDU	96,506	-	-	-	-	-	96,506	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	OR	412,113	-	412,113	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	UT	412,854	-	-	-	-	412,854	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WA	114,357	-	-	114,357	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYP	143,640	-	-	-	143,640	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYU	29,024	-	-	-	29,024	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	36,592	36,592	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	41,203	-	-	-	-	-	41,203	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	284,752	-	284,752	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	254,368	-	-	-	-	254,368	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	77,148	-	-	77,148	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	109,029	-	-	-	109,029	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	14,352	-	-	-	14,352	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	CA	18,585	18,585	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	IDU	11,255	-	-	-	-	-	11,255	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	OR	101,905	-	101,905	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	UT	222,967	-	-	-	-	222,967	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WA	19,522	-	-	19,522	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYP	26,679	-	-	-	26,679	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYU	5,136	-	-	-	5,136	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	20,925	20,925	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	30,337	-	-	-	-	-	30,337	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	198,799	-	198,799	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	600,832	-	-	-	-	600,832	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	31,046	-	-	31,046	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	48,448	-	-	-	48,448	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	18,726	-	-	-	18,726	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	CA	55,917	55,917	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	IDU	85,948	-	-	-	-	-	85,948	-	-



Electric Plant In Service with Unclassified
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	OR 475,855	-	475,855	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	UT 581,203	-	-	-	-	581,203	-	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	WA 119,285	-	-	119,285	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	WYP 113,326	-	-	-	113,326	-	-	-	-
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	WYU 15,873	-	-	-	15,873	-	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	CA 10,828	10,828	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	IDU 9,240	-	-	-	-	-	9,240	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	OR 102,182	-	102,182	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	UT 95,944	-	-	-	-	95,944	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	WA 25,032	-	-	25,032	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	WYP 18,347	-	-	-	18,347	-	-	-	-
1010000	ELEC PLANT IN SERV 3691000	SERVICES - OVERHEAD	WYU 3,928	-	-	-	3,928	-	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	CA 17,155	17,155	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	IDU 36,594	-	-	-	-	-	36,594	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	OR 209,319	-	209,319	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	UT 261,485	-	-	-	-	261,485	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	WA 44,690	-	-	44,690	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	WYP 36,167	-	-	-	36,167	-	-	-	-
1010000	ELEC PLANT IN SERV 3692000	SERVICES - UNDERGROUND	WYU 12,628	-	-	-	12,628	-	-	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS	CA 8,425	8,425	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS	IDU 17,148	-	-	-	-	-	17,148	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS	OR 96,303	-	96,303	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS	UT 95,825	-	-	-	-	95,825	-	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS	WA 13,909	-	-	13,909	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS	WYP 14,118	-	-	-	14,118	-	-	-	-
1010000	ELEC PLANT IN SERV 3700000	METERS	WYU 2,584	-	-	-	2,584	-	-	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	CA 279	279	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	IDU 170	-	-	-	-	-	170	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	OR 2,654	-	2,654	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	UT 4,211	-	-	-	-	4,211	-	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	WA 513	-	-	513	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	WYP 823	-	-	-	823	-	-	-	-
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	WYU 155	-	-	-	155	-	-	-	-
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA 785	785	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU 795	-	-	-	-	-	795	-	-
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR 24,386	-	24,386	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT 21,701	-	-	-	-	21,701	-	-	-
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA 3,986	-	-	3,986	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP 8,569	-	-	-	8,569	-	-	-	-
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU 2,277	-	-	-	2,277	-	-	-	-
1010000	ELEC PLANT IN SERV 3890000	LAND AND LAND RIGHTS	IDU 89	-	-	-	-	-	89	-	-
1010000	ELEC PLANT IN SERV 3890000	LAND AND LAND RIGHTS	OR 228	-	228	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3890000	LAND AND LAND RIGHTS	UT 1,327	-	-	-	-	1,327	-	-	-
1010000	ELEC PLANT IN SERV 3890000	LAND AND LAND RIGHTS	WYU 434	-	-	-	434	-	-	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	CA 997	997	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	CN 1,129	27	351	78	83	543	48	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	IDU 100	-	-	-	-	-	100	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	OR 5,887	-	5,887	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	SG 0	0	0	0	0	0	0	0	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	SO 7,516	163	2,115	595	972	3,245	424	2	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	UT 2,669	-	-	-	-	2,669	-	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	WA 1,099	-	-	1,099	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	WYP 1,756	-	-	-	1,756	-	-	-	-
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	WYU 221	-	-	-	221	-	-	-	-
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	IDU 5	-	-	-	-	-	5	-	-
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	SG 1	0	0	0	0	1	0	0	-
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	SO 29	1	8	2	4	13	2	0	-
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	UT 84	-	-	-	-	84	-	-	-
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	WYP 52	-	-	-	52	-	-	-	-
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	WYU 22	-	-	-	22	-	-	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	CA 3,631	3,631	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	CN 8,208	194	2,553	564	601	3,948	347	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	IDU 11,392	-	-	-	-	-	11,392	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	OR 34,536	-	34,536	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	SE 1,084	16	270	83	164	479	72	0	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	SG 8,463	128	2,297	688	1,162	3,695	491	3	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	SO 93,986	2,038	26,451	7,437	12,156	40,574	5,306	25	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	UT 45,631	-	-	-	-	45,631	-	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	WA 11,555	-	-	11,555	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	WYP 10,639	-	-	-	10,639	-	-	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	WYU 3,893	-	-	-	3,893	-	-	-	-
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA 506	506	-	-	-	-	-	-	-



Electric Plant In Service with Unclassified
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	334	-	-	-	-	334	-	-
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	5,489	-	5,489	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	4,601	100	1,295	364	595	1,986	260	1
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	33	-	-	-	33	-	-	-
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	2,445	-	-	2,445	-	-	-	-
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	4,578	-	-	-	4,578	-	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	CA	110	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	CN	1,080	26	336	74	79	520	46	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	IDU	94	-	-	-	-	-	94	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	OR	1,498	-	1,498	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	SE	5	0	1	0	1	2	0	0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	SG	1,549	23	420	126	213	676	90	1
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	SO	12,591	273	3,543	996	1,628	5,435	711	3
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	UT	790	-	-	-	-	790	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	WA	63	-	-	63	-	-	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	WYP	548	-	-	-	548	-	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	WYU	34	-	-	-	34	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	39	39	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	3,145	74	978	216	230	1,513	133	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	366	-	-	-	-	-	366	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	880	-	880	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	22	0	6	2	3	10	1	0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	2,446	37	664	199	336	1,068	142	1
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	42,584	923	11,984	3,370	5,508	18,384	2,404	11
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	595	-	-	-	595	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	293	-	-	293	-	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	1,766	-	-	-	1,766	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	49	-	-	-	49	-	-	-
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	CN	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	IDU	1	-	-	-	-	1	-	-
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	OR	3	-	3	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	SG	59	1	16	5	8	26	3	0
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	SO	121	3	34	10	16	52	7	0
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	UT	9	-	-	-	-	9	-	-
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	WYP	2	-	-	-	2	-	-	-
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	WYU	8	-	-	-	8	-	-	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	CA	41	41	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	286	-	-	-	-	-	286	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	OR	1,634	-	1,634	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	SE	33	0	8	3	5	15	2	0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	SG	524	8	142	43	72	229	30	0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	SO	726	16	204	57	94	314	41	0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	UT	2,644	-	-	-	-	2,644	-	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	WA	176	-	-	176	-	-	-	-
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	456	-	-	-	456	-	-	-
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	OR	157	-	157	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	SG	24	0	6	2	3	10	1	0
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	SO	100	2	28	8	13	43	6	0
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	UT	457	-	-	-	-	457	-	-
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	WA	25	-	-	25	-	-	-	-
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	WYP	19	-	-	-	19	-	-	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	398	398	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	1,636	-	-	-	-	-	1,636	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	5,281	-	5,281	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	101	1	25	8	15	45	7	0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	8,375	126	2,273	681	1,150	3,656	486	3
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	1,320	29	371	104	171	570	75	0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	7,559	-	-	-	-	7,559	-	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	1,224	-	-	1,224	-	-	-	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	2,141	-	-	-	2,141	-	-	-
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	345	-	-	-	345	-	-	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	CA	1,330	1,330	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	IDU	3,502	-	-	-	-	-	3,502	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	OR	12,607	-	12,607	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SE	202	3	50	15	31	89	13	0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SG	7,278	110	1,975	591	999	3,178	422	3
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SO	523	11	147	41	68	226	30	0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	UT	19,283	-	-	-	-	19,283	-	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WA	2,958	-	-	2,958	-	-	-	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WYP	4,745	-	-	-	4,745	-	-	-
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WYU	1,226	-	-	-	1,226	-	-	-
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	OR	269	-	269	-	-	-	-	-



Electric Plant In Service with Unclassified
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SE	4	0	1	0	1	2	0	0	-
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SG	3,870	58	1,050	315	531	1,690	224	1	-
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	UT	125	-	-	-	-	125	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CA	492	492	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	IDU	1,515	-	-	-	-	-	1,515	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	OR	3,900	-	3,900	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SE	41	1	10	3	6	18	3	0	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SG	1,582	24	429	129	217	691	92	1	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SO	1,119	24	315	89	145	483	63	0	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	UT	7,868	-	-	-	-	7,868	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WA	900	-	-	900	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYP	3,338	-	-	-	3,338	-	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYU	428	-	-	-	428	-	-	-	-
1010000	ELEC PLANT IN SERV	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	109	109	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	127	-	-	-	-	-	127	-	-
1010000	ELEC PLANT IN SERV	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	425	-	425	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SE	6	0	2	0	1	3	0	0	-
1010000	ELEC PLANT IN SERV	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	1,068	16	290	87	147	466	62	0	-
1010000	ELEC PLANT IN SERV	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	50	1	14	4	6	22	3	0	-
1010000	ELEC PLANT IN SERV	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	445	-	-	-	-	445	-	-	-
1010000	ELEC PLANT IN SERV	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	129	-	-	129	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	345	-	-	-	345	-	-	-	-
1010000	ELEC PLANT IN SERV	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	61	-	-	-	61	-	-	-	-
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	317	-	317	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	457	7	124	37	63	200	27	0	-
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	254	6	71	20	33	110	14	0	-
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	1,589	-	-	-	-	1,589	-	-	-
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	170	-	-	170	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	86	-	-	-	86	-	-	-	-
1010000	ELEC PLANT IN SERV	3923000	TRANSPORTATION EQUIPMENT	SO	2,993	65	842	237	387	1,292	169	1	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	CA	178	178	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	IDU	529	-	-	-	-	-	529	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	OR	2,687	-	2,687	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	SG	5,837	88	1,584	474	802	2,549	338	2	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	SO	249	5	70	20	32	107	14	0	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	UT	3,432	-	-	-	-	3,432	-	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WA	732	-	-	732	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYP	1,197	-	-	-	1,197	-	-	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYU	1	-	-	-	1	-	-	-	-
1010000	ELEC PLANT IN SERV	3940000	*TLS, SHOP, GAR EQUIPMENT*	CA	818	818	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3940000	*TLS, SHOP, GAR EQUIPMENT*	IDU	2,160	-	-	-	-	-	2,160	-	-
1010000	ELEC PLANT IN SERV	3940000	*TLS, SHOP, GAR EQUIPMENT*	OR	10,847	-	10,847	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3940000	*TLS, SHOP, GAR EQUIPMENT*	SE	124	2	31	9	19	55	8	0	-
1010000	ELEC PLANT IN SERV	3940000	*TLS, SHOP, GAR EQUIPMENT*	SG	23,667	357	6,423	1,923	3,250	10,333	1,372	9	-
1010000	ELEC PLANT IN SERV	3940000	*TLS, SHOP, GAR EQUIPMENT*	SO	2,051	44	577	162	265	886	116	1	-
1010000	ELEC PLANT IN SERV	3940000	*TLS, SHOP, GAR EQUIPMENT*	UT	14,943	-	-	-	-	14,943	-	-	-
1010000	ELEC PLANT IN SERV	3940000	*TLS, SHOP, GAR EQUIPMENT*	WA	2,859	-	-	2,859	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3940000	*TLS, SHOP, GAR EQUIPMENT*	WYP	3,731	-	-	-	3,731	-	-	-	-
1010000	ELEC PLANT IN SERV	3940000	*TLS, SHOP, GAR EQUIPMENT*	WYU	396	-	-	-	396	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CA	344	344	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	IDU	1,287	-	-	-	-	-	1,287	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	OR	8,800	-	8,800	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SE	1,327	19	331	102	201	586	88	0	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SG	6,411	97	1,740	521	880	2,799	372	2	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SO	4,996	106	1,378	387	633	2,113	276	1	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	UT	7,769	-	-	-	-	7,769	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WA	1,409	-	-	1,409	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYP	2,592	-	-	-	2,592	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYU	106	-	-	-	106	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	2,443	2,443	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	IDU	3,145	-	-	-	-	-	3,145	-	-
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	OR	12,855	-	12,855	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SG	421	6	114	34	58	184	24	0	-
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SO	1,670	36	470	132	216	721	94	0	-
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT	12,706	-	-	-	-	12,706	-	-	-
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA	2,859	-	-	2,859	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYP	5,224	-	-	-	5,224	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYU	871	-	-	-	871	-	-	-	-
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	173	173	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	531	-	-	-	-	-	531	-	-
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	892	-	892	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	124	2	34	10	17	54	7	0	-



Electric Plant In Service with Unclassified
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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	UT	767	-	-	-	767	-	-	-
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	210	-	-	210	-	-	-	-
1010000	ELEC PLANT IN SERV 3960800	AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	1,812	1,812	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960800	AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	4,445	-	-	-	-	4,445	-	-
1010000	ELEC PLANT IN SERV 3960800	AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	12,809	-	12,809	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3960800	AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	1,308	20	355	106	180	571	76	0
1010000	ELEC PLANT IN SERV 3960800	AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	1,687	37	475	134	218	728	95	0
1010000	ELEC PLANT IN SERV 3960800	AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	15,058	-	-	-	15,058	-	-	-
1010000	ELEC PLANT IN SERV 3960800	AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	2,992	-	-	2,992	-	-	-	-
1010000	ELEC PLANT IN SERV 3960800	AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	6,411	-	-	-	6,411	-	-	-
1010000	ELEC PLANT IN SERV 3960800	AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	787	-	-	-	787	-	-	-
1010000	ELEC PLANT IN SERV 3961000	CRANES	OR	413	-	413	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3961000	CRANES	SG	3,313	50	899	269	455	1,447	192	1
1010000	ELEC PLANT IN SERV 3961000	CRANES	UT	3	-	-	-	3	-	-	-
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	1,217	-	1,217	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	34,446	519	9,348	2,799	4,730	15,040	1,997	13
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	1,321	29	372	105	171	570	75	0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	1,533	-	-	-	-	1,533	-	-
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	900	-	-	-	900	-	-	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	1,922	1,922	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	3,182	-	-	-	-	3,182	-	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	10,446	-	10,446	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	325	5	88	26	45	142	19	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	976	21	275	77	126	421	55	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	16,449	-	-	-	-	16,449	-	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	2,192	-	-	2,192	-	-	-	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	4,402	-	-	-	4,402	-	-	-
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	994	-	-	-	994	-	-	-
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	567	567	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	1,672	-	-	-	-	1,672	-	-
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	2,789	-	2,789	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	237	3	59	18	36	104	16	0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	7,152	108	1,941	581	982	3,123	415	3
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	634	14	178	50	82	274	36	0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	5,511	-	-	-	-	5,511	-	-
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	977	-	-	977	-	-	-	-
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	1,841	-	-	-	1,841	-	-	-
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	783	-	-	-	783	-	-	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	CA	6,266	6,266	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	CN	3,849	91	1,197	264	282	1,851	163	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	IDU	11,467	-	-	-	-	11,467	-	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	OR	75,968	-	75,968	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	SE	279	4	70	21	42	123	18	0
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	SG	181,505	2,737	49,257	14,751	24,923	79,248	10,523	67
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	SO	96,040	2,082	27,028	7,599	12,422	41,461	5,422	25
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	UT	63,359	-	-	-	-	63,359	-	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	WA	12,292	-	-	12,292	-	-	-	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	WYP	23,258	-	-	-	23,258	-	-	-
1010000	ELEC PLANT IN SERV 3970000	COMMUNICATION EQUIPMENT	WYU	5,935	-	-	-	5,935	-	-	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	CA	301	301	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	IDU	303	-	-	-	-	303	-	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	OR	2,428	-	2,428	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	SE	82	1	20	6	12	36	5	0
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	SG	4,188	63	1,137	340	575	1,829	243	2
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	SO	491	11	138	39	64	212	28	0
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	UT	1,693	-	-	-	-	1,693	-	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	WA	493	-	-	493	-	-	-	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	WYP	635	-	-	-	635	-	-	-
1010000	ELEC PLANT IN SERV 3972000	MOBILE RADIO EQUIPMENT	WYU	104	-	-	-	104	-	-	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	CA	52	52	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	CN	82	2	26	6	6	40	3	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	IDU	83	-	-	-	-	83	-	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	OR	1,223	-	1,223	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	SE	4	0	1	0	1	2	0	0
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	SG	2,772	42	752	225	381	1,210	161	1
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	SO	2,184	47	615	173	282	943	123	1
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	UT	1,386	-	-	-	-	1,386	-	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	WA	185	-	-	185	-	-	-	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	WYP	234	-	-	-	234	-	-	-
1010000	ELEC PLANT IN SERV 3980000	MISCELLANEOUS EQUIPMENT	WYU	17	-	-	-	17	-	-	-
1010000	ELEC PLANT IN SERV 3992100	LAND OWNED IN FEE	SE	1,838	27	458	141	279	811	122	1
1010000 Total				28,405,205	617,910	7,991,402	2,239,761	3,675,826	12,268,223	1,604,664	7,420



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	CA	-	-	-	-	-	-	-	
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SE	-	-	-	-	-	-	-	
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SG	(11)	(0)	(3)	(1)	(1)	(5)	(1)	
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SO	-	-	-	-	-	-	-	
1019000	ELEC PLT IN SERV-OTH	140129	ELECTRIC PLANT IN SERVICE - OTHER	SO	(832)	(18)	(234)	(66)	(108)	(359)	(47)	
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	SG	(60,050)	(905)	(16,297)	(4,890)	(8,246)	(26,219)	(3,481)	
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	SG-P	-	-	-	-	-	-	-	
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	SG	(4,695)	(71)	(1,274)	(382)	(645)	(2,050)	(272)	
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIB-NON-RECONCILED	CA	(197)	(197)	-	-	-	-	(2)	
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIB-NON-RECONCILED	IDU	(252)	-	-	-	-	-	(252)	
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIB-NON-RECONCILED	OR	(1,860)	-	(1,860)	-	-	-	-	
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIB-NON-RECONCILED	SNPD	-	-	-	-	-	-	-	
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIB-NON-RECONCILED	UT	(2,234)	-	-	-	(2,234)	-	-	
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIB-NON-RECONCILED	WA	(581)	-	-	(581)	-	-	-	
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIB-NON-RECONCILED	WYU	(538)	-	-	-	(538)	-	-	
1019000	ELEC PLT IN SERV-OTH	140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SG	-	-	-	-	-	-	-	
1019000	ELEC PLT IN SERV-OTH	140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SO	(362)	(8)	(102)	(29)	(47)	(156)	(20)	
1019000	ELEC PLT IN SERV-OTH	140209	ELECTRIC PLANT IN SERVICE - OTHER	SG	(391)	(6)	(106)	(32)	(54)	(171)	(23)	
1019000	ELEC PLT IN SERV-OTH	140209	ELECTRIC PLANT IN SERVICE - OTHER	SO	-	-	-	-	-	-	-	
1019000	ELEC PLT IN SERV-OTH	141209	OTHER INTANGIBLE NON-RECONCILED	SO	-	-	-	-	-	-	-	
1019000	ELEC PLT IN SERV-OTH	3601000	LAND OWNED IN FEE	CA	-	-	-	-	-	-	-	
1019000 Total					(72,001)	(1,205)	(19,875)	(5,969)	(9,637)	(31,193)	(4,096)	(24)
1020000	ELEC PL PUR OR SLD	0	ELECTRIC PLANT PURCHASED OR SOLD	SG	(553)	(8)	(150)	(45)	(76)	(242)	(32)	
1020000	ELEC PL PUR OR SLD	140708	CONTRA ELEC PLANT PURCH OR SOLD - LOSS	SG	553	8	150	45	76	242	32	
1020000 Total					-	-	-	-	-	-	-	-
1060000	COMP CON NOT CLASS	0	SAPERROR	SG	-	-	-	-	-	-	-	-
1060000 Total					-	-	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	2,043	2,043	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	5,163	-	-	-	-	-	5,163	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	37,653	-	37,653	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	SG	-	-	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	42,607	-	-	-	-	42,607	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	16,553	-	-	16,553	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	10,931	-	-	-	10,931	-	-	-
1061000 Total					114,948	2,043	37,653	16,553	10,931	42,607	5,163	-
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	SG	247,197	3,727	67,085	20,089	33,943	107,930	14,331	92
1062000 Total					247,197	3,727	67,085	20,089	33,943	107,930	14,331	92
1063000	PROD COMP CONST NOT	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	55,195	832	14,979	4,486	7,579	24,099	3,200	20
1063000 Total					55,195	832	14,979	4,486	7,579	24,099	3,200	20
1064000	GEN COMP CONST NOT	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	52,803	1,145	14,860	4,178	6,830	22,795	2,981	14
1064000 Total					52,803	1,145	14,860	4,178	6,830	22,795	2,981	14
Grand Total					28,803,346	624,451	8,106,102	2,279,097	3,725,471	12,434,460	1,626,243	-

B9. CAPITAL LEASE PLANT



Capital Lease
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (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	SG	-	-	-	-	-	-	-
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	OR	-	-	-	-	-	-	-
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	SO	-	-	-	-	-	-	-
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	UT	-	-	-	-	-	-	-
1011000	PRPTY UND CPTL LSS	3908220	(FINANCE LEASES-BLDGS)	OR	2,676	-	2,676	-	-	-	-
1011000	PRPTY UND CPTL LSS	3908220	(FINANCE LEASES-BLDGS)	SO	2,380	52	670	188	308	1,027	134
1011000	PRPTY UND CPTL LSS	3908230	(FINANCE LEASES-GAS)	SG	12,159	183	3,300	988	1,670	5,309	705
1011000 Total					17,215	235	6,645	1,176	1,977	6,336	839
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	SG	-	-	-	-	-	-	-
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	OR	-	-	-	-	-	-	-
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	SO	-	-	-	-	-	-	-
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	UT	-	-	-	-	-	-	-
1011500	CAP LEASES-ACCM AMRT	3908220	(FINANCE LEASES-BLDGS)	OR	(641)	-	(641)	-	-	-	-
1011500	CAP LEASES-ACCM AMRT	3908220	(FINANCE LEASES-BLDGS)	SO	(1,477)	(32)	(416)	(117)	(191)	(638)	(83)
1011500	CAP LEASES-ACCM AMRT	3908230	(FINANCE LEASES-GAS)	SG	(1,367)	(21)	(371)	(111)	(188)	(597)	(79)
1011500 Total					(3,485)	(53)	(1,427)	(228)	(379)	(1,235)	(163)
1011900	PRPTY UND CPTL LSS-O	142785	FINANCE LEASE ROU ASSETS (COST) - PPAS	UT	11,714	-	-	-	-	11,714	-
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	SG	4,793	72	1,301	389	658	2,093	278
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	OR	3,146	-	3,146	-	-	-	-
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	SO	10,284	223	2,894	814	1,330	4,440	581
1011900 Total					29,937	295	7,341	1,203	1,988	18,246	858
1011950	CAP LEASES-ACCM AMRT	142885	Finance Lease ROU Assets (A/D) - PPAs	UT	(7,618)	-	-	-	-	(7,618)	-
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	SG	(4,793)	(72)	(1,301)	(389)	(658)	(2,093)	(278)
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	OR	(3,146)	-	(3,146)	-	-	-	-
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	SO	(10,284)	(223)	(2,894)	(814)	(1,330)	(4,440)	(581)
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	SG	-	-	-	-	-	-	-
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	OR	-	-	-	-	-	-	-
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	SO	-	-	-	-	-	-	-
1011950	CAP LEASES-ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	WYP	-	-	-	-	-	-	-
1011950 Total					(25,841)	(295)	(7,341)	(1,203)	(1,988)	(14,150)	(858)
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	SG	-	-	-	-	-	-	-
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	OR	-	-	-	-	-	-	-
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	SO	-	-	-	-	-	-	-
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	WYP	-	-	-	-	-	-	-
1119000 Total					-	-	-	-	-	-	-
Grand Total					17,826	182	5,218	948	1,599	9,198	677

B10.PLANT HELD FOR FUTURE USE



Plant Held for Future Use
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (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	SG	8,923	135	2,422	725	1,225	3,896	517	3	-
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	SG	2,599	39	705	211	357	1,135	151	1	-
1050000	EL PLT HLD FTR USE	3502000	LAND RIGHTS	SG	755	11	205	61	104	329	44	0	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	OR	3,912	-	3,912	-	-	-	-	-	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	CA	683	683	-	-	-	-	-	-	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	WYP	1	-	-	-	1	-	-	-	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	UT	5,731	-	-	-	-	5,731	-	-	-
1050000	EL PLT HLD FTR USE	3891000	LAND OWNED IN FEE	OR	2,982	-	2,982	-	-	-	-	-	-
1050000 Total					25,586	868	10,226	998	1,686	11,091	712	5	-
1059000	EL PLT HLD FTR USE-O	0	ELECTRIC PLANT HELD FOR FUTURE USE-OTHER	SE	-	-	-	-	-	-	-	-	-
1059000	EL PLT HLD FTR USE-O	3601000	ELECTRIC PLANT HELD FOR FUTURE USE-OTHER	CA	-	-	-	-	-	-	-	-	-
1059000 Total					-	-	-	-	-	-	-	-	-
Grand Total					25,586	868	10,226	998	1,686	11,091	712	5	-

B11. MISC. DEFERRED DEBITS



Deferred Debits

13 Month Average: 12/2020

Allocation Method - Factor 2020 Protocol

(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	SE	2,347	34	585	180	356	1,036	155	1	-
1861000	MS DEF DB-OTH WIP	185017	ERCs - Impairment Reserve	SE	(2,040)	(30)	(509)	(156)	(309)	(901)	(135)	(1)	-
1861000 Total					(2,040)	(30)	(509)	(156)	(309)	(901)	(135)	(1)	-
1861200	FINANCING COSTS DEFR	185025	FINANCING COST DEFERRED	SO	31	1	9	2	4	13	2	0	-
1861200	FINANCING COSTS DEFR	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	63	1	18	5	8	27	4	0	-
1861200	FINANCING COSTS DEFR	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	1,347	-	-	-	-	-	-	-	1,347
1861200	FINANCING COSTS DEFR	185028	UNAMORTIZED PCRB LOC/SBBPA COSTS	OTHER	-	-	-	-	-	-	-	-	-
1861200	FINANCING COSTS DEFR	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	362	-	-	-	-	-	-	-	362
1861200	FINANCING COSTS DEFR	185030	UNAMORTIZED 94 SERIES RESTRUCTURING COS	OTHER	255	-	-	-	-	-	-	-	255
1861200 Total					2,057	2	26	7	12	41	5	0	1,964
1861310	DEF N PD PRJ SPC WST	184690	Deferred Development Costs	SG	-	-	-	-	-	-	-	-	-
1861310 Total					-	-	-	-	-	-	-	-	-
1862000	DEF REGULATORY EXP	184500	DEFERRED REGULATORY EXPENSE	IDU	-	-	-	-	-	-	-	-	-
1862000 Total					-	-	-	-	-	-	-	-	-
1863500	ENVIRONMENTAL DEFFED	188498	ENVIRONMENTAL DEFERRED	SO	-	-	-	-	-	-	-	-	-
1863500 Total					-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	134200	Deferred Longwall Costs	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184401	CMC DEFERRED STRIPPING/INPIT INVENTORY	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184402	CMC PACIFIC DEFERRED STRIPPING	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184403	D J MINE GLENROCK COAL - OVERBURDEN	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184404	TRAIL MOUNTAIN - DRILLING	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184405	BRIDGER DEFERRED BILLINGS	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184406	CHOLLA CONTRACT REVIEW	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184407	CENTRALIA TIMBER OPERATIONS	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184408	GLENROCK LOADOUT CHARGES	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184412	CMC DEFERRED BOX CUT - KOPIAH	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184414	DEFERRED COAL COSTS - WYODAK SETTLEMENT	SE	838	12	209	64	127	370	55	0	-
1865000	DEF COAL MINE COSTS	184415	DEFERRED COAL COSTS ARCH SETTLEMENT	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184416	Deferred Coal Costs - Naughton Contract	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184417	Prepaid Coal Costs - Wyodak Shortfall	SE	994	14	248	76	151	439	66	0	-
1865000	DEF COAL MINE COSTS	184420	LT Prepaid Coal Costs	SE	-	-	-	-	-	-	-	-	-
1865000	DEF COAL MINE COSTS	184425	ColoWyo Royalty Reduction Receivable	SE	-	-	-	-	-	-	-	-	-
1865000 Total					1,832	27	457	140	278	809	121	1	-
1867000	MISC DF DR-BAL TRAN	134300	DEFERRED CHARGES	SE	1	0	0	0	0	1	0	0	-
1867000 Total					1	0	0	0	0	1	0	0	-
1868000	MISC DF DR-OTH-CST	134304	Def Chrg - Cloud Based Software Impl	SO	471	10	133	37	61	203	27	0	-
1868000	MISC DF DR-OTH-CST	134305	Oth Def Chrg - IT Licenses/Maintenance	OTHER	140	-	-	-	-	-	-	-	140
1868000	MISC DF DR-OTH-CST	134359	Lake Side 2 Maint. Prepayment - Current	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	134360	LAKE SIDE MAINT. PREPAYMENT - CURRENT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	134361	PREPAID OUTAGE MAINTENANCE	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	134362	Current Creek Maint Prepayment - Current	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	184413	HAYDEN FUEL CONTRACT NEGOTIATION COSTS	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185010	MILL FORK COAL LEASE	SE	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185303	HPT OPTION	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185306	TGS BUYOUT	SG	0	0	0	0	0	0	0	0	-
1868000	MISC DF DR-OTH-CST	185309	LAKEVIEW BUYOUT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185310	BUFFALO SETTLEMENT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185311	JOSEPH SETTLEMENT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185312	TRI-STATE FIRM WHEELING	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185313	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	8,883	134	2,411	722	1,220	3,878	515	3	-
1868000	MISC DF DR-OTH-CST	185314	CLARK FIRM TRANSMISSION	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185315	BIOMASS ONE POST COD PREPAYMENT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185318	BOGUS CREEK SETTLEMENT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185335	LACOMB IRRIGATION	SG	72	1	20	6	10	32	4	0	-
1868000	MISC DF DR-OTH-CST	185336	BOGUS CREEK	SG	808	12	219	66	111	353	47	0	-
1868000	MISC DF DR-OTH-CST	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	1,061	16	288	86	146	463	62	0	-
1868000	MISC DF DR-OTH-CST	185340	TRANSITION COSTS - WASHINGTON STATE	WA	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185342	JIM BOYD HYDRO BUYOUT	SG	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185346	RTO Grid West N/R w/o - WA	WA	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185349	LGIA LT Transmission Prepaid	OTHER	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185351	BPA LT TRANSMISSION PREPAID	OTHER	126	-	-	-	-	-	-	-	126
1868000	MISC DF DR-OTH-CST	185357	LT Prepaid RECs for RPS (OR)	OTHER	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185358	LT Prepaid RECs for RPS (CA)	OTHER	-	-	-	-	-	-	-	-	-
1868000	MISC DF DR-OTH-CST	185359	LT Lake Side 2 Maint. Prepayment	SG	16,954	256	4,601	1,378	2,328	7,402	983	6	-
1868000	MISC DF DR-OTH-CST	185360	LT LAKE SIDE MAINT PREPAYMENT	SG	14,979	226	4,065	1,217	2,057	6,540	868	6	-
1868000	MISC DF DR-OTH-CST	185361	LT CHEHALIS CSA MAINT. PREPAYMENT	SG	19,298	291	5,237	1,568	2,650	8,426	1,119	7	-
1868000	MISC DF DR-OTH-CST	185362	LT Currant Creek CSA Maint Prepayment	SG	17,508	264	4,751	1,423	2,404	7,644	1,015	6	-
1868000	MISC DF DR-OTH-CST	185371	LT Chehalis CSA Prepaid O&M	SG	870	13	236	71	119	380	50	0	-
1868000	MISC DF DR-OTH-CST	185372	LT Currant Creek CSA Prepaid O&M	SG	400	6	109	33	55	175	23	0	-
1868000	MISC DF DR-OTH-CST	185551	LT Prepaid-FSA Capital - Durlap	SG	117	2	32	10	16	51	7	0	-
1868000	MISC DF DR-OTH-CST	185557	LT Prepaid-FSA Capital - Glenrock I	SG	1,360	21	369	111	187	584	79	0	-
1868000	MISC DF DR-OTH-CST	185558	LT Prepaid-FSA Capital - Glenrock III	SG	453	7	123	37	62	198	26	0	-
1868000	MISC DF DR-OTH-CST	185561	LT Prepaid-FSA Capital - Goodhoe Hills	SG	625	9	170	51	86	273	36	0	-



Deferred Debits

13 Month Average: 12/2020

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1868000	MISC DF DR-OTH-CST	185564	994	15	270	81	136	434	58	0	-
1868000	MISC DF DR-OTH-CST	185567	1,434	22	389	117	197	626	83	1	-
1868000	MISC DF DR-OTH-CST	185570	725	11	197	59	100	317	42	0	-
1868000	MISC DF DR-OTH-CST	185571	313	5	85	25	43	137	18	0	-
1868000	MISC DF DR-OTH-CST	185574	331	5	90	27	46	145	19	0	-
1868000	MISC DF DR-OTH-CST	185577	1,255	19	341	102	172	548	73	0	-
1868000	MISC DF DR-OTH-CST	185580	1,464	22	397	119	201	639	85	1	-
1868000	MISC DF DR-OTH-CST	185581	288	4	78	23	40	126	17	0	-
1868000 Total			90,931	1,370	24,609	7,367	12,446	39,583	5,255	34	266
1868200	MISC DEF COST MT GEN	184441									
1868200											
1868200 Total											
1869000	MISC DF DR-OTH-NC	134301									
1869000	MISC DF DR-OTH-NC	135010									
1869000	MISC DF DR-OTH-NC	135033									
1869000	MISC DF DR-OTH-NC	135034									
1869000	MISC DF DR-OTH-NC	135035									
1869000	MISC DF DR-OTH-NC	135036									
1869000	MISC DF DR-OTH-NC	135037									
1869000	MISC DF DR-OTH-NC	135038									
1869000	MISC DF DR-OTH-NC	135039									
1869000	MISC DF DR-OTH-NC	135040									
1869000	MISC DF DR-OTH-NC	135041									
1869000	MISC DF DR-OTH-NC	135049									
1869000	MISC DF DR-OTH-NC	135050									
1869000	MISC DF DR-OTH-NC	135051									
1869000	MISC DF DR-OTH-NC	135052									
1869000	MISC DF DR-OTH-NC	185321									
1869000	MISC DF DR-OTH-NC	185323									
1869000	MISC DF DR-OTH-NC	185326									
1869000	MISC DF DR-OTH-NC	185327									
1869000	MISC DF DR-OTH-NC	185328									
1869000	MISC DF DR-OTH-NC	185329									
1869000	MISC DF DR-OTH-NC	185333									
1869000	MISC DF DR-OTH-NC	185334									
1869000	MISC DF DR-OTH-NC	185338	2,761	42	749	224	379	1,206	160	1	-
1869000	MISC DF DR-OTH-NC	185345									
1869000	MISC DF DR-OTH-NC	185380									
1869000	MISC DF DR-OTH-NC	185381									
1869000 Total			2,761	42	749	224	379	1,206	160	1	-
Grand Total			97,890	1,411	25,919	7,583	12,806	40,738	5,407	35	2,230

B12. BLANK

B13. MATERIALS & SUPPLIES



Material & Supplies
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1511100	COAL INVNTY-CARBON	0	-	-	-	-	-	-	-	-	-
1511100 Total			-	-	-	-	-	-	-	-	-
1511120	COAL INVNTY-HUNTER	0	56,747	823	14,151	4,346	8,602	25,050	3,754	20	-
1511120 Total			56,747	823	14,151	4,346	8,602	25,050	3,754	20	-
1511130	COAL INVNTY-HTG	0	29,486	428	7,353	2,258	4,470	13,017	1,951	10	-
1511130 Total			29,486	428	7,353	2,258	4,470	13,017	1,951	10	-
1511140	COAL INVNTY-JB	0	27,990	406	6,980	2,144	4,243	12,356	1,852	10	-
1511140 Total			27,990	406	6,980	2,144	4,243	12,356	1,852	10	-
1511160	COAL INVNTY-NAU	0	19,631	285	4,895	1,504	2,976	8,666	1,299	7	-
1511160 Total			19,631	285	4,895	1,504	2,976	8,666	1,299	7	-
1511170	COAL INVNTY-CPP	0	-	-	-	-	-	-	-	-	-
1511170 Total			-	-	-	-	-	-	-	-	-
1511180	COAL INVNTY-WYODAK	0	-	-	-	-	-	-	-	-	-
1511180 Total			-	-	-	-	-	-	-	-	-
1511190	COAL INV-TERRA/HEADW	0	-	-	-	-	-	-	-	-	-
1511190 Total			-	-	-	-	-	-	-	-	-
1511200	COAL INVNTY-CHOLLA	0	10,279	149	2,563	787	1,558	4,538	680	4	-
1511200 Total			10,279	149	2,563	787	1,558	4,538	680	4	-
1511300	COAL INVNTY-COLSTRI	0	1,749	25	436	134	265	772	116	1	-
1511300 Total			1,749	25	436	134	265	772	116	1	-
1511400	COAL INVNTY-CRAIG	0	4,899	71	1,222	375	743	2,163	324	2	-
1511400 Total			4,899	71	1,222	375	743	2,163	324	2	-
1511500	COAL INV- DEER CREEK	0	-	-	-	-	-	-	-	-	-
1511500 Total			-	-	-	-	-	-	-	-	-
1511600	COAL INVNTY-DJ	0	11,035	160	2,752	845	1,673	4,871	730	4	-
1511600 Total			11,035	160	2,752	845	1,673	4,871	730	4	-
1511700	COAL INVNTY-RG	0	31,430	456	7,838	2,407	4,764	13,874	2,079	11	-
1511700 Total			31,430	456	7,838	2,407	4,764	13,874	2,079	11	-
1511800	COAL INVNTY	0	-	-	-	-	-	-	-	-	-
1511800 Total			-	-	-	-	-	-	-	-	-
1511900	COAL INVNTY-HAYDEN	0	2,764	40	689	212	419	1,220	183	1	-
1511900 Total			2,764	40	689	212	419	1,220	183	1	-
1512000	NATURAL GAS	0	-	-	-	-	-	-	-	-	-
1512000 Total			-	-	-	-	-	-	-	-	-
1512110	NATURAL GAS-HRMSTN	0	-	-	-	-	-	-	-	-	-
1512110 Total			-	-	-	-	-	-	-	-	-
1512150	NATURAL GAS-LTTL MT	0	-	-	-	-	-	-	-	-	-
1512150 Total			-	-	-	-	-	-	-	-	-
1512160	NATURAL GAS-NAU	0	-	-	-	-	-	-	-	-	-
1512160 Total			-	-	-	-	-	-	-	-	-
1512170	NATURAL GAS-WV	0	-	-	-	-	-	-	-	-	-
1512170 Total			-	-	-	-	-	-	-	-	-
1512180	NATURAL GAS-CLAY BAS	0	1,355	20	338	104	205	598	90	0	-
1512180 Total			1,355	20	338	104	205	598	90	0	-
1512190	NATURAL GAS-CHEHALIS	0	-	-	-	-	-	-	-	-	-
1512190 Total			-	-	-	-	-	-	-	-	-
1512210	NAT GAS-JACKSON PRA	0	-	-	-	-	-	-	-	-	-
1512210 Total			-	-	-	-	-	-	-	-	-
1512500	NATURAL GAS-CUR CR	0	-	-	-	-	-	-	-	-	-
1512500 Total			-	-	-	-	-	-	-	-	-
1512600	NATURAL GAS-LAKE SD	0	-	-	-	-	-	-	-	-	-
1512600 Total			-	-	-	-	-	-	-	-	-
1512700	NATURAL GAS-GADSBY	0	-	-	-	-	-	-	-	-	-
1512700 Total			-	-	-	-	-	-	-	-	-
1512800	OIL INVNTY-B H P&L	0	-	-	-	-	-	-	-	-	-
1512800 Total			-	-	-	-	-	-	-	-	-
1514000	FUEL STK-FUEL OIL	0	2,473	36	617	189	375	1,091	164	1	-
1514000 Total			2,473	36	617	189	375	1,091	164	1	-
1514100	OIL INVNTY-CARBON	0	-	-	-	-	-	-	-	-	-
1514100 Total			-	-	-	-	-	-	-	-	-
1514120	OIL INVNTY-HUNTER	0	-	-	-	-	-	-	-	-	-
1514120 Total			-	-	-	-	-	-	-	-	-
1514130	OIL INVNTY-HTG	0	-	-	-	-	-	-	-	-	-
1514130 Total			-	-	-	-	-	-	-	-	-
1514140	OIL INVNTY-JB	0	-	-	-	-	-	-	-	-	-
1514140 Total			-	-	-	-	-	-	-	-	-
1514300	OIL INVNTY-COLSTRIP	0	93	1	23	7	14	41	6	0	-
1514300 Total			93	1	23	7	14	41	6	0	-
1514400	OIL INVNTY-CRAIG	0	71	1	18	5	11	31	5	0	-
1514400 Total			71	1	18	5	11	31	5	0	-
1514600	OIL INVNTY-DJ	0	-	-	-	-	-	-	-	-	-
1514600 Total			-	-	-	-	-	-	-	-	-



Material & Supplies
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1514800	OIL INVENTORY-OTHER	0		-	-	-	-	-	-	-	-	
1514800 Total				-	-	-	-	-	-	-	-	
1514900	OIL INVENTORY-HAYDEN	0	51	1	13	4	8	23	3	0	-	
1514900 Total			51	1	13	4	8	23	3	0	-	
1541000	PLNT M&S STK CNTRL	0	(148)	(3)	(42)	(12)	(19)	(64)	(8)	(0)	-	
1541000	PLNT M&S STK CNTRL	1510	JIM BRIDGER STORE ROOM	SG	25,093	378	6,810	2,039	3,446	10,956	1,455	9
1541000	PLNT M&S STK CNTRL	1515	DAVE JOHNSTON STORE ROOM	SG	17,294	261	4,693	1,405	2,375	7,551	1,003	6
1541000	PLNT M&S STK CNTRL	1520	WYODAK STORE ROOM	SG	6,692	101	1,816	544	919	2,922	388	2
1541000	PLNT M&S STK CNTRL	1525	GADSBY STORE ROOM	SG	4,395	66	1,193	357	604	1,919	255	2
1541000	PLNT M&S STK CNTRL	1530	CARBON STORE ROOM	SG	1	0	0	0	1	0	0	-
1541000	PLNT M&S STK CNTRL	1535	NAUGHTON STORE ROOM	SG	13,411	202	3,639	1,090	1,841	5,855	777	5
1541000	PLNT M&S STK CNTRL	1540	HUNTINGTON STORE ROOM	SG	18,369	277	4,985	1,493	2,522	8,020	1,065	7
1541000	PLNT M&S STK CNTRL	1545	HUNTER STORE ROOM	SG	26,278	396	7,131	2,136	3,608	11,473	1,523	10
1541000	PLNT M&S STK CNTRL	1550	BLUNDELL STORE ROOM	SG	1,220	18	331	99	167	533	71	0
1541000	PLNT M&S STK CNTRL	1560	WEST VALLEY GAS PLANT	SG	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1565	CURRANT CREEK PLANT	SG	3,949	60	1,072	321	542	1,724	229	1
1541000	PLNT M&S STK CNTRL	1570	LAKE SIDE PLANT	SG	6,044	91	1,640	491	830	2,639	350	2
1541000	PLNT M&S STK CNTRL	1580	CHEHALIS PLANT	SG	3,854	58	1,046	313	529	1,683	223	1
1541000	PLNT M&S STK CNTRL	1605	HYDRO NORTH - LEWIS RIVER	SG	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1635	HYDRO SOUTH - NORTH UMPQUA	SG	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1640	HYDRO SOUTH - ROGUE RIVER	OR	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1645	HYDRO SOUTH - KLAMATH RIVER - OR	SG	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1650	HYDRO SOUTH - KLAMATH RIVER - CA	SG	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1675	HYDRO EAST - UTAH	SG	7	0	2	1	1	3	0	0
1541000	PLNT M&S STK CNTRL	1680	HYDRO EAST - IDAHO	SG	3	0	1	0	1	0	0	-
1541000	PLNT M&S STK CNTRL	1700	LEANING JUNIPER STOREROOM	SG	402	6	109	33	55	176	23	0
1541000	PLNT M&S STK CNTRL	1705	GOODNOE HILLS WIND	SG	116	2	31	9	16	50	7	0
1541000	PLNT M&S STK CNTRL	1715	MARENGO WIND	SG	658	10	179	53	90	287	38	0
1541000	PLNT M&S STK CNTRL	1720	Foot Creek	SG	560	8	152	46	77	244	32	0
1541000	PLNT M&S STK CNTRL	1725	Glenrock/Rolling Hills	SG	988	15	268	80	136	432	57	0
1541000	PLNT M&S STK CNTRL	1730	Seven Mile Hill	SG	605	9	164	49	83	264	35	0
1541000	PLNT M&S STK CNTRL	1740	High Plains/McFadden	SG	461	7	125	37	63	201	27	0
1541000	PLNT M&S STK CNTRL	1745	Dunlap Wind Project	SG	591	9	161	48	81	258	34	0
1541000	PLNT M&S STK CNTRL	1799	WIND OFFICE	SG	0	0	0	0	0	0	0	-
1541000	PLNT M&S STK CNTRL	2005	CASPER STORE ROOM	WYP	628	-	-	-	628	-	-	-
1541000	PLNT M&S STK CNTRL	2010	BUFFALO STORE ROOM	WYP	148	-	-	-	148	-	-	-
1541000	PLNT M&S STK CNTRL	2015	DOUGLAS STORE ROOM	WYP	249	-	-	-	249	-	-	-
1541000	PLNT M&S STK CNTRL	2020	GODY STORE ROOM	WYP	699	-	-	-	699	-	-	-
1541000	PLNT M&S STK CNTRL	2030	WORLAND STORE ROOM	WYP	721	-	-	-	721	-	-	-
1541000	PLNT M&S STK CNTRL	2035	RIVERTON STORE ROOM	WYP	449	-	-	-	449	-	-	-
1541000	PLNT M&S STK CNTRL	2040	EVANSTON STORE ROOM	WYU	642	-	-	-	642	-	-	-
1541000	PLNT M&S STK CNTRL	2045	KEMMERER STORE ROOM	WYU	13	-	-	-	13	-	-	-
1541000	PLNT M&S STK CNTRL	2050	PINEDALE STORE ROOM	WYU	555	-	-	-	555	-	-	-
1541000	PLNT M&S STK CNTRL	2055	BIG PINEY STORE ROOM	WYU	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2060	ROCK SPRINGS STORE ROOM	WYP	1,383	-	-	-	1,383	-	-	-
1541000	PLNT M&S STK CNTRL	2065	RAWLINS STORE ROOM	WYP	510	-	-	-	510	-	-	-
1541000	PLNT M&S STK CNTRL	2070	LARAMIE STORE ROOM	WYP	510	-	-	-	510	-	-	-
1541000	PLNT M&S STK CNTRL	2075	REXBERG STORE ROOM	IDU	1,412	-	-	-	-	-	1,412	-
1541000	PLNT M&S STK CNTRL	2080	MUDLAKE STORE ROOM	IDU	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2085	SHELLY STORE ROOM	IDU	740	-	-	-	-	-	740	-
1541000	PLNT M&S STK CNTRL	2090	PRESTON STORE ROOM	IDU	74	-	-	-	-	-	74	-
1541000	PLNT M&S STK CNTRL	2095	LAVA HOT SPRINGS STORE ROOM	IDU	135	-	-	-	-	-	135	-
1541000	PLNT M&S STK CNTRL	2100	MONT PELIER STORE ROOM	IDU	238	-	-	-	-	-	238	-
1541000	PLNT M&S STK CNTRL	2110	BRIDGERLAND STORE ROOM	UT	469	-	-	-	-	-	469	-
1541000	PLNT M&S STK CNTRL	2205	TREMONTON STORE ROOM	UT	209	-	-	-	-	-	209	-
1541000	PLNT M&S STK CNTRL	2210	OGDEN STORE ROOM	UT	1,568	-	-	-	-	-	1,568	-
1541000	PLNT M&S STK CNTRL	2215	LAYTON STORE ROOM	UT	720	-	-	-	-	-	720	-
1541000	PLNT M&S STK CNTRL	2220	SALT LAKE METRO STORE ROOM	UT	9,320	-	-	-	-	-	9,320	-
1541000	PLNT M&S STK CNTRL	2225	SALT LAKE TOOL ROOM	UT	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2230	JORDAN VALLEY STORE ROOM	UT	1,055	-	-	-	-	-	1,055	-
1541000	PLNT M&S STK CNTRL	2235	PARK CITY STORE ROOM	UT	1,156	-	-	-	-	-	1,156	-
1541000	PLNT M&S STK CNTRL	2240	TOOELE STORE ROOM	UT	495	-	-	-	-	-	495	-
1541000	PLNT M&S STK CNTRL	2245	WASATCH RESTORATION CENTER	UT	512	-	-	-	-	-	512	-
1541000	PLNT M&S STK CNTRL	2400	PLNT M&S STK CNTRL EAGLE MOUNTAIN	UT	324	-	-	-	-	-	324	-
1541000	PLNT M&S STK CNTRL	2405	AMERICAN FORK STORE ROOM	UT	1,832	-	-	-	-	-	1,832	-
1541000	PLNT M&S STK CNTRL	2410	SANTAQUIN STORE ROOM	UT	459	-	-	-	-	-	459	-
1541000	PLNT M&S STK CNTRL	2415	DELTA STORE ROOM	UT	424	-	-	-	-	-	424	-
1541000	PLNT M&S STK CNTRL	2420	VERNAL STORE ROOM	UT	874	-	-	-	-	-	874	-
1541000	PLNT M&S STK CNTRL	2425	PRICE STORE ROOM	UT	698	-	-	-	-	-	698	-
1541000	PLNT M&S STK CNTRL	2430	MOAB STORE ROOM	UT	742	-	-	-	-	-	742	-
1541000	PLNT M&S STK CNTRL	2435	BLANDING STORE ROOM	UT	115	-	-	-	-	-	115	-
1541000	PLNT M&S STK CNTRL	2445	RICHFIELD STORE ROOM	UT	107	-	-	-	-	-	107	-
1541000	PLNT M&S STK CNTRL	2450	CEDAR CITY STORE ROOM	UT	1,145	-	-	-	-	-	1,145	-
1541000	PLNT M&S STK CNTRL	2455	MILFORD STORE ROOM	UT	379	-	-	-	-	-	379	-
1541000	PLNT M&S STK CNTRL	2460	WASHINGTON STORE ROOM	UT	638	-	-	-	-	-	638	-



Material & Supplies
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL 2620	WALLA WALLA STORE ROOM	WA	1,615	-	-	1,615	-	-	-	-
1541000	PLNT M&S STK CNTRL 2630	SUNNYSIDE STORE ROOM	WA	0	-	-	0	-	-	-	-
1541000	PLNT M&S STK CNTRL 2630	YAKIMA STORE ROOM	WA	420	-	-	420	-	-	-	-
1541000	PLNT M&S STK CNTRL 2635	ENTERPRISE STORE ROOM	OR	220	-	220	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2640	PENDLETON STORE ROOM	OR	1,120	-	1,120	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2650	HOOD RIVER STORE ROOM	OR	540	-	540	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2655	PORTLAND METRO - STORE ROOM	OR	12,369	-	12,369	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2660	ASTORIA STORE ROOM	OR	1,171	-	1,171	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2665	MADRAS STORE ROOM	OR	123	-	123	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2670	PRINEVILLE STORE ROOM	OR	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2675	BEND STORE ROOM	OR	2,007	-	2,007	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2805	ALBANY STORE ROOM	OR	225	-	225	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2810	LINCOLN CITY STORE ROOM	OR	250	-	250	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2815	STAYTON STORE ROOM	OR	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2820	DALLAS STORE ROOM	OR	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2825	COTTAGE GROVE STORE ROOM	OR	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2830	ROSEBURG STORE ROOM	OR	3,025	-	3,025	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2835	COOS BAY STORE ROOM	OR	861	-	861	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2840	GRANTS PASS STORE ROOM	OR	1,120	-	1,120	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2845	MEDFORD STORE ROOM	OR	986	-	986	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2850	KLAMATH FALLS STORE ROOM	OR	2,888	-	2,888	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2855	LAKEVIEW STORE ROOM	OR	132	-	132	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2860	ALTURAS STORE ROOM	CA	92	92	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2865	MT SHASTA STORE ROOM	CA	306	306	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2870	YREKA STORE ROOM	CA	1,414	1,414	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 2875	CRESENT CITY STORE ROOM	CA	511	511	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 6005	TREMONTON STORE ROOM	SO	146	3	41	12	19	63	8	0
1541000	PLNT M&S STK CNTRL 5105	MATERIAL PACKAGING CENTER - EAST	UT	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 5110	MATERIAL PACKAGING CENTER - WEST	OR	0	-	0	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 5115	DEMC - SLC	SNPD	138	4	37	9	14	66	7	-
1541000	PLNT M&S STK CNTRL 5120	DEMC - MEDFORD	OR	53	-	53	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 5125	DEMC - OREGON	OR	10,094	-	10,094	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 5130	MEDFORD HUB	OR	8,753	-	8,753	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 5135	YAKIMA HUB	WA	7,424	-	7,424	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 5140	PRESTON HUB	IDUJ	3,671	-	-	-	-	3,671	-	-
1541000	PLNT M&S STK CNTRL 5145	RAWLINS HUB	WYU	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL 5150	RICHFIELD HUB	UT	4,355	-	-	-	4,355	-	-	-
1541000	PLNT M&S STK CNTRL 5155	CASPER HUB	WYP	5,543	-	-	5,543	-	-	-	-
1541000	PLNT M&S STK CNTRL 5160	SALT LAKE METRO HUB	UT	26,610	-	-	-	26,610	-	-	-
1541000	PLNT M&S STK CNTRL 5200	UTAH TRANSPORTATION BUILDING	SNPD	20	1	5	1	2	10	1	-
1541000	PLNT M&S STK CNTRL 5300	METER TEST WAREHOUSE	UT	3	-	-	-	-	3	-	-
1541000 Total				261,393	4,303	81,529	20,114	30,052	111,476	13,871	49
1541500	OTHER M&S 0	M&S GLENROCK COAL MINE	SE	-	-	-	-	-	-	-	-
1541500	OTHER M&S 0	M&S GLENROCK COAL MINE	SG	-	-	-	-	-	-	-	-
1541500	OTHER M&S 0	M&S GLENROCK COAL MINE	SO	-	-	-	-	-	-	-	-
1541500	OTHER M&S 0	M&S GLENROCK COAL MINE	UT	-	-	-	-	-	-	-	-
1541500	OTHER M&S 120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	OR	-	-	-	-	-	-	-	-
1541500	OTHER M&S 120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SG	941	14	255	76	129	411	55	0
1541500	OTHER M&S 120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	179	4	51	14	23	77	10	0
1541500	OTHER M&S 120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	UT	-	-	-	-	-	-	-	-
1541500	OTHER M&S 120950	CONSIGNED INVENTORY CR - WEST VALLEY	UT	-	-	-	-	-	-	-	-
1541500	OTHER M&S 1505	GLENROCK COAL MATERIAL & SUPPLY	SG	-	-	-	-	-	-	-	-
1541500	OTHER M&S 1510	GLENROCK COAL MATERIAL & SUPPLY	SG	-	-	-	-	-	-	-	-
1541500	OTHER M&S 1520	GLENROCK COAL MATERIAL & SUPPLY	SG	-	-	-	-	-	-	-	-
1541500 Total				1,120	18	306	91	152	488	65	0
1541900	PLNT M&S GEN JV CUT 0	PLANT M&S - GENERATION JV CUTBACK	SG	-	-	-	-	-	-	-	-
1541900	PLNT M&S GEN JV CUT 120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SG	2,724	41	739	221	374	1,190	158	1
1541900	PLNT M&S GEN JV CUT 120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SO	(1,380)	(30)	(388)	(109)	(178)	(596)	(78)	(0)
1541900 Total				1,345	11	351	112	196	594	80	1
1544200	M&S OPR SUP DC MIN 0	M&S - OPR SUPPLIES-DEER CREEK MINE	SE	-	-	-	-	-	-	-	-
1544200 Total				-	-	-	-	-	-	-	-
1545000	CR OFF-CENTRALIA 0	CREDIT OFFSET CENTRALIA - WWP	SG	-	-	-	-	-	-	-	-
1545000	CR OFF-CENTRALIA 120005	CREDIT OFFSET CENTRALIA - WWP	SG	-	-	-	-	-	-	-	-
1545000	CR OFF-CENTRALIA 1510	CREDIT OFFSET CENTRALIA - WWP	SG	-	-	-	-	-	-	-	-
1545000	CR OFF-CENTRALIA 1520	CREDIT OFFSET CENTRALIA - WWP	SG	-	-	-	-	-	-	-	-
1545000 Total				-	-	-	-	-	-	-	-
1549900	CR-OBSOL&SURPL INV 0	OBSOLETE & SURPLUS	SO	-	-	-	-	-	-	-	-
1549900	CR-OBSOL&SURPL INV 120930	SB Asset # 120930	SO	(27)	(1)	(8)	(2)	(4)	(12)	(2)	(0)
1549900	CR-OBSOL&SURPL INV 120930	INVENTORY RESERVE POWER SUPPLY	SG	(443)	(7)	(120)	(36)	(61)	(193)	(26)	(0)
1549900	CR-OBSOL&SURPL INV 120930	INVENTORY RESERVE POWER SUPPLY	SO	(12)	(0)	(3)	(1)	(2)	(5)	(1)	(0)
1549900	CR-OBSOL&SURPL INV 120931	INVENTORY RESERVE POWER DELIVERY	SNPD	-	-	-	-	-	-	-	-
1549900	CR-OBSOL&SURPL INV 120932	Inventory Reserve - RMP (T&D)	SNPD	(911)	(28)	(246)	(59)	(94)	(439)	(46)	-
1549900	CR-OBSOL&SURPL INV 120933	Inventory Reserve - PP (T&D)	SNPD	(626)	(19)	(169)	(40)	(65)	(301)	(32)	-
1549900	CR-OBSOL&SURPL INV 120934	Inventory Reserve - PP (Renewables)	SG	(892)	(13)	(242)	(72)	(122)	(399)	(52)	(0)
1549900 Total				(2,912)	(69)	(788)	(211)	(347)	(1,340)	(157)	(1)



Material & Supplies
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1630000	STORES EXPENSE UND	0	STORES UNDISTRIBUTED	SO	-	-	-	-	-	-	-
1630000 Total					-	-	-	-	-	-	-
2531600	WORK CAP DEP-UAMPS	289920	WORKING CAPITAL DEPOSIT - UAMPS	SE	(1,938)	(28)	(483)	(148)	(294)	(856)	(128)
2531600 Total					(1,938)	(28)	(483)	(148)	(294)	(856)	(128)
2531700	WORKG CAP DEP-DG&T	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	SE	(2,649)	(38)	(661)	(203)	(402)	(1,169)	(175)
2531700 Total					(2,649)	(38)	(661)	(203)	(402)	(1,169)	(175)
2531800	WCD-PROVO-PLNT M&S	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	SG	(273)	(4)	(74)	(22)	(37)	(119)	(16)
2531800 Total					(273)	(4)	(74)	(22)	(37)	(119)	(16)
Grand Total					456,140	7,095	130,067	35,055	59,646	197,385	26,773

B14. CASH WORKING CAPITAL



Cash Working Capital
 12 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1430000	OTHER ACCTS REC	0	(4,750)	(103)	(1,337)	(376)	(614)	(2,050)	(268)	(1)	-
1430000 Total			(4,750)	(103)	(1,337)	(376)	(614)	(2,050)	(268)	(1)	-
1431000	EMP ACCOUNTS REC	0	4,636	101	1,305	367	600	2,002	262	1	-
1431000 Total			4,636	101	1,305	367	600	2,002	262	1	-
1431500	INC TAXES RECEIVABLE	0	(70)	(2)	(20)	(6)	(9)	(30)	(4)	(0)	-
1431500	INC TAXES RECEIVABLE	116133	189	4	53	15	24	81	11	0	-
1431500	INC TAXES RECEIVABLE	116134	(104)	(2)	(29)	(8)	(13)	(45)	(6)	(0)	-
1431500 Total			15	0	4	1	2	6	1	0	-
1433000	JOINT OWNER REC	0	5,719	124	1,609	453	740	2,469	323	1	-
1433000 Total			5,719	124	1,609	453	740	2,469	323	1	-
1436000	OTH ACCT REC	0	22,731	493	6,397	1,799	2,940	9,813	1,283	6	-
1436000 Total			22,731	493	6,397	1,799	2,940	9,813	1,283	6	-
1437000	CSS OAR BILLINGS	0	6,277	136	1,766	497	812	2,710	354	2	-
1437000 Total			6,277	136	1,766	497	812	2,710	354	2	-
1437100	CSS OAR BILLINGS-WOR	0	(2,409)	(52)	(678)	(191)	(312)	(1,040)	(136)	(1)	-
1437100 Total			(2,409)	(52)	(678)	(191)	(312)	(1,040)	(136)	(1)	-
2300000	ASSET RETIREMENT OBL	284915	(3,119)	-	-	-	-	-	-	-	(3,119)
2300000 Total			(3,119)	-	-	-	-	-	-	-	(3,119)
2320000	ACCOUNTS PAYABLE	210460	(3,800)	(55)	(947)	(291)	(576)	(1,677)	(251)	(1)	-
2320000	ACCOUNTS PAYABLE	210677	(302)	(4)	(75)	(23)	(46)	(133)	(20)	(0)	-
2320000	ACCOUNTS PAYABLE	211108	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE	211109	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE	211112	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE	211116	(11)	(0)	(3)	(1)	(1)	(5)	(1)	(0)	-
2320000	ACCOUNTS PAYABLE	215077	(535)	(12)	(151)	(42)	(69)	(231)	(30)	(0)	-
2320000	ACCOUNTS PAYABLE	215078	(1,373)	(30)	(386)	(109)	(178)	(593)	(78)	(0)	-
2320000	ACCOUNTS PAYABLE	215080	(3,339)	(72)	(940)	(264)	(432)	(1,442)	(189)	(1)	-
2320000	ACCOUNTS PAYABLE	215082	(43)	(1)	(12)	(3)	(6)	(19)	(2)	(0)	-
2320000	ACCOUNTS PAYABLE	215084	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	215085	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	215086	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE	215088	14	0	4	1	2	6	1	0	-
2320000	ACCOUNTS PAYABLE	215095	(8)	(0)	(2)	(1)	(1)	(4)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	215112	(14)	(0)	(4)	(1)	(2)	(6)	(1)	(0)	-
2320000	ACCOUNTS PAYABLE	215116	(33)	(1)	(9)	(3)	(4)	(14)	(2)	(0)	-
2320000	ACCOUNTS PAYABLE	215350	4	0	1	0	1	2	0	0	-
2320000	ACCOUNTS PAYABLE	215351	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE	215356	(8)	(0)	(2)	(1)	(1)	(3)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	215357	(12)	(0)	(4)	(1)	(2)	(5)	(1)	(0)	-
2320000	ACCOUNTS PAYABLE	215425	(18)	-	-	-	-	-	-	-	(18)
2320000	ACCOUNTS PAYABLE	215439	(3,260)	(49)	(885)	(265)	(448)	(1,423)	(189)	(1)	-
2320000	ACCOUNTS PAYABLE	235230	(61)	(1)	(15)	(5)	(9)	(27)	(4)	(0)	-
2320000	ACCOUNTS PAYABLE	235599	(943)	(20)	(265)	(75)	(122)	(407)	(53)	(0)	-
2320000	ACCOUNTS PAYABLE	240330	(68)	(1)	(19)	(5)	(9)	(30)	(4)	(0)	-
2320000 Total			(13,816)	(249)	(3,717)	(1,088)	(1,903)	(6,013)	(824)	(4)	(18)
2533000	O DEF CR-MISC PPL	289517	(6,857)	(95)	(1,710)	(525)	(1,039)	(3,027)	(454)	(2)	-
2533000 Total			(6,857)	(95)	(1,710)	(525)	(1,039)	(3,027)	(454)	(2)	-
2541050	FAS143 ARO REG LIAB	00111920	(20)	(0)	(5)	(2)	(3)	(9)	(1)	(0)	-
2541050	FAS143 ARO REG LIAB	111920	20	0	5	2	3	9	1	0	-
2541050 Total			0	0	0	0	0	0	0	0	-
Grand Total			8,427	351	3,640	936	1,225	4,869	541	2	(3,137)

B15. MISC. RATE BASE



Miscellaneous Rate Base
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (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	SG	144,705	2,182	39,270	11,760	19,870	63,180	8,389	54	-
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	UT	11,764	-	-	-	-	11,764	-	-	-
1140000 Total					156,468	2,182	39,270	11,760	19,870	74,944	8,389	54	-
1149000	EL PLT ACQST ADJ-OTH	0	ELECTRIC PLANT ACQUISITION ADJUSTMENTS-O	UT	-	-	-	-	-	-	-	-	-
1149000 Total					-	-	-	-	-	-	-	-	-
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	SG	(133,199)	(2,008)	(36,148)	(10,825)	(18,290)	(58,157)	(7,722)	(49)	-
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	UT	(1,596)	-	-	-	-	(1,596)	-	-	-
1150000 Total					(134,795)	(2,008)	(36,148)	(10,825)	(18,290)	(59,753)	(7,722)	(49)	-
1156000	ACCUM PROV-CRAIG/HAY	0	ACCUM PROV FOR ASSET ACQ ADJ - CRAIG/HAY	UT	(211)	-	-	-	-	(211)	-	-	-
1156000 Total					(211)	-	-	-	-	(211)	-	-	-
1281000	Oth Special Funds-Pn	0	Other special funds - Pensions	SO	31,377	680	8,831	2,483	4,058	13,546	1,772	8	-
1281000 Total					31,377	680	8,831	2,483	4,058	13,546	1,772	8	-
1651000	PREPAY-INSURANCE	132000	PREPAID INSURANCE	SE	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132001	PREPAID INSURANCE - SPECIAL COVERAGE	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132002	PREPAID INSURANCE - BURGLARY & ROBBERY	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132004	PREPAID INSURANCE - FOREIGN LIABILITY	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132005	PREPAID INSURANCE - JIM BRIDGER OPERATIO	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132006	PREPAID INSURANCE - LEASEBACK LIABILITY	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132007	PREPAID INSURANCE - WYODAK OPERATIONS	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SE	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	3,426	74	964	271	443	1,479	193	1	-
1651000	PREPAY-INSURANCE	132009	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132010	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132011	PREPAID INSURANCE - CENTRALIA OPERATIONS	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	1,312	28	369	104	170	566	74	0	-
1651000	PREPAY-INSURANCE	132013	PREPAID INSURANCE - D&O LIABILITY	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132014	PREPAID INSURANCE - MISC PREPAID INSURAN	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132015	PREPAID INSURANCE - FOOTE CREEK	SG	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132016	PREPAID INS-MINORITY OWNED PLANTS	SO	516	11	145	41	67	223	29	0	-
1651000	PREPAY-INSURANCE	132045	PREPAID WORKERS COMPENSATION	SO	244	5	69	19	32	105	14	0	-
1651000	PREPAY-INSURANCE	132050	PREPAID IREW 57 MEDICAL	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	166	4	47	13	21	72	9	0	-
1651000	PREPAY-INSURANCE	132722	I/C PRPD CAP PROP IN	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132723	I/C PRPD CAP LIAB IN	SO	-	-	-	-	-	-	-	-	-
1651000 Total					5,664	123	1,594	448	733	2,445	320	1	-
1652000	PREPAY-TAXES	132101	PREPAID PROPERTY TAX	GPS	6,827	148	1,921	540	883	2,947	385	2	-
1652000	PREPAY-TAXES	132102	CA - PREPAID PROPERTY TAX	GPS	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132103	UT - PREPAID PROPERTY TAX	GPS	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132109	UTE-PREPAID POSSESSORY INTEREST	GPS	7	0	2	1	1	3	0	0	-
1652000	PREPAY-TAXES	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	60	1	17	5	8	26	3	0	-
1652000	PREPAY-TAXES	132111	Goshute - Prepaid Possessory Interest	GPS	1	0	2	1	1	3	0	0	-
1652000	PREPAY-TAXES	132200	"Prepaid Taxes (Federal, State, Local)"	SO	16	0	4	1	2	7	1	0	-
1652000	PREPAY-TAXES	132901	PREP FEES - OREGON PUB UTIL COMMISSION	OR	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	WA	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYU	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132910	PREPAYMENT OF HARDWARE & SOFTWARE	SO	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132915	PREPAYMENTS - BUILDING/FACILITIES SERVIC	SO	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132924	OTH PREPAY-OREGON DOE FEE	SO	807	18	227	64	104	349	46	0	-
1652000	PREPAY-TAXES	248050	UNCLAIMED/OUTSTANDING	SO	-	-	-	-	-	-	-	-	-
1652000 Total					7,724	167	2,174	611	999	3,335	436	2	-
1652100	PREPAY - OTHER	132040	PREPAID PENSION COSTS	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132095	PREPAID EMISSIONS PERMIT FEES (UT)	SG	417	6	113	34	57	182	24	0	-
1652100	PREPAY - OTHER	132097	Prepaid CA GHG Cap & Trade Allowances	OTHER	15,403	-	-	-	-	-	-	-	15,403
1652100	PREPAY - OTHER	132098	Prepaid - CA GHG Wholesale	OTHER	7,164	-	-	-	-	-	-	-	7,164
1652100	PREPAY - OTHER	132310	PREPAID RATING AGENCY	SO	86	2	24	7	11	37	5	0	-
1652100	PREPAY - OTHER	132320	Prepaid Surety Bond Costs	SO	46	1	13	4	6	20	3	0	-
1652100	PREPAY - OTHER	132548	Prepaid-FSA O&M - Cedar Springs II	SG	12	0	3	1	2	5	1	0	-
1652100	PREPAY - OTHER	132551	Prepaid-FSA O&M - Dunlap	SG	40	1	11	3	5	17	2	0	-
1652100	PREPAY - OTHER	132557	Prepaid-FSA O&M - Glenrock I	SG	250	4	68	20	34	109	14	0	-
1652100	PREPAY - OTHER	132558	Prepaid-FSA O&M - Glenrock III	SG	84	1	23	7	12	37	5	0	-
1652100	PREPAY - OTHER	132561	Prepaid-FSA O&M - Goodnoe Hills	SG	86	1	23	7	12	37	5	0	-
1652100	PREPAY - OTHER	132564	Prepaid-FSA O&M - High Plains	SG	221	3	60	18	30	97	13	0	-
1652100	PREPAY - OTHER	132567	Prepaid-FSA O&M - Learning Juniper	SG	376	6	102	31	52	164	22	0	-
1652100	PREPAY - OTHER	132570	Prepaid-FSA O&M - Marengo I	SG	119	2	32	10	16	52	7	0	-
1652100	PREPAY - OTHER	132571	Prepaid-FSA O&M - Marengo II	SG	89	1	24	7	12	39	5	0	-
1652100	PREPAY - OTHER	132574	Prepaid-FSA O&M - McFadden Ridge	SG	62	1	17	5	8	27	4	0	-
1652100	PREPAY - OTHER	132577	Prepaid-FSA O&M - Rolling Hills	SG	214	3	58	17	29	93	12	0	-
1652100	PREPAY - OTHER	132580	Prepaid-FSA O&M - Seven Mile I	SG	277	4	75	23	38	121	16	0	-
1652100	PREPAY - OTHER	132581	Prepaid-FSA O&M - Seven Mile II	SG	55	1	15	4	7	24	3	0	-
1652100	PREPAY - OTHER	132601	OTH PREPAY - LEASE - SHREWSBURY PROPERTY	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132602	OTH PREPAY - MEDFORD ENTERPRISE - RENT	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132603	OTH PREPAY - ASHTON PLANT LAND	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132604	OTH PREPAY - FERC HYDRO ADMIN FEE	SG	-	-	-	-	-	-	-	-	-



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1652100	PREPAY - OTHER 132605	GADSBY GAS TURBINES	SG	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER 132606	OTHER PREPAY - LEASE COMMISSIONS	SO	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER 132607	OTHER PREP-FERC LAND	SG	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER 132608	Prepaid - Records Management Costs	SG	24	0	7	2	3	10	1	0
1652100	PREPAY - OTHER 132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	816	12	221	66	112	356	47	0
1652100	PREPAY - OTHER 132621	Prepayments - Water Rights (Ferron Canal)	SG	326	5	88	26	45	142	19	0
1652100	PREPAY - OTHER 132622	Prepayments - Water Rights (Hntjgn-Clev)	SG	224	3	61	18	31	98	13	0
1652100	PREPAY - OTHER 132623	Prepaid Lake Side CUWCD Water Fee	SG	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER 132625	PREPAYMENTS-CES/WAY/SEMPRA-DSM ENERGY S	SG	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER 132630	PREPAID OR RENEWAL & HABITAT RESTORATION	OTHER	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER 132650	PREPAID DUES	SO	1,971	43	555	156	255	851	111	1
1652100	PREPAY - OTHER 132700	PREPAID RENT	GPS	-	1	9	2	4	13	2	0
1652100	PREPAY - OTHER 132701	INTERCO PREPAID RENT	GPS	30	-	-	-	-	-	-	-
1652100	PREPAY - OTHER 132705	Prepaid Pole Contact	SG	254	4	69	21	35	111	15	0
1652100	PREPAY - OTHER 132735	PREPAID RENT WEST VALLEY	SG	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER 132740	PREPAID O&M WIND	SG	95	1	26	8	13	41	5	0
1652100	PREPAY - OTHER 132745	PREPAID OUTAGE MAINTENANCE	SG	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER 132750	Prepaid T&D Line Inspection Costs - RMP	SG	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER 132755	Prepaid Aircraft Maintenance Costs	SG	256	4	69	21	35	112	15	0
1652100	PREPAY - OTHER 132825	Prepaid LGIA Transmission	SG	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER 132831	PREPAID BPA TRANSM - WINE COUNTRY	SG	878	13	238	71	121	383	51	0
1652100	PREPAY - OTHER 132900	PREPAYMENTS - OTHER	SE	72	1	18	6	11	32	5	0
1652100	PREPAY - OTHER 132900	PREPAYMENTS - OTHER	SO	1,323	29	372	105	171	571	75	0
1652100	PREPAY - OTHER 132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	2,462	-	2,462	-	-	-	-	-
1652100	PREPAY - OTHER 132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	WA	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER 132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	3,348	-	-	-	-	3,348	-	-
1652100	PREPAY - OTHER 132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	278	-	-	-	-	-	278	-
1652100	PREPAY - OTHER 132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	146	-	-	-	146	-	-	-
1652100	PREPAY - OTHER 132908	Prepaid OR Low Income Customer Assist	OTHER	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER 132909	Prepaid Licensing Fees	SO	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER 132910	Prepayments - Hardware & Software	SO	13,853	296	3,842	1,080	1,766	5,894	771	4
1652100	PREPAY - OTHER 132920	OTH PREPAY-YAKIMA INDIAN NATION-S YR ROW	SG	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER 132921	OTH PREPAY-FAS 106 FUNDING	SO	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER 132924	OTH PREPAY-OREGON DOE FEE	OR	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER 132926	PREPAID ROYALTIES	SE	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER 132998	PREPAID INSURANCE	SE	(47)	(1)	(12)	(4)	(7)	(21)	(3)	(0)
1652100	PREPAY - OTHER 132999	PREPAY - RECLASS TO LT	SO	(1,639)	(36)	(461)	(130)	(212)	(707)	(93)	(0)
1652100	PREPAY - OTHER 134000	LT PREPAY RECLASS	SO	1,686	37	474	133	218	728	95	0
1652100	PREPAY - OTHER 182200	Prepay-Taxes	OR	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER 182600	PREPAYMENT-OTHER	SE	-	-	-	-	-	-	-	-
1652100 Total				51,154	450	8,700	1,780	3,079	13,024	1,548	6
1653000	PREPAY-INTEREST 132301	DOMESTIC COMMERCIAL PAPER	SO	-	-	-	-	-	-	-	-
1653000 Total				-	-	-	-	-	-	-	-
1655000	PREPAY-COAL MIN EX 132400	PREPAID - TAXES	SE	-	-	-	-	-	-	-	-
1655000 Total				-	-	-	-	-	-	-	-
2281000	ACC PROV-PROP INS 288700	Reg Liab - OR Injuries & Damages Reserve	OR	-	-	-	-	-	-	-	-
2281000	ACC PROV-PROP INS 288711	Reg Liab - CA Property Insurance Reserve	CA	(503)	(503)	-	-	-	-	-	-
2281000	ACC PROV-PROP INS 288712	Reg Liab - OR Property Insurance Reserve	OR	13,302	-	13,302	-	-	-	-	-
2281000	ACC PROV-PROP INS 288714	Reg Liab - ID Property Insurance Reserve	IDU	(946)	-	-	-	-	-	(946)	-
2281000	ACC PROV-PROP INS 288715	Reg Liab - UT Property Insurance Reserve	UT	(6,835)	-	-	-	-	(6,835)	-	-
2281000	ACC PROV-PROP INS 288716	Reg Liab - WY Property Insurance Reserve	WYP	(1,084)	-	-	-	(1,084)	-	-	-
2281000	ACC PROV-PROP INS 288749	RegL - Insurance Reserves - Reclass	OTHER	(13,302)	-	-	-	-	-	-	(13,302)
2281000 Total				(9,369)	(503)	13,302	-	(1,084)	(6,835)	(946)	(13,302)
2281100	PROP INS-THERMAL 280301	ACC. PROV. PROP INS. - THERMAL	SO	-	-	-	-	-	-	-	-
2281100 Total				-	-	-	-	-	-	-	-
2281200	ACC PRV-INS-T&D LN 280290	STORM REIMBURSEMENTS	SO	-	-	-	-	-	-	-	-
2281200	ACC PRV-INS-T&D LN 280302	ACC. PROV. PROP INS. - T&D LINES	SO	-	-	-	-	-	-	-	-
2281200	ACC PRV-INS-T&D LN 280307	Accum Prov For Prop Ins - Pac Power T&D	SO	-	-	-	-	-	-	-	-
2281200	ACC PRV-INS-T&D LN 280308	Accum Prov For Prop Ins - RMP T&D	SO	-	-	-	-	-	-	-	-
2281200	ACC PRV-INS-T&D LN 280311	2281200/280311	SO	-	-	-	-	-	-	-	-
2281200 Total				-	-	-	-	-	-	-	-
2281300	ACC PRV-INS-T&D SUB 280303	ACC. PROV. PROP INS. - T&D SUBS	SO	-	-	-	-	-	-	-	-
2281300 Total				-	-	-	-	-	-	-	-
2281400	ACC PRV-INS-GEN PL 280304	Accum Prov For Prop Ins - General Plt	SO	-	-	-	-	-	-	-	-
2281400 Total				-	-	-	-	-	-	-	-
2281800	ACC PRV-INS-HYDRO 280305	Accum Prov For Property Ins - Hydro Prod	SO	-	-	-	-	-	-	-	-
2281800 Total				-	-	-	-	-	-	-	-
2281900	ACC PRV-INS-VEHICL 280306	Accum Prov For Prop Ins-Vehicle Accident	SO	-	-	-	-	-	-	-	-
2281900 Total				-	-	-	-	-	-	-	-
2282000	ACCM PRV INJRS&DMG 288700	Reg Liab - OR Injuries & Damages Reserve	OR	-	-	-	-	-	-	-	-
2282000 Total				-	-	-	-	-	-	-	-
2282100	ACC PRV IN & DAMAG 0	ACCM PROV - INJ & DAMAGE	SO	-	-	-	-	-	-	-	-
2282100/2282500	ACC PRV IN & DAMAG 280311	NET ACC. PROV. I & D - EXCL. AUTO	SO	(24,874)	(539)	(7,000)	(1,968)	(3,217)	(10,738)	(1,404)	(6)
2282100 Total				(24,874)	(539)	(7,000)	(1,968)	(3,217)	(10,738)	(1,404)	(6)
2282200	ACC PRV I & D AUTO 280312	ACC. PROV. I & D - AUTO	SO	-	-	-	-	-	-	-	-



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2282200 Total											
2282300	ACC PROV I&D-CONST	280313	ACC. PROV. I&D - CONST.	SO	-	-	-	-	-	-	-
2282300 Total											
2282400	ACCUM PRV FR I&D-OR	288700	Reg Liab - OR Injuries & Damages Reserve	OR	(10,915)	-	(10,915)	-	-	-	-
2282400 Total					(10,915)		(10,915)				
2283000	PEN/BENFT-SICK	187240	CONTRA REG ASSET - TRANSITION PLAN SEVER	SO	-	-	-	-	-	-	-
2283000	PEN/BENFT-SICK	280319	ACCUAL-TRANSITION PLAN SEVERANCE PAYMEN	SO	-	-	-	-	-	-	-
2283000	PEN/BENFT-SICK	280349	SUPL. PENSION BENEFITS (RETIRE ALLOW)	SO	(1,636)	(35)	(460)	(129)	(212)	(706)	(92)
2283000 Total					(1,636)	(35)	(460)	(129)	(212)	(706)	(92)
2283400	POST-RETIREMENT BEN	280321	FAS 106 - PACIFICORP EXCL. COAL MINES	SO	-	-	-	-	-	-	-
2283400	POST-RETIREMENT BEN	280329	FAS 106-Contra Liability-Medicare Subsid	SO	22,389	485	6,301	1,772	2,896	9,865	1,264
2283400	POST-RETIREMENT BEN	280440	FAS 158 PR Liab Medicare Sub (Non-Deduct)	SO	(5,429)	(118)	(1,528)	(430)	(702)	(2,344)	(307)
2283400	POST-RETIREMENT BEN	280454	FAS 158 PR Liab Reg Medicare (Non-Deduct)	SO	5,429	118	1,528	430	702	2,344	307
2283400	POST-RETIREMENT BEN	280455	FAS 158 Post-Retirement Liability	SO	-	-	-	-	-	-	-
2283400	POST-RETIREMENT BEN	280456	FAS 106-Contra Liab-Med Sub. Claims	SO	(16,960)	(388)	(4,773)	(1,342)	(2,194)	(7,322)	(958)
2283400	POST-RETIREMENT BEN	280457	FAS 158 - CONTRA LIA - Reg Medicare	SO	(5,429)	(118)	(1,528)	(430)	(702)	(2,344)	(307)
2283400	POST-RETIREMENT BEN	280459	PR Liab - Early Retiree Reinsurance Prog	SO	-	-	-	-	-	-	-
2283400 Total					(0)	(0)	(0)	0	(0)	(0)	(0)
2283500	PENSIONS	280340	PENSION	SO	-	-	-	-	-	-	-
2283500	PENSIONS	280350	Pension - Local 57	SO	(668)	(14)	(188)	(53)	(86)	(288)	(38)
2283500	PENSIONS	280355	FAS 158 Pension Liability	SO	(67,261)	(1,458)	(18,929)	(5,322)	(8,700)	(29,037)	(3,798)
2283500	PENSIONS	280365	FAS 158 Pension Liab-Rcls to Current	SO	669	14	188	53	87	289	38
2283500 Total					(67,261)	(1,458)	(18,929)	(5,322)	(8,700)	(29,037)	(3,798)
2284100	AC MIS OP PR-OTHER	284901	BLACK LUNG RESERVE	SE	-	-	-	-	-	-	-
2284100	AC MIS OP PR-OTHER	289320	CHEHALIS WA EFSEC C02 MITIGATION OBLIG	SG	(261)	(4)	(71)	(21)	(36)	(114)	(15)
2284100 Total					(261)	(4)	(71)	(21)	(36)	(114)	(15)
2284200	ACC PRV DECOM-TRJN	284910	DECOMMISSIONING LIABILITY	TROJD	-	-	-	-	-	-	-
2284200	ACC PRV DECOM-TRJN	284911	INTEREST ON DECOMM. TRUST FUNDS	TROJD	-	-	-	-	-	-	-
2284200	ACC PRV DECOM-TRJN	284912	TROJAN WORKING FUNDS BALANCES - NET	TROJD	-	-	-	-	-	-	-
2284200 Total											
2300000	ASSET RETIREMENT OBL	284918	ARO LIAB - TROJAN NUCLEAR PLANT	TROJD	(5,619)	(84)	(1,503)	(452)	(786)	(2,458)	(334)
2300000 Total					(5,619)	(84)	(1,503)	(452)	(786)	(2,458)	(334)
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	(220)	(220)	-	-	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	-	(160)	-	-	-	-	(60)
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	(1,237)	-	(1,237)	-	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	-	(875)	-	-	-	(875)	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	(314)	-	-	(314)	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	(147)	-	-	(147)	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYU	-	-	-	-	-	-	-
2530000	OTHER DEF CREDITS	289009	OREGON DSM LOANS NPY UNEARNED INCOME	OTHER	-	-	-	-	-	-	-
2530000 Total					(2,855)	(220)	(1,237)	(314)	(147)	(875)	(60)
2532500	DEFERRED HEDGE ACCT	289301	PARIBAS FUTURES 5310	SE	-	-	-	-	-	-	-
2532500	DEFERRED HEDGE ACCT	289521	TIMBER REVENUES	SE	-	-	-	-	-	-	-
2532500 Total											
2533500	OTH DEF CR-PEN & BEN	280370	PENSION LIAB-UMWA WITHDRAWAL OBLIG	SE	(115,119)	(1,670)	(28,707)	(8,817)	(17,451)	(50,818)	(7,615)
2533500 Total					(115,119)	(1,670)	(28,707)	(8,817)	(17,451)	(50,818)	(7,615)
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	SE	(5,006)	(73)	(1,248)	(383)	(759)	(2,210)	(331)
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	SG	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	GA	(21)	(21)	-	-	-	-	-
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	SG	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289025	DEF REV-DUKE/HERMISTON GAS SALE NOVATION	SE	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289051	DEFERRED RENT REVENUE AMORT OIL & GAS LE	SG	(4)	(0)	(1)	(0)	(0)	(2)	(0)
2539900	OTH DEF CR - OTHER	289341	Accrued Royalties-Reg Rovny-Noncurrent	SE	(9,804)	(142)	(2,445)	(751)	(1,486)	(4,328)	(649)
2539900	OTH DEF CR - OTHER	289520	MILL FORK COAL LEASE	SE	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289523	Govt Coal Lease Bonus Payment Liability	SE	5,006	73	1,248	383	759	2,210	331
2539900	OTH DEF CR - OTHER	289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SE	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SG	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289540	Westmoreland Kemmerer Payable-NonCurr	SG	(4,622)	(70)	(1,254)	(376)	(635)	(2,018)	(268)
2539900	OTH DEF CR - OTHER	289904	LAKEVIEW BUYOUT	SG	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289906	HERMISTON BREAKAGE FEE	SG	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289907	FIRTH COGENERATION BUYOUT	SG	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289908	MONSANTO CONTRACT	SE	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289909	REDDING CONTRACT	SG	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289910	UNIVERSITY OF WYOMING	WYP	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289912	OPTION SALES	SG	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289913	MCI - F.O.G. WIRE LEASE	SG	(1,167)	(18)	(317)	(95)	(160)	(509)	(68)
2539900	OTH DEF CR - OTHER	289914	TRANSMISSION SERVICE DEPOSITS - THIRD PA	SG	(1,456)	(22)	(395)	(118)	(200)	(636)	(84)
2539900	OTH DEF CR - OTHER	289915	FOOTGREEK CONTRACT	SG	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289917	West Valley Contract Term	SG	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289924	TRANSMISSION SERVICE DEPOSITS - C&T	OTHER	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289825	TRANSM CONST SECURITY DEPOSITS	SG	(12,021)	(181)	(3,262)	(977)	(1,651)	(5,249)	(697)
2539900	OTH DEF CR - OTHER	289955	Accrued Right-of-Way Obligations	SG	(2,243)	(34)	(609)	(182)	(308)	(979)	(130)
2539900 Total					(31,337)	(488)	(8,283)	(2,499)	(4,440)	(13,720)	(1,896)
2540000	REGULATORY LIAB	186149	Reg Asset - DSM - UT - Balance Reclass	OTHER	-	-	-	-	-	-	-



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB 187320	Reg Asset - Deprec Increase - ID	IDU	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 231010	Reg Liab Current - Blue Sky	OTHER	(12,920)	-	-	-	-	-	-	(12,920)
2540000	REGULATORY LIAB 231020	Reg Liab Current - DSM	OTHER	(5,885)	-	-	-	-	-	-	(5,885)
2540000	REGULATORY LIAB 231045	Reg Liab Current - GHG Allowances	OTHER	(221)	-	-	-	-	-	-	(221)
2540000	REGULATORY LIAB 231050	Reg Liab Current - Def Net Power Costs	OTHER	(14,934)	-	-	-	-	-	-	(14,934)
2540000	REGULATORY LIAB 231055	Reg Liab Current - Def RECs in Rates	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 231060	Reg Liab Current - BPA Balancing Accts	OTHER	(2,511)	-	-	-	-	-	-	(2,511)
2540000	REGULATORY LIAB 231070	Reg Liab Current - Asset Sale Givebacks	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 231075	Reg Liab Current - GRC Givebacks	OTHER	(1,543)	-	-	-	-	-	-	(1,543)
2540000	REGULATORY LIAB 231080	Reg Liab Current - REC Sales	OTHER	(2,141)	-	-	-	-	-	-	(2,141)
2540000	REGULATORY LIAB 231090	Reg Liab Current - Solar Feed-In	OTHER	(12,658)	-	-	-	-	-	-	(12,658)
2540000	REGULATORY LIAB 231100	Reg Liab Current - Other	OTHER	(20,477)	-	-	-	-	-	-	(20,477)
2540000	REGULATORY LIAB 288001	Reg Liab - Excess Def Inc Taxes - CA	CA	(953)	(953)	-	-	-	-	-	-
2540000	REGULATORY LIAB 288002	Reg Liab - Excess Def Inc Taxes - ID	IDU	(1,279)	-	-	-	-	(1,279)	-	-
2540000	REGULATORY LIAB 288003	Reg Liab - Excess Def Inc Taxes - OR	OR	0	-	0	-	-	-	-	-
2540000	REGULATORY LIAB 288004	Reg Liab - Excess Def Inc Taxes - UT	UT	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288005	Reg Liab - Excess Def Inc Taxes - WA	WA	(1,327)	-	-	(1,327)	-	-	-	-
2540000	REGULATORY LIAB 288006	Reg Liab - Excess Def Inc Taxes - WY	WYU	(7,169)	-	-	(7,169)	-	-	-	-
2540000	REGULATORY LIAB 288007	Reg Liab - Excess Def Inc Taxes - FERC	FERC	0	-	-	-	-	-	0	-
2540000	REGULATORY LIAB 288021	Reg Liab-FAS 158 Post-Retirement	SO	(17,652)	(383)	(4,968)	(1,397)	(2,283)	(7,621)	(997)	(5)
2540000	REGULATORY LIAB 288060	Reg L-WA Decoupling Mech Jul19-Jun20	OTHER	(296)	-	-	-	-	-	-	(296)
2540000	REGULATORY LIAB 288061	Reg L-WA Decoupling Mech Jul20-Jun21	OTHER	(242)	-	-	-	-	-	-	(242)
2540000	REGULATORY LIAB 288070	Contra Reg L-WA Decoupling Jul19-Jun20	OTHER	(4,680)	-	-	-	-	-	-	(4,680)
2540000	REGULATORY LIAB 288071	Contra Reg L-WA Decoupling Jul20-Jun21	OTHER	(183)	-	-	-	-	-	-	(183)
2540000	REGULATORY LIAB 288079	RegL-WA Decoupling Mech - Recl to Curr	OTHER	9,593	-	-	-	-	-	-	9,593
2540000	REGULATORY LIAB 288083	Reg Liab - Cholla Decomm - OR	OR	(706)	-	(706)	-	-	-	-	-
2540000	REGULATORY LIAB 288084	Reg Liab - Cholla Decomm - UT	UT	(1,573)	-	-	-	(1,573)	-	-	-
2540000	REGULATORY LIAB 288098	RegL - Depr/Amortiz Deferral-Recl to Curr	OTHER	1,543	-	-	-	-	-	-	1,543
2540000	REGULATORY LIAB 288099	RegL -Depr/Amortiz Deferral-Bal Reclass	OTHER	(114)	-	-	-	-	-	-	(114)
2540000	REGULATORY LIAB 288108	FAS 109 - WA Flowthrough	WA	(1,532)	-	-	(1,532)	-	-	-	-
2540000	REGULATORY LIAB 288114	REG LIABILITY - OR GAIN-SALE EPUD ASSETS	OTHER	1	-	-	-	-	-	-	1
2540000	REGULATORY LIAB 288115	REG LIABILITY PROP INS RESERVE	SO	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288116	Calif Alternative Rate for Energy (CARE)	OTHER	(243)	-	-	-	-	-	-	(243)
2540000	REGULATORY LIAB 288118	REG LIABILITY - OR UE134 POWER COST	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288124	Reg Liability - OR 2010 Protocol Def	OR	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288125	Powerdale Decom Costs Giveback - UT	UT	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288140	Reg Liability - WA A&G Credit	WA	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288159	RegL - Blue Sky - Recl to Curr	OTHER	12,920	-	-	-	-	-	-	12,920
2540000	REGULATORY LIAB 288160	REG LIABILITIES ID IRRIGATION LOAD CONTR	IDU	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288161	RL-Energy Savings Assistance (ESA)-CA	OTHER	(721)	-	-	-	-	-	-	(721)
2540000	REGULATORY LIAB 288165	Reg Liab - OR Enrgy	OTHER	(3,329)	-	-	-	-	-	-	(3,329)
2540000	REGULATORY LIAB 288170	REG LIABILITY - CA GAIN ON SALE OF ASSET	CA	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288171	REG LIABILITY - UT GAIN ON SALE OF ASSET	UT	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288172	REG LIABILITY - ID GAIN ON SALE OF ASSET	IDU	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288173	REG LIABILITY - WY GAIN ON SALE OF ASSET	WYP	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288174	RegL - OR Asset Sale Gain-Balance Recl	OTHER	(1,383)	-	-	-	-	-	-	(1,383)
2540000	REGULATORY LIAB 288175	RegL - Asset Sale Givebacks - Recl to Cu	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288176	Reg Liability - RECs - UT - Amortz	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288177	Reg Liability - WA REC Deferral	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288180	Reg Liability - Sale of RECs - OR	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288181	Reg Liability - Sale of RECs - UT	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288182	Reg Liability - Sale of RECs - WY	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288183	Reg Liability - Sale of RECs - ID	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288184	Reg Liability - Sale of RECs - WA	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288187	Reg Liability - UT Dunlap REC	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288188	Reg Liability - UT Recs Sur-credit Refun	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288189	Reg Liability - Sale of RECs - UT Contra	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288195	RegL - REC Sales - Recl to Curr	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288211	Reg Liab - Non-Prot PP&E EDIT - CA	CA	(3,612)	(3,612)	-	-	-	-	-	-
2540000	REGULATORY LIAB 288212	Reg Liab - Non-Prot PP&E EDIT - ID	IDU	(13,274)	-	-	-	-	(13,274)	-	-
2540000	REGULATORY LIAB 288214	Reg Liab - Non-Prot PP&E EDIT - WA	WA	(26,211)	-	-	(26,211)	-	-	-	-
2540000	REGULATORY LIAB 288215	Reg Liab - Non-Prot PP&E EDIT - WY	WYP	(53,127)	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288216	Reg Liab - Non-Prot PP&E EDIT - UT	UT	(22,028)	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288231	Reg Liab - OR 2013 FERC Rate True-Up	OTHER	(9)	-	-	-	(22,028)	-	-	(9)
2540000	REGULATORY LIAB 288232	Reg Liab - OR 2017 FERC Rate True-Up	OTHER	(28,832)	-	-	-	-	-	-	(28,832)
2540000	REGULATORY LIAB 288240	Reg Liab - WA PCAM - CY 2016	OTHER	(1,104)	-	-	-	-	-	-	(1,104)
2540000	REGULATORY LIAB 288241	Reg Liability - WA PCAM CY2017	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288242	Contra Reg Liability - WA PCAM CY2017	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288243	Reg Liability - WA PCAM CY2018	OTHER	(7,498)	-	-	-	-	-	-	(7,498)
2540000	REGULATORY LIAB 288244	Reg Liability - WA PCAM Reserve 2016	OTHER	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB 288245	Contra Reg Liability - WA PCAM CY2018	OTHER	(407)	-	-	-	-	-	-	(407)
2540000	REGULATORY LIAB 288246	Reg Liability - WA PCAM CY2019	OTHER	(1,084)	-	-	-	-	-	-	(1,084)
2540000	REGULATORY LIAB 288247	Contra Reg Liability - WA PCAM CY2019	OTHER	(73)	-	-	-	-	-	-	(73)
2540000	REGULATORY LIAB 288248	Reg Liability - WA PCAM CY2020	OTHER	(4,898)	-	-	-	-	-	-	(4,898)
2540000	REGULATORY LIAB 288249	Contra Reg Liability - WA PCAM CY2020	OTHER	(230)	-	-	-	-	-	-	(230)
2540000	REGULATORY LIAB 288250	Reg Liability -Tax Rev Req Adj - UT	UT	-	-	-	-	-	-	-	-



Miscellaneous Rate Base
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB	288281	Reg Liab-Excess Income Tax Deferral-CA	OTHER	(6,547)	-	-	-	-	-	-	-	(6,547)
2540000	REGULATORY LIAB	288282	Reg Liab-Excess Income Tax Deferral-ID	OTHER	(523)	-	-	-	-	-	-	-	(523)
2540000	REGULATORY LIAB	288283	Reg Liab-Excess Income Tax Deferral-OR	OTHER	(48,458)	-	-	-	-	-	-	-	(48,458)
2540000	REGULATORY LIAB	288284	Reg Liab-Excess Income Tax Deferral-UT	OTHER	(2,916)	-	-	-	-	-	-	-	(2,916)
2540000	REGULATORY LIAB	288285	Reg Liab-Excess Income Tax Deferral-WA	OTHER	(9,175)	-	-	-	-	-	-	-	(9,175)
2540000	REGULATORY LIAB	288286	Reg Liab-Excess Income Tax Deferral-WY	OTHER	(356)	-	-	-	-	-	-	-	(356)
2540000	REGULATORY LIAB	288290	RegLiab-Contr Exc Inc Tax Def-OR 18 TAM	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288295	RegL - BPA Balancing Accts - Recl to Curr	OTHER	2,511	-	-	-	-	-	-	-	2,511
2540000	REGULATORY LIAB	288400	Regulatory Liability - OR Balance Consol	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288405	Reg Liab-OR Direct Access 5 yr Opt Out	OTHER	(6,802)	-	-	-	-	-	-	-	(6,802)
2540000	REGULATORY LIAB	288411	Reg Liab - WA-Accel Depr 2015 GRC	WA	(45,952)	-	-	(45,952)	-	-	-	-	-
2540000	REGULATORY LIAB	288412	Reg Liab - Depr Decrease Deferral - OR	OTHER	(7,223)	-	-	-	-	-	-	-	(7,223)
2540000	REGULATORY LIAB	288413	Reg Liab - Depr Decrease Deferral - WA	WA	6	-	-	6	-	-	-	-	-
2540000	REGULATORY LIAB	288415	REGULATORY LIABILITY - DEF. BENEFIT- ARC	SE	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288420	Reg Liab - CA GHG Allowance Revenues	OTHER	3,078	-	-	-	-	-	-	-	3,078
2540000	REGULATORY LIAB	288421	Reg Liab - CY14 CA GHG Allow Revenues	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288422	Reg Liab - CA Solar (SOMAH)-GHG Funds	OTHER	(4,406)	-	-	-	-	-	-	-	(4,406)
2540000	REGULATORY LIAB	288423	RegL - CA GHG Allowances - Recl to Curr	OTHER	221	-	-	-	-	-	-	-	221
2540000	REGULATORY LIAB	288424	RegL - CA GHG Allowances - Balance Recl	OTHER	(3,193)	-	-	-	-	-	-	-	(3,193)
2540000	REGULATORY LIAB	288425	Reg Liab - OR 2012 GRC Giveback	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288435	RegL - DSM - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288443	RegL - OR RECs in Rates - Recl to Curr	OTHER	1,400	-	-	-	-	-	-	-	1,400
2540000	REGULATORY LIAB	288444	RegL - UT RECs in Rates - Recl to Curr	OTHER	686	-	-	-	-	-	-	-	686
2540000	REGULATORY LIAB	288445	RegL - WA RECs in Rates - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288446	RegL - WY RECs in Rates - Recl to Curr	OTHER	55	-	-	-	-	-	-	-	55
2540000	REGULATORY LIAB	288453	RegL - OR RECs in Rates - Balance Recl	OTHER	(57)	-	-	-	-	-	-	-	(57)
2540000	REGULATORY LIAB	288454	RegL - UT RECs in Rates - Balance Recl	OTHER	(831)	-	-	-	-	-	-	-	(831)
2540000	REGULATORY LIAB	288455	RegL - WA RECs in Rates - Balance Recl	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288456	RegL - WY RECs in Rates - Balance Recl	OTHER	(63)	-	-	-	-	-	-	-	(63)
2540000	REGULATORY LIAB	288459	Reg Liab - Def RECs in Rates - Reclass	OTHER	(390)	-	-	-	-	-	-	-	(390)
2540000	REGULATORY LIAB	288463	RegL - OR Def Exc NPC - Recl to Curr	OTHER	13,832	-	-	-	-	-	-	-	13,832
2540000	REGULATORY LIAB	288464	RegL - UT Def Exc NPC - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288465	RegL - WA Def Exc NPC - Recl to Curr	OTHER	1,102	-	-	-	-	-	-	-	1,102
2540000	REGULATORY LIAB	288466	RegL - WY Def Exc NPC - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288470	Reg L-WA Decoupling Mechanism-Reclass	OTHER	(8,078)	-	-	-	-	-	-	-	(8,078)
2540000	REGULATORY LIAB	288471	RegL - CA Def Exc NPC - Balance Reclass	OTHER	(127)	-	-	-	-	-	-	-	(127)
2540000	REGULATORY LIAB	288474	RegL - UT Def Exc NPC - Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288475	RegL - WA Def Exc NPC - Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288476	RegL - WY Def Exc NPC - Balance Reclass	OTHER	(743)	-	-	-	-	-	-	-	(743)
2540000	REGULATORY LIAB	288479	Reg Liability - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288481	RegL - CA Solar Feed-In - Recl to Curr	OTHER	288	-	-	-	-	-	-	-	288
2540000	REGULATORY LIAB	288484	RegL - UT Solar Feed-In - Recl to Curr	OTHER	12,371	-	-	-	-	-	-	-	12,371
2540000	REGULATORY LIAB	288489	Reg Liability - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288491	RegL - CA Solar Feed-In - Balance Recl	OTHER	(288)	-	-	-	-	-	-	-	(288)
2540000	REGULATORY LIAB	288494	RegL - UT Solar Feed-In - Balance Recl	OTHER	(21,017)	-	-	-	-	-	-	-	(21,017)
2540000	REGULATORY LIAB	288700	REG LIAB - OR INJURIES & DAMAGES RESERVE	OR	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288712	REG LIAB - OR PROPERTY INSURANCE RESERVE	OR	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288714	Reg Liab - ID Property Insurance Reserve	IDU	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288715	Reg Liab - UT Property Insurance Reserve	UT	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288716	Reg Liab - WY Property Insurance Reserve	WYP	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288716	Reg Liab - WY Property Insurance Reserve	WYU	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288749	RegL - Insurance Reserves - Reclass	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288799	RegL - GRC Givebacks - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288817	RegL - DSM - CA - Reclass to Current	OTHER	903	-	-	-	-	-	-	-	903
2540000	REGULATORY LIAB	288819	Reg Liab - DSM - CA - Balance Reclass	OTHER	(903)	-	-	-	-	-	-	-	(903)
2540000	REGULATORY LIAB	288827	RegL - DSM - ID - Reclass to Current	OTHER	983	-	-	-	-	-	-	-	983
2540000	REGULATORY LIAB	288829	Reg Liab - DSM - ID - Balance Reclass	OTHER	(955)	-	-	-	-	-	-	-	(955)
2540000	REGULATORY LIAB	288837	RegL - DSM - OR - Reclass to Current	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288839	Reg Liab - DSM - OR - Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288847	RegL - DSM - UT - Reclass to Current	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288849	Reg Liab - DSM - UT - Balance Reclass	OTHER	(4,791)	-	-	-	-	-	-	-	(4,791)
2540000	REGULATORY LIAB	288857	RegL - DSM - WA - Reclass to Current	OTHER	3,999	-	-	-	-	-	-	-	3,999
2540000	REGULATORY LIAB	288859	Reg Liab - DSM - WA - Balance Reclass	OTHER	(4,087)	-	-	-	-	-	-	-	(4,087)
2540000	REGULATORY LIAB	288867	RegL - DSM - WY - Reclass to Current	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288869	Reg Liab - DSM - WY - Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288931	Reg Liab - Protected PP&E EDIT - CA	CA	(35,195)	(35,195)	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288932	Reg Liab - Protected PP&E EDIT - ID	IDU	(91,170)	-	-	-	-	-	(91,170)	-	-
2540000	REGULATORY LIAB	288933	Reg Liab - Protected PP&E EDIT - OR	OR	(397,387)	-	(397,387)	-	-	-	-	-	-
2540000	REGULATORY LIAB	288934	Reg Liab - Protected PP&E EDIT - WA	WA	(96,125)	-	-	(96,125)	-	-	-	-	-
2540000	REGULATORY LIAB	288935	Reg Liab - Protected PP&E EDIT - WY	WYP	(223,092)	-	-	-	(223,092)	-	-	-	-
2540000	REGULATORY LIAB	288936	Reg Liab - Protected PP&E EDIT - UT	UT	(698,359)	-	-	-	-	-	(698,359)	-	-
2540000	REGULATORY LIAB	288937	Reg Liab - Protected PP&E EDIT - U FERC	FERC	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288941	Reg Liab - Protected PP&E ARAM - CA	CA	(3,038)	(3,038)	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288942	Reg Liab - Protected PP&E ARAM - ID	IDU	(8,351)	-	-	-	-	-	(8,351)	-	-
2540000	REGULATORY LIAB	288943	Reg Liab - Protected PP&E ARAM - OR	OR	(17,269)	-	(17,269)	-	-	-	-	-	-
2540000	REGULATORY LIAB	288944	Reg Liab - Protected PP&E ARAM - UT	UT	(88,788)	-	-	-	-	-	(88,788)	-	-



Miscellaneous Rate Base
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
2540000	REGULATORY LIAB	288945	Reg Liab - Protected PP&E ARAM - WA	WA	(13,189)	-	-	(13,189)	-	-	-		
2540000	REGULATORY LIAB	288946	Reg Liab - Protected PP&E ARAM - WY	WYU	(29,925)	-	-	(29,925)	-	-	-		
2540000	REGULATORY LIAB	288949	RegL - EDIT Deferral - Recl to Curr	OTHER	3,561	-	-	-	-	-	3,561		
2540000	REGULATORY LIAB	288995	RegL - Other - Recl to Curr	OTHER	7,323	-	-	-	-	-	7,323		
2540000 Total					(2,082,449)	(43,181)	(420,330)	(185,724)	(315,596)	(818,368)	(115,070)	(5)	(184,174)
2541050	FAS143 ARO REG LIAB	111595	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	-	-	-	-	-	-	-		
2541050	FAS143 ARO REG LIAB	111650	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	-	-	-	-	-	-	-		
2541050	FAS143 ARO REG LIAB	288506	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJD	23	0	6	2	3	10	1	0	-
2541050	FAS143 ARO REG LIAB	288906	ARO/Reg Diff - Trojan - WA portion	WA	20	-	-	20	-	-	-	-	-
2541050 Total					42	0	6	21	3	10	1	0	-
Grand Total					(2,234,270)	(46,589)	(459,707)	(198,970)	(341,216)	(886,331)	(126,487)	(61)	(174,909)

B16. REGULATORY ASSETS



Regulatory Assests

13 Month Average: 12/2020
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1242000	PAC PWR-INT FREE LN	0	936	-	-	-	-	-	-	-	936
1242000	PAC PWR-INT FREE LN	0	-	-	-	-	-	-	-	-	-
1242000	PAC PWR-INT FREE LN	0	7	-	-	7	-	-	-	-	-
1242000 Total			943			7					936
1242100	PAC PWR-5 YR LOAN	0	-	-	-	-	-	-	-	-	-
1242100	PAC PWR-5 YR LOAN	0	-	-	-	-	-	-	-	-	-
1242100	PAC PWR-5 YR LOAN	0	-	-	-	-	-	-	-	-	-
1242100	PAC PWR-5 YR LOAN	0	-	-	-	-	-	-	-	-	-
1242100	PAC PWR-5 YR LOAN	0	-	-	-	-	-	-	-	-	-
1242100 Total											
1242300	IDAHO-INT FREE LOAN	0	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	-	-	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	-	-	-	-	-	-	-	-	-
1242300 Total											
1243000	OR 6-1/2% WEATH LOAN	0	-	-	-	-	-	-	-	-	-
1243000 Total											
1243100	CAL-VAR WEATHER LOAN	0	-	-	-	-	-	-	-	-	-
1243100	CAL-VAR WEATHER LOAN	0	-	-	-	-	-	-	-	-	-
1243100 Total											
1243200	OR-VAR WEATHER LOANS	0	0	-	0	-	-	-	-	-	-
1243200	OR-VAR WEATHER LOANS	0	-	-	-	-	-	-	-	-	-
1243200	OR-VAR WEATHER LOANS	0	-	-	-	-	-	-	-	-	-
1243200	OR-VAR WEATHER LOANS	0	-	-	-	-	-	-	-	-	-
1243200 Total			(0)		0		(0)				
1243300	WTHR LOAN W/BETC(OR)	0	-	-	-	-	-	-	-	-	-
1243300	WTHR LOAN W/BETC(OR)	0	-	-	-	-	-	-	-	-	-
1243300	WTHR LOAN W/BETC(OR)	0	-	-	-	-	-	-	-	-	-
1243300 Total											
1243400	OR EXPERIMENTAL LOAN	0	-	-	-	-	-	-	-	-	-
1243400	OR EXPERIMENTAL LOAN	0	-	-	-	-	-	-	-	-	-
1243400	OR EXPERIMENTAL LOAN	0	-	-	-	-	-	-	-	-	-
1243400 Total											
1243500	WA 12% 12-MONTH LOAN	0	-	-	-	-	-	-	-	-	-
1243500 Total											
1244100	ENERGY FINANSWER	0	-	-	-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	0	-	-	-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	0	-	-	-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1244100	ENERGY FINANSWER	0	2	-	-	-	-	2	-	-	-
1244100	ENERGY FINANSWER	0	-	-	-	-	-	-	-	-	-
1244100 Total			2	(0)	(0)	(0)	(0)	2	(0)	(0)	
1244200	PACIFIC ENVIROMENT	0	-	-	-	-	-	-	-	-	-
1244200	PACIFIC ENVIROMENT	0	-	-	-	-	-	-	-	-	-
1244200	PACIFIC ENVIROMENT	0	-	-	-	-	-	-	-	-	-
1244200 Total											
1244300	INDUSTRIL FINANSWR	0	-	-	-	-	-	-	-	-	-
1244300	INDUSTRIL FINANSWR	0	-	-	-	-	-	-	-	-	-
1244300	INDUSTRIL FINANSWR	0	-	-	-	-	-	-	-	-	-
1244300	INDUSTRIL FINANSWR	0	-	-	-	-	-	-	-	-	-
1244300 Total											
1244500	HOME COMFORT	0	-	-	-	-	-	-	-	-	-
1244500	HOME COMFORT	0	(1)	-	-	-	-	-	-	-	(1)
1244500	HOME COMFORT	0	5	5	-	-	-	-	-	-	-
1244500	HOME COMFORT	0	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
1244500	HOME COMFORT	0	-	-	-	-	-	-	-	-	-
1244500	HOME COMFORT	0	-	-	-	-	-	-	-	-	-
1244500 Total			(0)	5	(1)	(0)	(1)	(2)	(0)	(0)	(1)
1244900	FINANSWER 12.000	0	-	-	-	-	-	-	-	-	-
1244900	FINANSWER 12.000	0	(0)	-	-	-	-	-	-	-	(0)
1244900	FINANSWER 12.000	0	-	-	-	-	-	-	-	-	-
1244900	FINANSWER 12.000	0	0	-	-	-	-	0	-	-	-
1244900	FINANSWER 12.000	0	-	-	-	-	-	-	-	-	-
1244900	FINANSWER 12.000	0	-	-	-	-	-	-	-	-	-
1244900 Total								0			(0)
1245300	IRRIGATION FINANSW	0	(19)	-	-	-	-	-	-	-	(19)
1245300	IRRIGATION FINANSW	0	19	19	-	-	-	-	-	-	-



Regulatory Assests

13 Month Average: 12/2020
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1245300 Total				19							(19)
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	OTHER	4	-	-	-	-	-	4
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	CA	-	-	-	-	-	-	-
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	UT	(4)	-	-	(4)	-	-	-
1245400 Total								(4)			4
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	IDU	-	-	-	-	-	-	-
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	OTHER	-	-	-	-	-	-	-
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	CA	-	-	-	-	-	-	-
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	UT	0	-	-	0	-	-	-
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WA	-	-	-	-	-	-	-
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WYP	-	-	-	-	-	-	-
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WYU	-	-	-	-	-	-	-
1247000 Total					0			0			
1247100	CSS/ELI SYSTEM LOANS	0	CSS/ELI SYSTEM	OTHER	0	-	-	-	-	-	0
1247100 Total					0						0
1247500	MAJOR CUST ACCTS	0	MAJOR CUSTOMERS	OR	-	-	-	-	-	-	-
1247500	MAJOR CUST ACCTS	0	MAJOR CUSTOMERS	UT	-	-	-	-	-	-	-
1247500 Total											
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	IDU	-	-	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	OTHER	(219)	-	-	-	-	-	(219)
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	CA	-	-	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	SO	-	-	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	UT	0	-	-	0	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WA	(4)	-	(4)	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WYP	-	-	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WYU	-	-	-	-	-	-	-
1249000 Total					(223)		(4)	0			(219)
1822200	UNRECOVER-TROJAN	111494	UNRECOVERED PLANT - TROJAN - CREDITS - D	TROJP	-	-	-	-	-	-	-
1822200	UNRECOVER-TROJAN	111495	*REG ASSET-UNREC PLANT-TROJAN CR/DECOMM*	TROJD	-	-	-	-	-	-	-
1822200	UNRECOVER-TROJAN	185801	UNRECOVD PLANT - TROJAN-DR	TROJP	-	-	-	-	-	-	-
1822200	UNRECOVER-TROJAN	185802	UNRECOVD PLANT - TROJAN-CR-DEPN	TROJP	-	-	-	-	-	-	-
1822200	UNRECOVER-TROJAN	185803	UNRECOVD PLANT - TROJAN-DECOM-DR	TROJD	-	-	-	-	-	-	-
1822200	UNRECOVER-TROJAN	185804	UNRECOVD PLANT - TROJAN-DECOM-CR	TROJD	-	-	-	-	-	-	-
1822200	UNRECOVER-TROJAN	185805	UNRECOVD PLNT - TROJAN-WESTGHUSE	TROJP	-	-	-	-	-	-	-
1822200 Total											
1822230	UNRECOVER-TRJ-WA GEN	111496	UNRECOVERED PLANT - TROJAN - WA	WA	-	-	-	-	-	-	-
1822230	UNRECOVER-TRJ-WA GEN	185808	UNREC PLANT TROJAN - WA	WA	-	-	-	-	-	-	-
1822230 Total											
1822240	UNRECOVER-OR GEN	111497	UNRECOVERED PLANT - TROJAN - OR	OR	-	-	-	-	-	-	-
1822240	UNRECOVER-OR GEN	185809	UNREC PLANT TROJAN - OR	OR	-	-	-	-	-	-	-
1822240 Total											
1822410	UNRECOV PLANT-NAUGHT	185823	Reg Asset - CA - Naughton U3 Costs	CA	-	-	-	-	-	-	-
1822410	UNRECOV PLANT-NAUGHT	185824	Reg Asset - ID - Naughton U3 Costs	IDU	-	-	-	-	-	-	-
1822410	UNRECOV PLANT-NAUGHT	185825	Reg Asset - UT - Naughton U3 Costs	UT	-	-	-	-	-	-	-
1822410	UNRECOV PLANT-NAUGHT	185826	Reg Asset - WY - Naughton U3 Costs	WYP	-	-	-	-	-	-	-
1822410 Total											
1822600	UNRECOVER-TRAIL MTN	111614	REG ASSET-TRAIL MTN MINE UNRECOVD INVEST	SE	-	-	-	-	-	-	-
1822600	UNRECOVER-TRAIL MTN	187058	Trail Mountain Mine Closure Costs	SE	-	-	-	-	-	-	-
1822600	UNRECOVER-TRAIL MTN	187059	TRAIL MTN MINE UNRECOVERED INVEST	SE	-	-	-	-	-	-	-
1822600 Total											
1822700	UNRECOVER-POWERDALE	185821	UNRECOVERED PLANT - POWERDALE HYDRO PLAN	SG-P	-	-	-	-	-	-	-
1822700 Total											
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	IDU	(68)	-	-	-	-	(68)	-
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	OTHER	(33,608)	-	-	-	-	-	(33,608)
1823000	DSR REGULATORY ASSET	101218	ENERGY FINANSWER - UT 1996	UT	-	-	-	-	-	-	-
1823000	DSR REGULATORY ASSET	101677	WYOMING ADVANCE - DALE ESLINGER-CASPER	OTHER	-	-	-	-	-	-	-
1823000	DSR REGULATORY ASSET	1823000	DSR REGULATORY ASSETS	IDU	-	-	-	-	-	-	-
1823000	DSR REGULATORY ASSET	1823000	DSR REGULATORY ASSETS	OTHER	-	-	-	-	-	-	-
1823000	DSR REGULATORY ASSET	1823000	DSR REGULATORY ASSETS	WYP	-	-	-	-	-	-	-
1823000 Total					(33,677)					(68)	(33,608)
1823020	IDAI COSTS -NO CALIF	111499	*REG ASSET-IDAI COSTS, NORCA DIR ACCESS*	CA	-	-	-	-	-	-	-
1823020	IDAI COSTS -NO CALIF	187001	IDAI COSTS - NO. CA DIRECT ACCESS	CA	-	-	-	-	-	-	-
1823020 Total											
1823040	OR D/R ACC	187002	OREGON DIRECT ACCESS	OTHER	-	-	-	-	-	-	-
1823040	OR D/R ACC	187005	SB 1149 IMPLEMENTATION COSTS - PHASE 1 R	OTHER	-	-	-	-	-	-	-
1823040	OR D/R ACC	187006	SB 1149 IMPLEMENTATION COSTS-SMALL NON-	OTHER	-	-	-	-	-	-	-
1823040	OR D/R ACC	187007	SB 1149 IMPLEMENTATION COSTS-LARGE NON-R	OTHER	-	-	-	-	-	-	-
1823040	OR D/R ACC	187702	SCH 292 DEF TRANSITION ADJ REG ASSET	OTHER	-	-	-	-	-	-	-
1823040	OR D/R ACC	187703	SCH 293 DEF TRANSITION ADJ REG ASSET	OTHER	-	-	-	-	-	-	-
1823040	OR D/R ACC	187704	SCH 294 DEF TRANSITION ADJ REG ASSET	OTHER	-	-	-	-	-	-	-
1823040	OR D/R ACC	187708	SCH 292 SMALL NON-RES SB1149 ADJ BAL ACC	OTHER	-	-	-	-	-	-	-



Regulatory Assests
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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1823040	OR D/R ACC	187711	SCH 781 DIRECT ACCESS SHOPPING IN	OTHER	-	-	-	-	-	-	-	
1823040	OR D/R ACC	187728	SCH 293 SMALL NON-RES SB1149 ADJ BAL ACC	OTHER	-	-	-	-	-	-	-	
1823040	OR D/R ACC	187743	SCH 294-25 TRANSITION ADJ BAL ACCT	OTHER	-	-	-	-	-	-	-	
1823040	OR D/R ACC	187744	SCH 294-27 TRANSITION ADJ BAL ACCT	OTHER	-	-	-	-	-	-	-	
1823040	OR D/R ACC	187764	IMPLEMENTATION COST II - RESIDENTIAL	OTHER	-	-	-	-	-	-	-	
1823040	OR D/R ACC	187765	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	-	-	-	-	-	-	-	
1823040	OR D/R ACC	187767	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	-	-	-	-	-	-	-	
1823040	OR D/R ACC	187768	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	-	-	-	-	-	-	-	
1823040	OR D/R ACC	187768	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	-	-	-	-	-	-	-	
1823040	OR D/R ACC	187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	-	-	-	-	-	-	-	
1823040	OR D/R ACC	187771	SB1149 IMPLEMENTATION COSTS 4 - RESIDEN	OTHER	-	-	-	-	-	-	-	
1823040	OR D/R ACC	187772	SB1149 IMPLEMENTATION COSTS 4 - SMALL N	OTHER	-	-	-	-	-	-	-	
1823040	OR D/R ACC	187773	SB1149 IMPLEMENTATION COSTS 4 - LARGE NO	OTHER	-	-	-	-	-	-	-	
1823040	OR D/R ACC	187774	SB1149 Implementation Costs 5 - Resident	OTHER	-	-	-	-	-	-	-	
1823040	OR D/R ACC	187775	SB1149 IMPLEMENTATION COSTS 5 - SMALL	OTHER	-	-	-	-	-	-	-	
1823040	OR D/R ACC	187776	SB1149 IMPLEMENTATION COSTS 5 - LARGE N	OTHER	-	-	-	-	-	-	-	
1823040	OR D/R ACC	187777	SB1149 Implementation Costs Phase VI - R	OTHER	-	-	-	-	-	-	-	
1823040	OR D/R ACC	187778	SB1149 Implementation Costs VI - Small	OTHER	-	-	-	-	-	-	-	
1823040	OR D/R ACC	187779	SB1149 Implementation Costs VI - Large N	OTHER	-	-	-	-	-	-	-	
1823040	OR D/R ACC	187780	IMPLEMENT COST 7 RESIDENTIAL	OTHER	-	-	-	-	-	-	-	
1823040	OR D/R ACC	187781	IMPLEMENT COST 7 NON-RESIDENTIAL	OTHER	-	-	-	-	-	-	-	
1823040	OR D/R ACC	187782	IMPLEMENT COST 7 NON-RESIDENTIAL	OTHER	-	-	-	-	-	-	-	
1823040	OR D/R ACC	187799	Reg Asset - SB 1149 Balance Reclaim	OTHER	-	-	-	-	-	-	-	
1823040 Total					-	-	-	-	-	-	-	
1823106	FAS106 REG AST DEF	187010	FAS 106 REGULATORY ASSET - WYP	WYP	-	-	-	-	-	-	-	
1823106	FAS106 REG AST DEF	187011	FAS 106 REGULATORY - WYU	WYU	-	-	-	-	-	-	-	
1823106 Total					-	-	-	-	-	-	-	
1823109	FAS109 INC TAX REG	187034	FAS 109 - WA FLOWTHROUGH	WA	-	-	-	-	-	-	-	
1823109	FAS109 INC TAX REG	187626	Contra FAS 158/109	SO	-	-	-	-	-	-	-	
1823109 Total					-	-	-	-	-	-	-	
1823150	FAS143 ARO REG ASSET	187503	ARO/REG DIFF - DEER CREEK MINE RECLAMA	OTHER	-	-	-	-	-	-	-	
1823150 Total					-	-	-	-	-	-	-	
1823600	P & M ARBITRATION	187040	PITTSBERG - MIDWAY ARBITRATION	SE	-	-	-	-	-	-	-	
1823600 Total					-	-	-	-	-	-	-	
1823700	OTH REGA-ENERGY WEST	120099	Contra M&S - Deer Creek Mine M&S	SE	-	-	-	-	-	-	-	
1823700	OTH REGA-ENERGY WEST	132929	Contra Ppd - Deer Creek Ppd Royalties	SE	-	-	-	-	-	-	-	
1823700	OTH REGA-ENERGY WEST	140218	Contra PP&E - Deer Creek EPIS	SE	-	-	-	-	-	-	-	
1823700	OTH REGA-ENERGY WEST	140258	Contra PP&E - Deer Creek ARO Asset	OTHER	-	-	-	-	-	-	-	
1823700	OTH REGA-ENERGY WEST	145218	Contra PP&E A/D - Deer Creek EPIS A/D	SE	-	-	-	-	-	-	-	
1823700	OTH REGA-ENERGY WEST	145258	Contra PP&E A/D - Deer Creek ARO Asset	OTHER	-	-	-	-	-	-	-	
1823700	OTH REGA-ENERGY WEST	146208	Contra PP&E A/D - Deer Creek Intang A/D	SE	-	-	-	-	-	-	-	
1823700	OTH REGA-ENERGY WEST	148908	Contra PP&E - Deer Creek CWIP	SE	-	-	-	-	-	-	-	
1823700	OTH REGA-ENERGY WEST	184758	Contra PP&E - Deer Creek PS&I	SE	-	-	-	-	-	-	-	
1823700	OTH REGA-ENERGY WEST	186801	Reg Asset-Deer Creek-Elec Plt In Svc	SE	69,504	1,008	17,332	5,323	10,536	30,682	4,598	25
1823700	OTH REGA-ENERGY WEST	186802	Reg Asset-Deer Creek-EPIS Intangibles	SE	1,078	16	269	83	163	476	71	0
1823700	OTH REGA-ENERGY WEST	186805	Reg Asset-Deer Creek-CWIP	SE	3,960	57	987	303	600	1,748	262	1
1823700	OTH REGA-ENERGY WEST	186806	Reg Asset-Deer Creek-PS&I	SE	1,614	23	403	124	245	713	107	1
1823700	OTH REGA-ENERGY WEST	186811	Reg Asset-Deer Creek Sale-EPIS	SE	9,902	144	2,469	758	1,501	4,371	655	4
1823700	OTH REGA-ENERGY WEST	186812	Contra RA-DCM PP&E-OR-To G/L Bal Acct	OR	399	-	399	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186815	Reg Asset-Deer Creek Sale-CWIP	SE	94	1	23	7	14	41	6	0
1823700	OTH REGA-ENERGY WEST	186816	Contra RA-DCM PP&E-To Joint Owners	SE	(4,699)	(68)	(1,172)	(360)	(712)	(2,074)	(311)	(2)
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	OR	(2,032)	-	(2,032)	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	SE	(79,015)	(1,146)	(19,704)	(6,052)	(11,978)	(34,881)	(5,227)	(28)
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CA	1,223	1,223	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	UT	281	-	-	-	-	281	-	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WA	5,486	-	-	5,486	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WYU	814	-	-	-	814	-	-	-
1823700	OTH REGA-ENERGY WEST	186820	Reg Asset-Deer Creek Mine ARO	SE	6,450	94	1,608	494	978	2,847	427	2
1823700	OTH REGA-ENERGY WEST	186825	Reg Asset-Deer Creek Mine M&S	SE	4,492	65	1,120	344	681	1,983	297	2
1823700	OTH REGA-ENERGY WEST	186826	Reg Asset-Deer Creek-Prepaid Royalties	SE	843	12	210	65	128	372	56	0
1823700	OTH REGA-ENERGY WEST	186828	Reg Asset-Deer Creek-Recovery Royalties	SE	9,804	142	2,445	751	1,486	4,328	649	3
1823700	OTH REGA-ENERGY WEST	186829	Contra RA-DCM Closure-Royalties Amortz	WYU	(2,589)	-	-	-	(2,589)	-	-	-
1823700	OTH REGA-ENERGY WEST	186830	Reg Asset-Deer Creek-Union Suppl Ben	SE	1,612	23	402	123	244	712	107	1
1823700	OTH REGA-ENERGY WEST	186833	Reg Asset-Deer Creek-Nonunion Severance	SE	2,730	40	681	209	414	1,205	181	1
1823700	OTH REGA-ENERGY WEST	186835	Reg Asset-Deer Creek-Misc Closure Costs	SE	45,083	654	11,242	3,453	6,834	19,902	2,982	16
1823700	OTH REGA-ENERGY WEST	186836	Contra RA-DCM Closure-To Joint Owners	SE	(2,932)	(43)	(731)	(225)	(444)	(1,294)	(194)	(1)
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	SE	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	UT	3,827	-	-	-	-	3,827	-	-
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	WYU	(10,677)	-	-	-	(10,677)	-	-	-
1823700	OTH REGA-ENERGY WEST	186839	Reg Asset-Deer Creek-Tax Flow-Through	SE	2,979	43	743	228	452	1,315	197	1
1823700	OTH REGA-ENERGY WEST	186840	Contra Reg Asset-Deer Creek Aband	SE	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST	186841	Contra Reg Asset-Deer Creek Aband-CA	CA	(1,332)	(1,332)	-	-	-	-	-	-



Regulatory Assests
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1823700	OTH REGA-ENERGY WEST	186844	Contra Reg Asset-Deer Creek Aband-UT	UT	(924)	-	-	(924)	-	-	-		
1823700	OTH REGA-ENERGY WEST	186845	Contra Reg Asset-Deer Creek Aband-WA	WA	(5,975)	-	(5,975)	-	-	-	-		
1823700	OTH REGA-ENERGY WEST	186846	Contra Reg Asset-Deer Creek Aband-WY	WYU	(376)	-	-	(376)	-	-	-		
1823700	OTH REGA-ENERGY WEST	186851	Contra Reg Asset-Deer Creek Closure-CA	CA	(1,164)	(1,164)	-	-	-	-	-		
1823700	OTH REGA-ENERGY WEST	186852	CONTRA REG ASSET-DEER CREEK CLOSURE-ID	IDU	(2,100)	-	-	-	(2,100)	-	-		
1823700	OTH REGA-ENERGY WEST	186853	Contra Reg Asset-Deer Creek Closure-OR	OR	(10,125)	-	(10,125)	-	-	-	-		
1823700	OTH REGA-ENERGY WEST	186854	CONTRA REG ASSET-DEER CREEK CLOSURE-UT	UT	(2,430)	-	-	-	(2,430)	-	-		
1823700	OTH REGA-ENERGY WEST	186855	Contra Reg Asset-Deer Creek Closure-WA	WA	(5,000)	-	-	(5,000)	-	-	-		
1823700	OTH REGA-ENERGY WEST	186856	CONTRA REG ASSET-DEER CREEK CLOSURE-WY	WYU	-	-	-	-	-	-	-		
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	SE	-	-	-	-	-	-	-		
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	UT	(2,121)	-	-	-	(2,121)	-	-		
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	WYU	(107)	-	-	-	(107)	-	-		
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	IDU	(1,352)	-	-	-	(1,352)	-	-		
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	SE	-	-	-	-	-	-	-		
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	UT	(8,370)	-	-	-	(8,370)	-	-		
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	WYU	(419)	-	-	-	(419)	-	-		
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	SE	-	-	-	-	-	-	-		
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	UT	(6,789)	-	-	-	(6,789)	-	-		
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	WYU	(343)	-	-	-	(343)	-	-		
1823700	OTH REGA-ENERGY WEST	186863	RA-Deer Creek-ROR Offset-Note Inrst-ID	IDU	(191)	-	-	-	(191)	-	-		
1823700	OTH REGA-ENERGY WEST	186864	RA-Deer Creek-ROR Offset-Oregon Assets	OR	-	-	-	-	-	-	-		
1823700	OTH REGA-ENERGY WEST	186870	RA-DC ROR Offset-Assets Sold-Amortz	UT	178	-	-	-	178	-	-		
1823700	OTH REGA-ENERGY WEST	186870	RA-DC ROR Offset-Assets Sold-Amortz	WYU	107	-	-	107	-	-	-		
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	UT	687	-	-	-	687	-	-		
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	WYU	419	-	-	419	-	-	-		
1823700	OTH REGA-ENERGY WEST	186872	RA-DC ROR Offset-Fossil Rock-Amortz	UT	570	-	-	-	570	-	-		
1823700	OTH REGA-ENERGY WEST	186872	RA-DC ROR Offset-Fossil Rock-Amortz	WYU	343	-	-	343	-	-	-		
1823700	OTH REGA-ENERGY WEST	186881	Reg Asset-UMWA Pension Trust Oblig	SE	115,119	1,670	28,707	8,817	17,451	50,818	7,615	41	
1823700	OTH REGA-ENERGY WEST	186886	Contra RA-UMWA Pens W/D-To Joint Owners	OTHER	(4,753)	-	-	-	-	-	-	(4,753)	
1823700	OTH REGA-ENERGY WEST	186891	Contra Reg Asset-UMWA Pension Trust-CA	OTHER	(1,527)	-	-	-	-	-	-	(1,527)	
1823700	OTH REGA-ENERGY WEST	186895	Contra Reg Asset-UMWA Pension Trust-WA	OTHER	(8,097)	-	-	-	-	-	-	(8,097)	
1823700	OTH REGA-ENERGY WEST	187593	Contra ARO/Reg Diff - Deer Creek Mine	OTHER	-	-	-	-	-	-	-	-	
1823700 Total					124,159	1,463	35,277	8,957	15,764	68,173	8,835	67	(14,377)
1823750	OTHER REG A-CHLA U4	185831	Reg Asset - Cholla Unrec Plant - CA	CA	348	348	-	-	-	-	-	-	-
1823750	OTHER REG A-CHLA U4	185836	Reg Asset - Cholla Unrec Plant - WY	WYU	3,224	-	-	3,224	-	-	-	-	-
1823750	OTHER REG A-CHLA U4	185866	Reg Asset-Cholla U4-Nonunion Severance	SG	159	2	43	13	22	70	9	0	-
1823750	OTHER REG A-CHLA U4	185867	Reg Asset-Cholla U4-Safe Harbor Lease	SG	64	1	17	5	9	28	4	0	-
1823750	OTHER REG A-CHLA U4	185868	Reg Asset-Cholla U4-Tax Flow-Through	SG	73	1	20	6	10	32	4	0	-
1823750	OTHER REG A-CHLA U4	185873	Contra Reg Asset-Cholla U4 Closure-OR	OR	(58)	-	(58)	-	-	-	-	-	-
1823750	OTHER REG A-CHLA U4	185874	Contra Reg Asset-Cholla U4 Closure-UT	UT	(98)	-	-	-	-	(98)	-	-	-
1823750	OTHER REG A-CHLA U4	185876	Contra Reg Asset-Cholla U4 Closure-WY	WYU	(33)	-	-	-	(33)	-	-	-	-
1823750 Total					3,679	353	22	24	3,232	31	17	0	-
1823870	DEFERRED PENSION	111550	REG ASSET-FAS87/88 PENSION UT	UT	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187017	FAS 158 Pen Liab Adj	SO	413,918	8,974	116,489	32,752	53,537	178,689	23,370	108	-
1823870	DEFERRED PENSION	187018	CONTRA FAS 158 PENSION REG ASSET	SO	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187104	FAS 87/88 PENSION UT	UT	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187600	Contra Pension Reg Asset MMT & CTG - OR	OR	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187601	Contra Pension Reg Asset MMT & CTG - WY	WYU	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187602	Reg Asset - Pension MMT - UT	UT	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187604	Contra Pension Reg Asset MMT & CTG - CA	CA	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187605	Contra Pension Reg Asset CTG - WA	WA	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187607	Contra Reg Asset 2016 Pension Plan CTG	SO	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187608	Reg Asset - Pension Settlement - CA	OTHER	304	-	-	-	-	-	-	-	304
1823870	DEFERRED PENSION	187621	Reg Asset FAS - 158	SO	(25,011)	(542)	(7,039)	(1,979)	(3,235)	(10,797)	(1,412)	(7)	-
1823870	DEFERRED PENSION	187622	Reg Asset - Post-Ret MMT - OR	OR	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187623	Reg Asset - Post-Ret MMT - WY	WYU	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187624	Reg Asset - Post-Ret MMT - UT	UT	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187627	Reg Asset - Post-Ret MMT - CA	CA	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	OTHER	18	-	-	-	-	-	-	-	18
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	CA	(127)	(127)	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	SO	8,323	180	2,342	659	1,077	3,593	470	2	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	UT	(274)	-	-	-	-	(274)	-	-	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	WA	(660)	-	-	(660)	-	-	-	-	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	WYU	(1,412)	-	-	-	(1,412)	-	-	-	-
1823870	DEFERRED PENSION	187640	Reg Asset-PostRet Sittlmt Loss-CC-UT	UT	1,548	-	-	-	-	1,548	-	-	-
1823870	DEFERRED PENSION	187641	Reg Asset-PostRet Sittlmt Loss-CC-WY	WYU	-	-	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187649	Reg Asset-FAS 158 Post-Ret - Re-class	SO	17,652	383	4,968	1,397	2,283	7,621	997	5	-
1823870 Total					414,279	8,868	116,760	32,168	52,249	180,379	23,424	108	322
1823910	ENVIR CST UNDR AMORT	102466	UTAH METALS CLEANUP	SO	278	6	78	22	36	120	16	0	-
1823910	ENVIR CST UNDR AMORT	102570	D-SM RETAIL MINOR SITES	SO	2	0	1	0	0	1	0	0	-
1823910	ENVIR CST UNDR AMORT	103408	D-SM RETAIL MINOR SITES	SO	3,818	83	1,074	302	494	1,648	216	1	-
1823910	ENVIR CST UNDR AMORT	103410	D-SM RETAIL MINOR SITES	SO	-	-	-	-	-	-	-	-	-



Regulatory Assests
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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823910	ENVIR CST UNDR AMORT 103411	D-SM RETAIL MINOR SITES	SO	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103412	D-SM RETAIL MINOR SITES	SO	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103413	D-SM RETAIL MINOR SITES	SO	59	1	17	5	8	25	3	0
1823910	ENVIR CST UNDR AMORT 103416	ASTORIA YOUNGS BAY CLEANUP	SO	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103417	ASTORIA YOUNGS BAY CLEANUP	SO	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103418	ASTORIA YOUNGS BAY CLEANUP	SO	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT 103419	ASTORIA YOUNGS BAY CLEANUP	SO	44	1	12	3	6	19	2	0
1823910	ENVIR CST UNDR AMORT 103420	ASTORIA YOUNGS BAY CLEANUP	SO	233	5	65	18	30	100	13	0
1823910	ENVIR CST UNDR AMORT 103422	SILVER BELL MINE ENVIRONMENTAL REMED	SO	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103423	SILVER BELL MINE ENVIRONMENTAL REMED	SO	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103424	SILVER BELL MINE ENVIRONMENTAL REMED	SO	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103425	SILVER BELL MINE ENVIRONMENTAL REMED	SO	9	0	3	1	1	4	1	0
1823910	ENVIR CST UNDR AMORT 103426	SILVER BELL MINE ENVIRONMENTAL REMED	SO	5,426	118	1,527	429	702	2,342	306	1
1823910	ENVIR CST UNDR AMORT 103436	WASHINGTON NON-DEFERRED COSTS	WA	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103437	WASHINGTON NON-DEFERRED COSTS	WA	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103438	WASHINGTON NON-DEFERRED COSTS	WA	(0)	-	-	(0)	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103439	WASHINGTON NON-DEFERRED COSTS	WA	(11)	-	-	(11)	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103440	WASHINGTON NON-DEFERRED COSTS	WA	(62)	-	-	(62)	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103445	American Barrel (UT)	SO	362	8	102	29	47	156	20	0
1823910	ENVIR CST UNDR AMORT 103446	Astoria/Unocal (Downtown)	SO	937	20	264	74	121	404	53	0
1823910	ENVIR CST UNDR AMORT 103447	Big Fork Hydro Plant (MT)	SO	376	8	106	30	49	162	21	0
1823910	ENVIR CST UNDR AMORT 103448	Bridger Coal Fuel Oil Spill	SO	480	10	135	38	62	207	27	0
1823910	ENVIR CST UNDR AMORT 103449	Bridger FGD Pond 1 Closure	SO	645	14	182	51	83	279	36	0
1823910	ENVIR CST UNDR AMORT 103450	Bridger Plant Oil Spills	SO	364	8	103	29	47	157	21	0
1823910	ENVIR CST UNDR AMORT 103451	Cedar Stream Plant (UT)	SO	22	0	6	2	3	10	1	0
1823910	ENVIR CST UNDR AMORT 103452	Dave Johnston Oil Spill	SO	776	17	218	61	100	335	44	0
1823910	ENVIR CST UNDR AMORT 103453	Eugene MGP (50% PCRP)	SO	329	7	93	26	43	142	19	0
1823910	ENVIR CST UNDR AMORT 103454	Everett MGP (2/3 PCRP)	SO	10	0	3	1	1	4	1	0
1823910	ENVIR CST UNDR AMORT 103455	Hunter Fuel Oil Spills	SO	82	2	23	6	11	35	5	0
1823910	ENVIR CST UNDR AMORT 103456	Huntington Ash Landfill	SO	508	11	143	40	66	219	29	0
1823910	ENVIR CST UNDR AMORT 103457	Idaho Falls Pole Yard	SO	1,289	28	363	102	167	556	73	0
1823910	ENVIR CST UNDR AMORT 103458	Jordan Plant Substation	SO	106	2	30	8	14	46	6	0
1823910	ENVIR CST UNDR AMORT 103459	Little Mountain Gas Plant	SO	489	11	138	39	63	211	28	0
1823910	ENVIR CST UNDR AMORT 103460	Montague Ranch (CA)	SO	62	1	18	5	8	27	4	0
1823910	ENVIR CST UNDR AMORT 103461	Naughton FGD Pond Closure	SO	167	4	47	13	22	72	9	0
1823910	ENVIR CST UNDR AMORT 103462	Ogden MGP	SO	2,702	59	760	214	349	1,166	153	1
1823910	ENVIR CST UNDR AMORT 103464	Powderdale Hydro Plant	SO	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT 103465	Tacoma A St. (25% PCRP)	SO	31	1	9	2	4	13	2	0
1823910	ENVIR CST UNDR AMORT 103466	Portland Harbor Service Ctr	SO	3,221	70	906	255	417	1,390	182	1
1823910	ENVIR CST UNDR AMORT 103467	Wyodak Fuel Oil Spill	SO	72	2	20	6	9	31	4	0
1823910	ENVIR CST UNDR AMORT 103585	CLINE FALLS-HYDRO	SO	53	1	15	4	7	23	3	0
1823910	ENVIR CST UNDR AMORT 103737	Geneva Rock Bldg - Hunter Plant	SO	17	0	5	1	2	7	1	0
1823910	ENVIR CST UNDR AMORT 103851	Alturas Service Center (CA)	SO	4	0	1	0	1	2	0	0
1823910	ENVIR CST UNDR AMORT 103852	Pendleton Service Center (OR)	SO	3	0	1	0	0	1	0	0
1823910	ENVIR CST UNDR AMORT 103853	Sunnyside Service Center (WA)	SO	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT 103940	D-SM Retail Minor Sites - RMP - 2012	SO	124	3	35	10	16	54	7	0
1823910	ENVIR CST UNDR AMORT 103941	D-SM Retail Minor Sites - RMP - 2013	SO	219	5	62	17	28	95	12	0
1823910	ENVIR CST UNDR AMORT 103942	D-SM Retail Minor Sites - RMP - 2014	SO	450	10	127	36	58	194	25	0
1823910	ENVIR CST UNDR AMORT 103944	D-SM Retail Minor Sites - RMP - 2008	SO	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103945	D-SM Retail Minor Sites - RMP - 2009	SO	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103946	D-SM Retail Minor Sites - RMP - 2010	SO	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103947	D-SM Retail Minor Sites - RMP - 2011	SO	35	1	10	3	5	15	2	0
1823910	ENVIR CST UNDR AMORT 103948	WASHINGTON NON-DEFERRED COSTS-SPCC PACIF	WA	(105)	-	-	(105)	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103949	WASHINGTON NON-DEFERRED COSTS-SPCC ROCKY	WA	(84)	-	-	(84)	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103950	WASHINGTON NON-DEFERRED COSTS-REMEDIAATIO	WA	(108)	-	-	(108)	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103951	WASHINGTON NON-DEFERRED COSTS-REMEDIAATIO	WA	(427)	-	-	(427)	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103952	WASHINGTON NON-DEFERRED COSTS-REMEDIAATIO	WA	(109)	-	-	(109)	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103953	Wash Non-Def Costs - SPCC - RMP - 2012	WA	(45)	-	-	(45)	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103954	Wash Non-Def Costs - SPCC - RMP - 2013	WA	(86)	-	-	(86)	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103955	Wash Non-Def Costs - SPCC - RMP - 2014	WA	(201)	-	-	(201)	-	-	-	-
1823910	ENVIR CST UNDR AMORT 103961	D-SM RETAIL MINOR SITES - RMP	SO	2,653	58	747	210	343	1,145	150	1
1823910	ENVIR CST UNDR AMORT 104072	FREEPORT SUBSTATION	SO	64	1	18	5	8	28	4	0
1823910	ENVIR CST UNDR AMORT 104108	Bors Property (OR) - 2016	SO	15	0	4	1	2	7	1	0
1823910	ENVIR CST UNDR AMORT 104112	Carbon Ash Spill (UT) - 2016	SO	2,953	64	831	234	382	1,275	167	1
1823910	ENVIR CST UNDR AMORT 104143	Hunter Fuel Oil Spills - 2017	SO	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT 104144	Naughton Oil Spill	SO	19	0	5	2	8	1	0	0
1823910	ENVIR CST UNDR AMORT 104175	Ririe Substation	SO	9	0	3	1	1	4	1	0
1823910	ENVIR CST UNDR AMORT 104177	Bridger Plant - FGD Pond 1	SO	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT 104197	Bridger Plant - FGD Pond 1	SO	193	4	54	15	25	83	11	0
1823910	ENVIR CST UNDR AMORT 104198	Bridger Plant - FGD Pond 2	SO	26	1	7	2	3	11	1	0
1823910	ENVIR CST UNDR AMORT 104199	Naughton Plant - FGD Pond 1	SO	294	6	83	23	38	127	17	0
1823910	ENVIR CST UNDR AMORT 104200	Naughton Plant - FGD Pond 2	SO	483	10	136	38	62	208	27	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1823910	ENVIR CST UNDR AMORT	104201	Huntington Plant Ash Landfill	SO	148	3	42	12	19	64	8	0	-
1823910	ENVIR CST UNDR AMORT	104202	Dave Johnston Pond 4A & 4B	SO	285	6	80	23	37	123	16	0	-
1823910	ENVIR CST UNDR AMORT	104203	Colstrip Pond	SO	629	14	177	50	81	272	36	0	-
1823910	ENVIR CST UNDR AMORT	104204	Cholla Ash-Flyash Pond	SO	0	0	0	0	0	0	0	0	-
1823910	ENVIR CST UNDR AMORT	104205	Naughton North Ash Pond	SO	-	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104206	Naughton South Ash Pond	SO	51	1	-	4	7	22	3	0	-
1823910	ENVIR CST UNDR AMORT	104210	American Barrel (UT)-WA	WA	(12)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104211	Astoria/Unocal (Downtown)-WA	WA	(36)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104212	ASTORIA YOUNGS BAY CLEANUP-WA	WA	(3)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104213	Big Fork Hydro Plant (MT)-WA	WA	(13)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104214	Bors Property (OR) - WA	WA	(1)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104215	Bridger Coal Fuel Oil Spill - WA	WA	(20)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104216	Bridger FGD Pond 1 Closure-WA	WA	(18)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104218	Bridger Plant - FGD Pond 1-WA	WA	(17)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104219	Bridger Plant - FGD Pond 2-WA	WA	(2)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104220	Bridger Plant Oil Spills-2018	WA	(10)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104221	Carbon Ash Spill (UT) - WA	WA	(44)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104222	Cedar Steam - WA	WA	(0)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104223	Colstrip Pond - WA	WA	(43)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104224	Cholla Ash - WA	WA	(0)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104225	DJ Oil Spill - WA	WA	(7)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104226	DJ 4A&4B - WA	WA	(19)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104227	Eugene MGP (50%PCRP) - WA	WA	(17)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104228	Everett MGP (2/3 PCRP) - WA	WA	(0)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104229	Hunter Plant - WA	WA	(16)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104230	Huntington Ash- WA	WA	(25)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104231	Idaho Falls Pole Yard- WA	WA	(44)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104232	Jordan Plant Substation- WA	WA	(2)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104233	Montague Ranch - WA	WA	(0)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104234	Naughton Plant FGDP 1 - WA	WA	(20)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104235	Naughton Plant FGDP 2 - WA	WA	(33)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104236	Naughton Plant FGDP Closure - WA	WA	(4)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104237	Naughton Oil Spill - WA	WA	(0)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104239	Naughton South Ash Pond - WA	WA	(4)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104240	Ogden MGP - WA	WA	(63)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104241	Olympia - WA	WA	(0)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104242	Portland Harbor Srce Cntrl - WA	WA	(122)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104244	Silver Bell/Telluride - WA	WA	(134)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104245	Tacoma A St. (25% PCRP) - WA	WA	(1)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104246	Utah Metal East - WA	WA	(0)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104247	Wyodak Oil Spill - WA	WA	(2)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104248	Hunter Fuel Oil Spill-WA	WA	(0)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104268	Rocky Mountain - WA	WA	(93)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104269	Pac Power - WA	WA	(137)	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104296	NTO Parking Lot-Asbestos 2018	SO	184	4	52	15	24	80	10	0	-
1823910	ENVIR CST UNDR AMORT	104297	NTO Parking Lot Asbestos - WA 2018	WA	(13)	-	-	-	-	-	-	-	-
1823910 Total					29,598	690	8,953	303	4,115	13,733	1,796	8	-
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	IDU	68	-	-	-	-	-	68	-	-
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	OTHER	201,299	-	-	-	-	-	-	-	201,299
1823920	DSR COSTS AMORTIZED	101072	LOW INCOME CA 95	CA	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101077	HASSLEFREE EFF 95	CA	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101092	REGIONAL MOBILE HOME (MAP) CA 1995	CA	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101096	HOME COMFORT CA 95	CA	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101103	IRRIGATION CA 95	CA	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101180	SUPERFUND	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101181	IND FINANSWER 92	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101182	IND FINANSWER 93	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101183	IND FINANSWER 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101184	IND FINANSWER 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101185	IND FINANSWER 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101186	SUPERFUND 91	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101187	COMM BUILDING 92	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101188	COMM BUILDING 93	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101189	COMM BUILDING 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101190	COMM BUILDING 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101194	LOW INCOME 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101195	LOW INCOME 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101196	LOW INCOME 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101198	RFP CESWAY 94	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101199	RFP CESWAY 95	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101200	RFP CESWAY 96	UT	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101202	MAJOR CUSTOMERS 94	UT	-	-	-	-	-	-	-	-	-



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED 101203	MAJOR CUSTOMERS 95	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101204	MAJOR CUSTOMERS 96	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101206	COMMERCIAL CODES95	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101207	SCHEDULE 5 94	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101208	SCHEDULE 5 95	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101210	"RFP LOW INCOME UT 1996"	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101213	ENERGY FINANSWER91	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101214	ENERGY FINANSWER92	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101215	ENERGY FINANSWER93	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101216	ENERGY FINANSWER - UT 1994	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101217	ENERGY FINANSWER - UT 1995	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101221	COMM COMPETITIVE93	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101222	COMM RETROFIT 93	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101223	FINANSWER 12000 92	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101224	FINANSWER 12000 93	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101225	"FINANSWER 12,000 - UTAH 1994"	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101226	WHOLESALE PURCH 92	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101228	EF SCHOOLS 95	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101230	REFRIGERATION 94	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101231	REFRIGERATION 95	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101232	REFRIGERATION 96	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101237	SUPER GOOD CENTS95	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101239	HEAT PUMP H PRO 94	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101240	HEAT PUMP H PRO 95	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101241	HEAT PUMP H PRO 96	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101242	DSM OTHER PROGS 94	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101243	DSM OTHER PROGS 95	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101244	DSM OTHER PROGS 96	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101245	ECONS 94	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101246	ECONS 95	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101247	ECONS 96	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101248	RFP EUA ONSITE 94	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101249	RFP EUA ONSITE 95	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101250	RFP EUA ONSITE 96	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101253	MAJOR CUSTOMER 95	WYP	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101254	MAJOR CUSTOMER 96	WYP	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101255	MAJOR CUSTOMER ACCOUNTS WYOMING P - 1997	WYP	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101258	ENERGY FINANSWER95	WYP	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101259	ENERGY FINANSWER96	WYP	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101260	"ENERGY FINANCER WYO-P 1997"	WYP	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101261	"ENERGY FINANCER WYO-P 1998"	WYP	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101262	MAP 96	WYP	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101264	IND FINANSWER 95	WYP	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101265	IND FINANSWER 96	WYP	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101266	INDUSTRIAL FINANSWER - WYOMING P - 1997	WYP	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101267	INDUSTRIAL FINANSWER - WYOMING P - 1998	WYP	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101270	COMMERCIAL RETROFIT - WYOMING P 1998	WYP	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101274	REFRIGERATION 95	WYP	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101278	SUPER GOOD CENTS WYP 1995	WYP	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101279	SUPER GOOD CENTS WYP 1996	WYP	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101280	SUPER GOOD CENTS WYP 1997	WYP	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101281	SUPER GOOD CENTS WYP 1998	WYP	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101285	REFRIGERATION 95	WYU	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101288	ENERGY FINANSWER95	WYU	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101292	IND FINANSWER 95	WYU	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101293	IND FINANSWER 96	WYU	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101294	INDUSTRIAL FINANSWER - WYOMING U 1997	WYU	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101295	INDUSTRIAL FINANSWER - WYOMING U 1998	WYU	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101299	SUPER GOOD CENTS95	WYU	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101902	ENERGY FINANSWER - WY PPL 1999	WYP	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101903	INDUSTRIAL FINANSWER - WY PPL 1999	WYP	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101944	COMMERCIAL RETROFIT - WYOMING - PPL 2000	WYP	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101945	ENERGY FINANSWER-WYOMING - PPL 2000	WYP	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101946	INDUSTRIAL FINANSWER-WYOMING - PPL 2000	WYP	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101947	SELF AUDIT - WYOMING - PPL 2000	WYP	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101948	SPECIAL CONTRACTS-DSM-WY-PPL 2001	WYP	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101949	SELF AUDIT - WYOMING - UP&L 2000	WYU	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 101998	OREGON - DECOUPLING - 2000	OTHER	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED 102030	ENERGY FINANSWER - WASHINGTON	OTHER	5,065	-	-	-	-	-	-	5,065
1823920	DSR COSTS AMORTIZED 102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	26,337	-	-	-	-	-	-	26,337
1823920	DSR COSTS AMORTIZED 102033	LOW INCOME - WASHINGTON	OTHER	10,718	-	-	-	-	-	-	10,718
1823920	DSR COSTS AMORTIZED 102034	SELF AUDIT - WASHINGTON	OTHER	14	-	-	-	-	-	-	14



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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	788	-	-	-	-	-	-	-	788
1823920	DSR COSTS AMORTIZED	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	13	-	-	-	-	-	-	-	13
1823920	DSR COSTS AMORTIZED	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTON	OTHER	624	-	-	-	-	-	-	-	624
1823920	DSR COSTS AMORTIZED	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	88	-	-	-	-	-	-	-	88
1823920	DSR COSTS AMORTIZED	102040	NEEA - WASHINGTON	OTHER	11,185	-	-	-	-	-	-	-	11,185
1823920	DSR COSTS AMORTIZED	102043	ENERGY CODE DEVELOPMENT	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	102044	HOME COMFORT - WASHINGTON	OTHER	162	-	-	-	-	-	-	-	162
1823920	DSR COSTS AMORTIZED	102045	WEATHERIZATION - WASHINGTON	OTHER	22	-	-	-	-	-	-	-	22
1823920	DSR COSTS AMORTIZED	102046	HASSLE FREE	OTHER	41	-	-	-	-	-	-	-	41
1823920	DSR COSTS AMORTIZED	102067	COMMERCIAL RETROFIT - WYOMING - PPL 2001	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102068	ENERGY FINANSWER - WYOMING PPL - 2001	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102069	INDUSTRIAL FINANSWER-WYOMING -PPL 2001	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102070	SELF AUDIT - WYOMING - PPL 2001	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102071	SELF AUDIT - WYOMING - UP&L 2001	WYU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	1,183	-	-	-	-	-	-	-	1,183
1823920	DSR COSTS AMORTIZED	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	24	-	-	-	-	-	-	-	24
1823920	DSR COSTS AMORTIZED	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	(114,872)	-	-	-	-	-	-	-	(114,872)
1823920	DSR COSTS AMORTIZED	102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	1,280	-	-	-	-	-	-	-	1,280
1823920	DSR COSTS AMORTIZED	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	1,353	-	-	-	-	-	-	-	1,353
1823920	DSR COSTS AMORTIZED	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	4,202	-	-	-	-	-	-	-	4,202
1823920	DSR COSTS AMORTIZED	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	848	-	-	-	-	-	-	-	848
1823920	DSR COSTS AMORTIZED	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	498	-	-	-	-	-	-	-	498
1823920	DSR COSTS AMORTIZED	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	82	-	-	-	-	-	-	-	82
1823920	DSR COSTS AMORTIZED	102158	ENERGY FINANSWER - WYP - 2002	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102159	INDUSTRIAL FINANSWER - WYP - 2002	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102160	SELF AUDIT - WYP - 2002	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102161	SELF AUDIT - WYU - 2002	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102185	WEB AUDIT PILOT - WA	OTHER	527	-	-	-	-	-	-	-	527
1823920	DSR COSTS AMORTIZED	102186	APPLIANCE REBATE - WA	OTHER	18	-	-	-	-	-	-	-	18
1823920	DSR COSTS AMORTIZED	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	71	-	-	-	-	-	-	-	71
1823920	DSR COSTS AMORTIZED	102196	POWER FORWARD UT 2002	OTHER	115	-	-	-	-	-	-	-	115
1823920	DSR COSTS AMORTIZED	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	28	-	-	-	-	-	-	-	28
1823920	DSR COSTS AMORTIZED	102206	SCHOOL ENERGY EDUCATION - WA	OTHER	3,807	-	-	-	-	-	-	-	3,807
1823920	DSR COSTS AMORTIZED	102208	COMPACT FLUORESCENT LAMPS (CFL) - WYP 20	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102209	AIR CONDITIONING - UT 2002	OTHER	24	-	-	-	-	-	-	-	24
1823920	DSR COSTS AMORTIZED	102210	HASSELFREE EFFICIENCY - IDU 2003	IDU	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102213	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	1,509	-	-	-	-	-	-	-	1,509
1823920	DSR COSTS AMORTIZED	102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	3,675	-	-	-	-	-	-	-	3,675
1823920	DSR COSTS AMORTIZED	102215	REFRIGERATOR RECYCLING - WYP 2003	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	460	-	-	-	-	-	-	-	460
1823920	DSR COSTS AMORTIZED	102225	AIR CONDITIONING - UT 2003	OTHER	2,564	-	-	-	-	-	-	-	2,564
1823920	DSR COSTS AMORTIZED	102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	1,187	-	-	-	-	-	-	-	1,187
1823920	DSR COSTS AMORTIZED	102227	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	895	-	-	-	-	-	-	-	895
1823920	DSR COSTS AMORTIZED	102228	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	13	-	-	-	-	-	-	-	13
1823920	DSR COSTS AMORTIZED	102229	ENERGY FINANSWER - UT 2003	OTHER	1,542	-	-	-	-	-	-	-	1,542
1823920	DSR COSTS AMORTIZED	102230	INDUSTRIAL FINANSWER - UT 2003	OTHER	1,658	-	-	-	-	-	-	-	1,658
1823920	DSR COSTS AMORTIZED	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	191	-	-	-	-	-	-	-	191
1823920	DSR COSTS AMORTIZED	102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	14	-	-	-	-	-	-	-	14
1823920	DSR COSTS AMORTIZED	102233	POWER FORWARD - UT 2003	OTHER	(27)	-	-	-	-	-	-	-	(27)
1823920	DSR COSTS AMORTIZED	102236	COMPACT FLUORESCENT LAMPS - WYP 2003	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102237	ENERGY FINANSWER - WYP 2003	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102238	INDUSTRIAL FINANSWER - WYP 2003	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102239	SELF AUDIT - WYOMING - PPL 2003	WYP	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102245	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	(0)	-	-	-	-	-	-	-	(0)
1823920	DSR COSTS AMORTIZED	102327	COMMERCIAL SELF-DIRECT UT 2003	OTHER	4	-	-	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	102328	INDUSTRIAL SELF-DIRECT UT 2003	OTHER	7	-	-	-	-	-	-	-	7
1823920	DSR COSTS AMORTIZED	102336	LOW INCOME - UTAH - 2004	OTHER	22	-	-	-	-	-	-	-	22
1823920	DSR COSTS AMORTIZED	102337	REFRIGERATOR RECYCLING PGM - UT 2004	OTHER	3,581	-	-	-	-	-	-	-	3,581
1823920	DSR COSTS AMORTIZED	102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	OTHER	2,910	-	-	-	-	-	-	-	2,910
1823920	DSR COSTS AMORTIZED	102339	AIR CONDITIONING - UT 2004	OTHER	3,026	-	-	-	-	-	-	-	3,026
1823920	DSR COSTS AMORTIZED	102340	COMMERCIAL RETROFIT LIGHTING - UT 2004	OTHER	1,547	-	-	-	-	-	-	-	1,547
1823920	DSR COSTS AMORTIZED	102341	COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	285	-	-	-	-	-	-	-	285
1823920	DSR COSTS AMORTIZED	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	(1)	-	-	-	-	-	-	-	(1)
1823920	DSR COSTS AMORTIZED	102343	ENERGY FINANSWER - UT 2004	OTHER	1,227	-	-	-	-	-	-	-	1,227
1823920	DSR COSTS AMORTIZED	102344	INDUSTRIAL FINANSWER - UT 2004	OTHER	2,562	-	-	-	-	-	-	-	2,562
1823920	DSR COSTS AMORTIZED	102345	INDUSTRIAL RETROFIT - UT 2004	OTHER	230	-	-	-	-	-	-	-	230
1823920	DSR COSTS AMORTIZED	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	51	-	-	-	-	-	-	-	51
1823920	DSR COSTS AMORTIZED	102347	POWER FORWARD - UT 2004	OTHER	54	-	-	-	-	-	-	-	54
1823920	DSR COSTS AMORTIZED	102348	COMMERCIAL SELF-DIRECT - UT 2004	OTHER	89	-	-	-	-	-	-	-	89
1823920	DSR COSTS AMORTIZED	102349	INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	129	-	-	-	-	-	-	-	129
1823920	DSR COSTS AMORTIZED	102351	ENERGY FINANSWER - IDU/UT 2004	IDU	-	-	-	-	-	-	-	-	-



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102360	REFRIGERATOR RECYCLING PGM - WYP 2004	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102362	ENERGY FINANSWER - WYP 2004	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102363	INDUSTRIAL FINANSWER - WYP 2004	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102364	SELF AUDIT - WYOMING - PPL 2004	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102443	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	561	-	-	-	-	-	561
1823920	DSR COSTS AMORTIZED	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	76	-	-	-	-	-	76
1823920	DSR COSTS AMORTIZED	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTON	OTHER	9,257	-	-	-	-	-	9,257
1823920	DSR COSTS AMORTIZED	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTON	OTHER	3,275	-	-	-	-	-	3,275
1823920	DSR COSTS AMORTIZED	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	446	-	-	-	-	-	446
1823920	DSR COSTS AMORTIZED	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	146	-	-	-	-	-	146
1823920	DSR COSTS AMORTIZED	102462	UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	(587,832)	-	-	-	-	-	(587,832)
1823920	DSR COSTS AMORTIZED	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	2	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	102503	C&I LIGHTING LOAD CONTROL - UTAH - 2004	OTHER	23	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	102504	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102506	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102507	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102508	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102518	ENERGY FINANSWER - ID/UT 2005	IDU	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102525	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102528	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102529	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102530	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102532	LOW INCOME - UTAH - 2005	OTHER	48	-	-	-	-	-	48
1823920	DSR COSTS AMORTIZED	102533	REFRIGERATOR RECYCLING PGM-UTAH - 2005	OTHER	3,306	-	-	-	-	-	3,306
1823920	DSR COSTS AMORTIZED	102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	3,060	-	-	-	-	-	3,060
1823920	DSR COSTS AMORTIZED	102535	AIR CONDITIONING - UTAH - 2005	OTHER	2,347	-	-	-	-	-	2,347
1823920	DSR COSTS AMORTIZED	102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	65	-	-	-	-	-	65
1823920	DSR COSTS AMORTIZED	102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	223	-	-	-	-	-	223
1823920	DSR COSTS AMORTIZED	102539	ENERGY FINANSWER - UTAH - 2005	OTHER	1,476	-	-	-	-	-	1,476
1823920	DSR COSTS AMORTIZED	102540	INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	3,485	-	-	-	-	-	3,485
1823920	DSR COSTS AMORTIZED	102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	60	-	-	-	-	-	60
1823920	DSR COSTS AMORTIZED	102542	1823920/102542	OTHER	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102543	POWER FORWARD - UTAH - 2005	OTHER	50	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	67	-	-	-	-	-	67
1823920	DSR COSTS AMORTIZED	102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	103	-	-	-	-	-	103
1823920	DSR COSTS AMORTIZED	102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	944	-	-	-	-	-	944
1823920	DSR COSTS AMORTIZED	102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,967	-	-	-	-	-	1,967
1823920	DSR COSTS AMORTIZED	102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	421	-	-	-	-	-	421
1823920	DSR COSTS AMORTIZED	102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	105	-	-	-	-	-	105
1823920	DSR COSTS AMORTIZED	102550	C&I LIGHTING LOAD CONTROL - UTAH - 2005	OTHER	36	-	-	-	-	-	36
1823920	DSR COSTS AMORTIZED	102552	ENERGY FINANSWER - WYOMING PPL - 2005	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102553	INDUSTRIAL FINANSWER-WYOMING - PPL 2005	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102554	SELF AUDIT - WYOMING - PPL 2005	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102555	REFRIGERATOR RECYCLING - PPL WYOMING - 2	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102556	1823920/102556	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102562	APPLIANCE INCENTIVE - WASHWISE - WASHING	OTHER	53	-	-	-	-	-	53
1823920	DSR COSTS AMORTIZED	102586	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	3	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	102702	ENERGY FINANSWER - WYOMING PPL - 2006	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102703	INDUSTRIAL FINANSWER-WYOMING-PPL 2006	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102706	LOW INCOME-UTAH-2006	OTHER	119	-	-	-	-	-	119
1823920	DSR COSTS AMORTIZED	102707	REFRIGERATOR RECYCLING PGM-UTAH-2006	OTHER	3,752	-	-	-	-	-	3,752
1823920	DSR COSTS AMORTIZED	102708	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	OTHER	8,624	-	-	-	-	-	8,624
1823920	DSR COSTS AMORTIZED	102709	AIR CONDITIONING-UTAH-2006	OTHER	1,499	-	-	-	-	-	1,499
1823920	DSR COSTS AMORTIZED	102712	ENERGY FINANSWER-UTAH-2006	OTHER	2,187	-	-	-	-	-	2,187
1823920	DSR COSTS AMORTIZED	102713	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	OTHER	2,748	-	-	-	-	-	2,748
1823920	DSR COSTS AMORTIZED	102717	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	65	-	-	-	-	-	65
1823920	DSR COSTS AMORTIZED	102718	INDUSTRIAL SELF-DIRECT-UTAH-2006	OTHER	122	-	-	-	-	-	122
1823920	DSR COSTS AMORTIZED	102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	1,848	-	-	-	-	-	1,848
1823920	DSR COSTS AMORTIZED	102720	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	OTHER	2,469	-	-	-	-	-	2,469
1823920	DSR COSTS AMORTIZED	102721	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	536	-	-	-	-	-	536
1823920	DSR COSTS AMORTIZED	102722	RETROFIT COMMISSIONING PROGRAM -UTAH-200	OTHER	211	-	-	-	-	-	211
1823920	DSR COSTS AMORTIZED	102723	C&I LIGHTING LOAD CONTROL-UTAH-2006	OTHER	8	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	102725	CALIFORNIA DSM EXPENSE-2006	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	241	-	-	-	-	-	241
1823920	DSR COSTS AMORTIZED	102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	15,240	-	-	-	-	-	15,240
1823920	DSR COSTS AMORTIZED	102761	HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102767	DSR COSTS BEING AMORTIZED	OTHER	(44,183)	-	-	-	-	-	(44,183)
1823920	DSR COSTS AMORTIZED	102788	DSR COSTS BEING AMORTIZED	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102789	DSR COSTS BEING AMORTIZED	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102790	DSR COSTS BEING AMORTIZED	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102791	DSR COSTS BEING AMORTIZED	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102792	DSR COSTS BEING AMORTIZED	WYP	-	-	-	-	-	-	-



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102796	DSR COSTS BEING AMORTIZED	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102798	ENERGY FINANSWER - WYOMING PPL - 2007	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102799	MAJOR CUSTOMER 99	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102802	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102803	LOW-INCOME WEATHERIZATION - WYOMING PPL	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102804	COMMERCIAL FINANSWER EXPRESS - WY - 2007	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102805	INDUSTRIAL FINANSWER EXPRESS - WY - 2007	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102806	SELF DIRECT - COMMERCIAL - WY - 2007	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102807	SELF DIRECT - INDUSTRIAL - WY - 2007	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102819	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,982	-	-	-	-	-	5,982
1823920	DSR COSTS AMORTIZED	102820	AIR CONDITIONING - UTAH - 2007	OTHER	883	-	-	-	-	-	883
1823920	DSR COSTS AMORTIZED	102821	ENERGY FINANSWER - UTAH - 2007	OTHER	1,952	-	-	-	-	-	1,952
1823920	DSR COSTS AMORTIZED	102822	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	3,369	-	-	-	-	-	3,369
1823920	DSR COSTS AMORTIZED	102823	LOW INCOME - UTAH - 2007	OTHER	117	-	-	-	-	-	117
1823920	DSR COSTS AMORTIZED	102824	POWER FORWARD - UTAH - 2007	OTHER	50	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	OTHER	3,399	-	-	-	-	-	3,399
1823920	DSR COSTS AMORTIZED	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	61	-	-	-	-	-	61
1823920	DSR COSTS AMORTIZED	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	108	-	-	-	-	-	108
1823920	DSR COSTS AMORTIZED	102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,936	-	-	-	-	-	1,936
1823920	DSR COSTS AMORTIZED	102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,277	-	-	-	-	-	3,277
1823920	DSR COSTS AMORTIZED	102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	968	-	-	-	-	-	968
1823920	DSR COSTS AMORTIZED	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	187	-	-	-	-	-	187
1823920	DSR COSTS AMORTIZED	102833	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	277	-	-	-	-	-	277
1823920	DSR COSTS AMORTIZED	102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	3,034	-	-	-	-	-	3,034
1823920	DSR COSTS AMORTIZED	102883	CALIFORNIA DSM EXPENSE - 2008	CA	0	0	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102885	ENERGY FINANSWER - WYOMING PPL - 2008	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102886	INDUSTRIAL FINANSWER - WYOMING PPL - 200	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102888	REFRIGERATOR RECYCLING - WYOMING 2008	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102889	HOME ENERGY EFF INCENTIVE PROGRAM - WYOM	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102890	LOW INCOME WEATHERIZATION - WYOMING 2008	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102891	COMMERCIAL FINANSWER EXPRESS - WYOMING 2	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102892	INDUSTRIAL FINANSWER EXPRESS - WY - 2008	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102893	SELF DIRECT COMMERCIAL - WYOMING 2008	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102894	SELF DIRECT INDUSTRIAL - WYOMING 2008	WYP	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	7,175	-	-	-	-	-	7,175
1823920	DSR COSTS AMORTIZED	102907	AIR CONDITIONING - UTAH 2008	OTHER	526	-	-	-	-	-	526
1823920	DSR COSTS AMORTIZED	102908	ENERGY FINANSWER - UTAH - 2008	OTHER	3,466	-	-	-	-	-	3,466
1823920	DSR COSTS AMORTIZED	102909	INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	4,289	-	-	-	-	-	4,289
1823920	DSR COSTS AMORTIZED	102910	LOW INCOME - UTAH 2008	OTHER	127	-	-	-	-	-	127
1823920	DSR COSTS AMORTIZED	102911	POWER FORWARD - UTAH - 2008	OTHER	50	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102912	REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	2,570	-	-	-	-	-	2,570
1823920	DSR COSTS AMORTIZED	102913	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	83	-	-	-	-	-	83
1823920	DSR COSTS AMORTIZED	102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	126	-	-	-	-	-	126
1823920	DSR COSTS AMORTIZED	102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	1,664	-	-	-	-	-	1,664
1823920	DSR COSTS AMORTIZED	102916	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	OTHER	3,791	-	-	-	-	-	3,791
1823920	DSR COSTS AMORTIZED	102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	1,133	-	-	-	-	-	1,133
1823920	DSR COSTS AMORTIZED	102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1,053	-	-	-	-	-	1,053
1823920	DSR COSTS AMORTIZED	102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	OTHER	4	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	102920	IRRIGATION LOAD CONTROL - UTAH	OTHER	762	-	-	-	-	-	762
1823920	DSR COSTS AMORTIZED	102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	OTHER	7,817	-	-	-	-	-	7,817
1823920	DSR COSTS AMORTIZED	102964	CALIFORNIA DSM EXPENSE - 2009	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102976	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	9,817	-	-	-	-	-	9,817
1823920	DSR COSTS AMORTIZED	102977	AIR CONDITIONING - UTAH - 2009	OTHER	500	-	-	-	-	-	500
1823920	DSR COSTS AMORTIZED	102978	ENERGY FINANSWER - UTAH - 2009	OTHER	2,532	-	-	-	-	-	2,532
1823920	DSR COSTS AMORTIZED	102979	INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	5,215	-	-	-	-	-	5,215
1823920	DSR COSTS AMORTIZED	102980	LOW INCOME - UTAH - 2009	OTHER	162	-	-	-	-	-	162
1823920	DSR COSTS AMORTIZED	102981	POWER FORWARD - UTAH - 2009	OTHER	50	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102982	REFRIGERATOR RECYCLING PGM- UTAH - 2009	OTHER	2,339	-	-	-	-	-	2,339
1823920	DSR COSTS AMORTIZED	102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	53	-	-	-	-	-	53
1823920	DSR COSTS AMORTIZED	102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	OTHER	72	-	-	-	-	-	72
1823920	DSR COSTS AMORTIZED	102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,446	-	-	-	-	-	1,446
1823920	DSR COSTS AMORTIZED	102986	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,258	-	-	-	-	-	3,258
1823920	DSR COSTS AMORTIZED	102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	776	-	-	-	-	-	776
1823920	DSR COSTS AMORTIZED	102988	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	947	-	-	-	-	-	947
1823920	DSR COSTS AMORTIZED	102990	IRRIGATION LOAD CONTROL - UTAH - 2009	OTHER	2,732	-	-	-	-	-	2,732
1823920	DSR COSTS AMORTIZED	102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	OTHER	25,439	-	-	-	-	-	25,439
1823920	DSR COSTS AMORTIZED	102992	ENERGY FINANSWER - WYOMING PPL - 2009	OTHER	21	-	-	-	-	-	21
1823920	DSR COSTS AMORTIZED	102993	INDUSTRIAL FINANSWER-WYOMING -PPL 2009	OTHER	96	-	-	-	-	-	96
1823920	DSR COSTS AMORTIZED	102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	OTHER	140	-	-	-	-	-	140
1823920	DSR COSTS AMORTIZED	102996	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	OTHER	439	-	-	-	-	-	439
1823920	DSR COSTS AMORTIZED	102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	OTHER	86	-	-	-	-	-	86
1823920	DSR COSTS AMORTIZED	102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	139	-	-	-	-	-	139



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102999	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	OTHER	59	-	-	-	-	-	59
1823920	DSR COSTS AMORTIZED	103000	SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	5	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103001	SELF DIRECT - INDUSTRIAL - WY - 2009	OTHER	12	-	-	-	-	-	12
1823920	DSR COSTS AMORTIZED	103003	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	OTHER	2	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103004	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	OTHER	2	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103005	COMMERCIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	236	-	-	-	-	-	236
1823920	DSR COSTS AMORTIZED	103006	INDUSTRIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	34	-	-	-	-	-	34
1823920	DSR COSTS AMORTIZED	103007	ENERGY FINANSWER Cat 2 - WY 2009	OTHER	40	-	-	-	-	-	40
1823920	DSR COSTS AMORTIZED	103008	INDUSTRIAL FINANSWER Cat 2 - WY 2009	OTHER	34	-	-	-	-	-	34
1823920	DSR COSTS AMORTIZED	103012	WYOMING REV RECOVERY - SBC OFFSET CAT 1	OTHER	(10,759)	-	-	-	-	-	(10,759)
1823920	DSR COSTS AMORTIZED	103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	OTHER	(10,609)	-	-	-	-	-	(10,609)
1823920	DSR COSTS AMORTIZED	103014	WYOMING REV RECOVERY - SBC OFFSET CAT 3	OTHER	(10,192)	-	-	-	-	-	(10,192)
1823920	DSR COSTS AMORTIZED	103031	OUTREACH and COMMUNICATIONS - UT 2009	OTHER	571	-	-	-	-	-	571
1823920	DSR COSTS AMORTIZED	103059	CALIFORNIA DSM EXPENSE - 2010	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103071	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,836	-	-	-	-	-	4,836
1823920	DSR COSTS AMORTIZED	103072	AIR CONDITIONING - UTAH - 2010	OTHER	1,490	-	-	-	-	-	1,490
1823920	DSR COSTS AMORTIZED	103073	ENERGY FINANSWER - UTAH - 2010	OTHER	3,246	-	-	-	-	-	3,246
1823920	DSR COSTS AMORTIZED	103074	INDUSTRIAL FINANSWER - UTAH - 2010	OTHER	4,524	-	-	-	-	-	4,524
1823920	DSR COSTS AMORTIZED	103075	LOW INCOME - UTAH - 2010	OTHER	258	-	-	-	-	-	258
1823920	DSR COSTS AMORTIZED	103076	POWER FORWARD - UTAH # 2010	OTHER	50	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	103077	REFRIGERATOR RECYCLING PGM- UTAH - 2010	OTHER	2,370	-	-	-	-	-	2,370
1823920	DSR COSTS AMORTIZED	103078	COMMERCIAL SELF-DIRECT - UTAH - 2010	OTHER	187	-	-	-	-	-	187
1823920	DSR COSTS AMORTIZED	103079	INDUSTRIAL SELF-DIRECT - UTAH - 2010	OTHER	330	-	-	-	-	-	330
1823920	DSR COSTS AMORTIZED	103080	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	2,605	-	-	-	-	-	2,605
1823920	DSR COSTS AMORTIZED	103081	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,107	-	-	-	-	-	4,107
1823920	DSR COSTS AMORTIZED	103082	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,019	-	-	-	-	-	1,019
1823920	DSR COSTS AMORTIZED	103083	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	986	-	-	-	-	-	986
1823920	DSR COSTS AMORTIZED	103085	IRRIGATION LOAD CONTROL - UTAH - 2010	OTHER	2,513	-	-	-	-	-	2,513
1823920	DSR COSTS AMORTIZED	103086	HOME ENERGY EFF INCENTIVE PROG - UT 2010	OTHER	16,876	-	-	-	-	-	16,876
1823920	DSR COSTS AMORTIZED	103087	OUTREACH and COMMUNICATIONS - UT 2010	OTHER	1,485	-	-	-	-	-	1,485
1823920	DSR COSTS AMORTIZED	103089	ENERGY FINANSWER-WY-2010 CAT3	OTHER	11	-	-	-	-	-	11
1823920	DSR COSTS AMORTIZED	103090	INDUSTRIAL FINANSWER-WY-2010 CAT3	OTHER	669	-	-	-	-	-	669
1823920	DSR COSTS AMORTIZED	103092	REFRIGERATOR RECYCLING-WY -2010 CAT1	OTHER	176	-	-	-	-	-	176
1823920	DSR COSTS AMORTIZED	103093	HOME ENERGY EFF INCENT PROG Y-2010 CAT1	OTHER	740	-	-	-	-	-	740
1823920	DSR COSTS AMORTIZED	103094	LOW-INCOME WEATHERZTN - WY 2010 CAT1	OTHER	49	-	-	-	-	-	49
1823920	DSR COSTS AMORTIZED	103095	COMMERCIAL FINANSWER EXP WY-2010 CAT3	OTHER	65	-	-	-	-	-	65
1823920	DSR COSTS AMORTIZED	103096	INDUSTRIAL FINANSWER EXP WY-2010 CAT3	OTHER	127	-	-	-	-	-	127
1823920	DSR COSTS AMORTIZED	103097	SELF DIRECT - COMMERCIAL -WY-2010 CAT3	OTHER	3	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103098	SELF DIRECT -INDUSTRIAL -WY-2010 CAT3	OTHER	12	-	-	-	-	-	12
1823920	DSR COSTS AMORTIZED	103099	COMMERCIAL FINANSWER EXP- WY-2010 CAT2	OTHER	587	-	-	-	-	-	587
1823920	DSR COSTS AMORTIZED	103100	INDUSTRIAL FINAN EXPRESS WY-2010 CAT2	OTHER	55	-	-	-	-	-	55
1823920	DSR COSTS AMORTIZED	103101	ENERGY FINANSWER -WY 2010 CAT2	OTHER	186	-	-	-	-	-	186
1823920	DSR COSTS AMORTIZED	103102	INDUSTRIAL FINANSWER -WY 2010 CAT2	OTHER	125	-	-	-	-	-	125
1823920	DSR COSTS AMORTIZED	103103	Check Disb-Wires/ACH in Clearing - BT	OTHER	1	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103104	Check Disb-Wires/ACH Out Clearing - BT	OTHER	3	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103137	Company Initiatives DEI Study- Washingto	OTHER	724	-	-	-	-	-	724
1823920	DSR COSTS AMORTIZED	103163	Commercial Direct Install - Utah - 2011	OTHER	3	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103164	Commercial Curtailment - Utah - 2011	OTHER	30	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103165	Commercial Direct Install - Washington	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103166	Commercial Curtailment - Washington	OTHER	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103167	Commercial Direct Install- WY-2011 CAT2	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103168	CALIFORNIA DSM EXPENSE - 2011	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103169	Commercial Curtailment - Oregon	OTHER	27	-	-	-	-	-	27
1823920	DSR COSTS AMORTIZED	103181	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	6,498	-	-	-	-	-	6,498
1823920	DSR COSTS AMORTIZED	103182	AIR CONDITIONING - UTAH - 2011	OTHER	1,305	-	-	-	-	-	1,305
1823920	DSR COSTS AMORTIZED	103183	ENERGY FINANSWER - UTAH - 2011	OTHER	3,647	-	-	-	-	-	3,647
1823920	DSR COSTS AMORTIZED	103184	INDUSTRIAL FINANSWER - UTAH - 2011	OTHER	5,016	-	-	-	-	-	5,016
1823920	DSR COSTS AMORTIZED	103185	LOW INCOME - UTAH - 2011	OTHER	255	-	-	-	-	-	255
1823920	DSR COSTS AMORTIZED	103186	Power Forward - Utah - 2011	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103187	REFRIGERATOR RECYCLING PGM- UTAH - 2011	OTHER	1,880	-	-	-	-	-	1,880
1823920	DSR COSTS AMORTIZED	103188	COMMERCIAL SELF-DIRECT - UTAH - 2011	OTHER	126	-	-	-	-	-	126
1823920	DSR COSTS AMORTIZED	103189	INDUSTRIAL SELF-DIRECT - UTAH - 2011	OTHER	240	-	-	-	-	-	240
1823920	DSR COSTS AMORTIZED	103190	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	3,071	-	-	-	-	-	3,071
1823920	DSR COSTS AMORTIZED	103191	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,607	-	-	-	-	-	4,607
1823920	DSR COSTS AMORTIZED	103192	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,233	-	-	-	-	-	1,233
1823920	DSR COSTS AMORTIZED	103193	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	411	-	-	-	-	-	411
1823920	DSR COSTS AMORTIZED	103195	IRRIGATION LOAD CONTROL - UTAH - 2011	OTHER	2,513	-	-	-	-	-	2,513
1823920	DSR COSTS AMORTIZED	103196	HOME ENERGY EFF INCENTIVE PROG - UT 2011	OTHER	11,360	-	-	-	-	-	11,360
1823920	DSR COSTS AMORTIZED	103197	OUTREACH and COMMUNICATIONS - UT 2011	OTHER	1,437	-	-	-	-	-	1,437
1823920	DSR COSTS AMORTIZED	103199	ENERGY FINANSWER-WY-2011 CAT3	OTHER	30	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103200	INDUSTRIAL FINANSWER-WY-2011 CAT3	OTHER	433	-	-	-	-	-	433
1823920	DSR COSTS AMORTIZED	103202	REFRIGERATOR RECYCLING-WY -2011 CAT1	OTHER	183	-	-	-	-	-	183



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1823920	DSR COSTS AMORTIZED	103203	HOME ENERGY EFF INCENT PROG Y-2011 CAT1	OTHER	1,070	-	-	-	-	-	1,070
1823920	DSR COSTS AMORTIZED	103204	Low-Income Weatherztn - WY 2011 CAT1	OTHER	42	-	-	-	-	-	42
1823920	DSR COSTS AMORTIZED	103205	COMMERCIAL FINANSWER EXP WY-2011 CAT3	OTHER	102	-	-	-	-	-	102
1823920	DSR COSTS AMORTIZED	103206	INDUSTRIAL FINANSWER EXP WY-2011 CAT3	OTHER	168	-	-	-	-	-	168
1823920	DSR COSTS AMORTIZED	103207	Self Direct - Commercial -WY-2011 CAT3	OTHER	6	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED	103208	Self Direct -Industrial -WY-2011 CAT3	OTHER	268	-	-	-	-	-	268
1823920	DSR COSTS AMORTIZED	103209	COMMERCIAL FINANSWER EXP -WY-2011 CAT2	OTHER	894	-	-	-	-	-	894
1823920	DSR COSTS AMORTIZED	103210	INDUSTRIAL FINAN EXPRESS WY-2011 CAT2	OTHER	55	-	-	-	-	-	55
1823920	DSR COSTS AMORTIZED	103211	ENERGY FINANSWER -WY 2011 CAT2	OTHER	51	-	-	-	-	-	51
1823920	DSR COSTS AMORTIZED	103212	INDUSTRIAL FINANSWER -WY 2011 CAT2	OTHER	98	-	-	-	-	-	98
1823920	DSR COSTS AMORTIZED	103213	Self Direct - Commercial WY-2011 CAT2	OTHER	3	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103214	Self Direct -Industrial WY-2011 CAT2	OTHER	11	-	-	-	-	-	11
1823920	DSR COSTS AMORTIZED	103277	OUTREACH & COMM- WATTSMT - EVALUATION	OTHER	1,308	-	-	-	-	-	1,308
1823920	DSR COSTS AMORTIZED	103280	COMPANY INITIATIVES - PRODUCTION EFFICIEN	OTHER	388	-	-	-	-	-	388
1823920	DSR COSTS AMORTIZED	103291	Portfolio -WY-2011 Cat4	OTHER	266	-	-	-	-	-	266
1823920	DSR COSTS AMORTIZED	103292	Portfolio - Washington	OTHER	3,296	-	-	-	-	-	3,296
1823920	DSR COSTS AMORTIZED	103293	Energy Storage Demonstration Project -UT	OTHER	7	-	-	-	-	-	7
1823920	DSR COSTS AMORTIZED	103295	Outreach And Communication-WY-2011	OTHER	1	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103299	AGRICLURAL FINANSWER EXPRESS - UTAH - 2	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103300	AGRICLURAL FINANSWER EXPRESS - WASHING	OTHER	75	-	-	-	-	-	75
1823920	DSR COSTS AMORTIZED	103301	PORTFOLIO -WY-2011 CAT2	OTHER	74	-	-	-	-	-	74
1823920	DSR COSTS AMORTIZED	103302	PORTFOLIO -WY-2011 CAT3	OTHER	110	-	-	-	-	-	110
1823920	DSR COSTS AMORTIZED	103308	Home Energy Reporting -OPower -WA 2011	OTHER	1,292	-	-	-	-	-	1,292
1823920	DSR COSTS AMORTIZED	103309	Industrial Curtailment -WA 2011	OTHER	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103311	CALIFORNIA DSM EXPENSE - 2012	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103324	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,794	-	-	-	-	-	5,794
1823920	DSR COSTS AMORTIZED	103325	AIR CONDITIONING - UTAH - 2012	OTHER	1,470	-	-	-	-	-	1,470
1823920	DSR COSTS AMORTIZED	103326	ENERGY FINANSWER - UTAH - 2012	OTHER	6,899	-	-	-	-	-	6,899
1823920	DSR COSTS AMORTIZED	103327	INDUSTRIAL FINANSWER - UTAH - 2012	OTHER	2,935	-	-	-	-	-	2,935
1823920	DSR COSTS AMORTIZED	103328	LOW INCOME - UTAH - 2012	OTHER	177	-	-	-	-	-	177
1823920	DSR COSTS AMORTIZED	103330	REFRIGERATOR RECYCLING PGM- UTAH - 2012	OTHER	1,474	-	-	-	-	-	1,474
1823920	DSR COSTS AMORTIZED	103331	COMMERCIAL SELF-DIRECT - UTAH - 2012	OTHER	172	-	-	-	-	-	172
1823920	DSR COSTS AMORTIZED	103332	INDUSTRIAL SELF-DIRECT - UTAH - 2012	OTHER	429	-	-	-	-	-	429
1823920	DSR COSTS AMORTIZED	103333	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,943	-	-	-	-	-	1,943
1823920	DSR COSTS AMORTIZED	103334	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	6,221	-	-	-	-	-	6,221
1823920	DSR COSTS AMORTIZED	103335	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,280	-	-	-	-	-	1,280
1823920	DSR COSTS AMORTIZED	103336	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	460	-	-	-	-	-	460
1823920	DSR COSTS AMORTIZED	103337	IRRIGATION LOAD CONTROL - UTAH - 2012	OTHER	2,097	-	-	-	-	-	2,097
1823920	DSR COSTS AMORTIZED	103338	HOME ENERGY EFF INCENTIVE PROG - UT 2012	OTHER	11,113	-	-	-	-	-	11,113
1823920	DSR COSTS AMORTIZED	103339	OUTREACH and COMMUNICATIONS - UT 2012	OTHER	1,836	-	-	-	-	-	1,836
1823920	DSR COSTS AMORTIZED	103340	COMMERCIAL DIRECT INSTALL - UT 2012	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103341	COMMERCIAL CURTAILMENT - UT 2012	OTHER	(30)	-	-	-	-	-	(30)
1823920	DSR COSTS AMORTIZED	103342	ENERGY STORAGE DEMO PROJECT - UT 2012	OTHER	6	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED	103343	AGRICLURAL FINANSWER EXPRESS - UTAH -	OTHER	21	-	-	-	-	-	21
1823920	DSR COSTS AMORTIZED	103346	HOME ENERGY REPORTING - UT 2012	OTHER	534	-	-	-	-	-	534
1823920	DSR COSTS AMORTIZED	103347	ENERGY FINANSWER-WY-2012 CAT3	OTHER	20	-	-	-	-	-	20
1823920	DSR COSTS AMORTIZED	103348	INDUSTRIAL FINANSWER-WY-2012 CAT3	OTHER	606	-	-	-	-	-	606
1823920	DSR COSTS AMORTIZED	103349	REFRIGERATOR RECYCLING-WY -2012 CAT1	OTHER	169	-	-	-	-	-	169
1823920	DSR COSTS AMORTIZED	103350	HOME ENERGY EFF INCENT PROG Y-2012 CAT1	OTHER	904	-	-	-	-	-	904
1823920	DSR COSTS AMORTIZED	103351	LOW-INCOME WEATHERZTN - WY 2012 CAT1	OTHER	31	-	-	-	-	-	31
1823920	DSR COSTS AMORTIZED	103352	COMMERCIAL FINANSWER EXP WY-2012 CAT3	OTHER	143	-	-	-	-	-	143
1823920	DSR COSTS AMORTIZED	103353	INDUSTRIAL FINANSWER EXP WY-2012 CAT3	OTHER	170	-	-	-	-	-	170
1823920	DSR COSTS AMORTIZED	103354	SELF DIRECT - COMMERCIAL -WY-2012 CAT3	OTHER	4	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	103355	SELF DIRECT -INDUSTRIAL -WY-2012 CAT3	OTHER	60	-	-	-	-	-	60
1823920	DSR COSTS AMORTIZED	103356	COMMERCIAL FINANSWER EXP -WY-2012 CAT2	OTHER	1,203	-	-	-	-	-	1,203
1823920	DSR COSTS AMORTIZED	103357	INDUSTRIAL FINAN EXPRESS WY-2012 CAT2	OTHER	58	-	-	-	-	-	58
1823920	DSR COSTS AMORTIZED	103358	ENERGY FINANSWER -WY 2012 CAT2	OTHER	59	-	-	-	-	-	59
1823920	DSR COSTS AMORTIZED	103359	INDUSTRIAL FINANSWER -WY 2012 CAT2	OTHER	205	-	-	-	-	-	205
1823920	DSR COSTS AMORTIZED	103360	SELF DIRECT - COMMERCIAL WY-2012 CAT2	OTHER	1	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103361	SELF DIRECT-INDUSTRIAL WY-2012 CAT2	OTHER	1	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103363	PORTFOLIO WY-2012 CAT1	OTHER	33	-	-	-	-	-	33
1823920	DSR COSTS AMORTIZED	103364	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	155	-	-	-	-	-	155
1823920	DSR COSTS AMORTIZED	103365	AGRICLURAL FINANSWER EXP WY-2012 CAT2	OTHER	1	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103366	AGRICLURAL FINANSWER EXP WY-2012 CAT3	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103367	PORTFOLIO WY-2012 CAT2	OTHER	35	-	-	-	-	-	35
1823920	DSR COSTS AMORTIZED	103368	PORTFOLIO WY-2012 CAT3	OTHER	30	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103369	COMMERCIAL CURTAILMENT - OR 2012	OTHER	(27)	-	-	-	-	-	(27)
1823920	DSR COSTS AMORTIZED	103493	U.of Utah Student Energy Sponsorship- UT	OTHER	8	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	103496	PORTFOLIO - IDAHO	OTHER	2	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103497	PORTFOLIO - UTAH	OTHER	42	-	-	-	-	-	42
1823920	DSR COSTS AMORTIZED	103623	CALIFORNIA DSM EXPENSE - 2013	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103646	PORTFOLIO - IDAHO 2013	OTHER	38	-	-	-	-	-	38



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1823920	DSR COSTS AMORTIZED	103647	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	10,293	-	-	-	-	-	-	-	10,293
1823920	DSR COSTS AMORTIZED	103648	AIR CONDITIONING - UTAH - 2013	OTHER	66	-	-	-	-	-	-	-	66
1823920	DSR COSTS AMORTIZED	103649	ENERGY FINANSWER - UTAH - 2013	OTHER	1,445	-	-	-	-	-	-	-	1,445
1823920	DSR COSTS AMORTIZED	103650	INDUSTRIAL FINANSWER - UTAH - 2013	OTHER	2,168	-	-	-	-	-	-	-	2,168
1823920	DSR COSTS AMORTIZED	103651	LOW INCOME - UTAH - 2013	OTHER	120	-	-	-	-	-	-	-	120
1823920	DSR COSTS AMORTIZED	103653	REFRIGERATOR RECYCLING PGM- UTAH - 2013	OTHER	1,544	-	-	-	-	-	-	-	1,544
1823920	DSR COSTS AMORTIZED	103654	COMMERCIAL SELF-DIRECT - UTAH - 2013	OTHER	116	-	-	-	-	-	-	-	116
1823920	DSR COSTS AMORTIZED	103655	INDUSTRIAL SELF-DIRECT - UTAH - 2013	OTHER	319	-	-	-	-	-	-	-	319
1823920	DSR COSTS AMORTIZED	103656	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,314	-	-	-	-	-	-	-	1,314
1823920	DSR COSTS AMORTIZED	103657	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	8,290	-	-	-	-	-	-	-	8,290
1823920	DSR COSTS AMORTIZED	103658	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,444	-	-	-	-	-	-	-	1,444
1823920	DSR COSTS AMORTIZED	103660	IRRIGATION LOAD CONTROL - UTAH - 2013	OTHER	807	-	-	-	-	-	-	-	807
1823920	DSR COSTS AMORTIZED	103661	HOME ENERGY EFF INCENTIVE PROG - UT 2013	OTHER	20,269	-	-	-	-	-	-	-	20,269
1823920	DSR COSTS AMORTIZED	103662	OUTREACH and COMMUNICATIONS - UT 2013	OTHER	1,406	-	-	-	-	-	-	-	1,406
1823920	DSR COSTS AMORTIZED	103666	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	70	-	-	-	-	-	-	-	70
1823920	DSR COSTS AMORTIZED	103671	HOME ENERGY REPORTING - UT 2013	OTHER	765	-	-	-	-	-	-	-	765
1823920	DSR COSTS AMORTIZED	103673	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	135	-	-	-	-	-	-	-	135
1823920	DSR COSTS AMORTIZED	103675	ENERGY FINANSWER-WY-2013 CAT3	OTHER	27	-	-	-	-	-	-	-	27
1823920	DSR COSTS AMORTIZED	103676	INDUSTRIAL FINANSWER-WY-2013 CAT3	OTHER	985	-	-	-	-	-	-	-	985
1823920	DSR COSTS AMORTIZED	103677	REFRIGERATOR RECYCLING-WY-2013 CAT1	OTHER	130	-	-	-	-	-	-	-	130
1823920	DSR COSTS AMORTIZED	103678	HOME ENERGY EFF INCENT PROG Y-2013 CAT1	OTHER	884	-	-	-	-	-	-	-	884
1823920	DSR COSTS AMORTIZED	103679	LOW-INCOME WEATHERZTN - WY 2013 CAT1	OTHER	41	-	-	-	-	-	-	-	41
1823920	DSR COSTS AMORTIZED	103680	COMMERCIAL FINANSWER EXP WY-2013 CAT3	OTHER	424	-	-	-	-	-	-	-	424
1823920	DSR COSTS AMORTIZED	103681	INDUSTRIAL FINANSWER EXP WY-2013 CAT3	OTHER	169	-	-	-	-	-	-	-	169
1823920	DSR COSTS AMORTIZED	103682	SELF DIRECT - COMMERCIAL -WY-2013 CAT3	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103683	SELF DIRECT -INDUSTRIAL -WY-2013 CAT3	OTHER	9	-	-	-	-	-	-	-	9
1823920	DSR COSTS AMORTIZED	103684	COMMERCIAL FINANSWER EXP -WY-2013 CAT2	OTHER	1,234	-	-	-	-	-	-	-	1,234
1823920	DSR COSTS AMORTIZED	103685	INDUSTRIAL FINAN EXPRESS WY-2013 CAT2	OTHER	85	-	-	-	-	-	-	-	85
1823920	DSR COSTS AMORTIZED	103686	ENERGY FINANSWER -WY 2013 CAT2	OTHER	26	-	-	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	103687	INDUSTRIAL FINANSWER -WY 2013 CAT2	OTHER	58	-	-	-	-	-	-	-	58
1823920	DSR COSTS AMORTIZED	103688	SELF DIRECT - COMMERCIAL WY-2013 CAT2	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103689	SELF DIRECT-INDUSTRIAL WY-2013 CAT2	OTHER	8	-	-	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	103690	PORTFOLIO WY-2013 CAT1	OTHER	130	-	-	-	-	-	-	-	130
1823920	DSR COSTS AMORTIZED	103691	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	178	-	-	-	-	-	-	-	178
1823920	DSR COSTS AMORTIZED	103692	AGRICULTURAL FINANSWER EXP WY-2013 CAT2	OTHER	10	-	-	-	-	-	-	-	10
1823920	DSR COSTS AMORTIZED	103693	AGRICULTURAL FINANSWER EXP WY-2013 CAT3	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103694	PORTFOLIO WY-2013 CAT2	OTHER	38	-	-	-	-	-	-	-	38
1823920	DSR COSTS AMORTIZED	103695	PORTFOLIO WY-2013 CAT3	OTHER	26	-	-	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	103698	COMMERCIAL CURTAILMENT - OR 2013	OTHER	-	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	103700	PORTFOLIO - UTAH 2013	OTHER	435	-	-	-	-	-	-	-	435
1823920	DSR COSTS AMORTIZED	103701	U.of Utah Student Energy Sponsorship- UT	OTHER	2	-	-	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103732	COMMERCIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103734	INDUSTRIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103735	WSB - WATTSMART BUSINESS - UT - 2013	OTHER	12	-	-	-	-	-	-	-	12
1823920	DSR COSTS AMORTIZED	103740	COMMERCIAL (WSB) WATTSMART BUSINESS - WA	OTHER	5,435	-	-	-	-	-	-	-	5,435
1823920	DSR COSTS AMORTIZED	103741	INDUSTRIAL WATTSMART BUSINESS - WA-2013	OTHER	6,233	-	-	-	-	-	-	-	6,233
1823920	DSR COSTS AMORTIZED	103742	WSB - WATTSMART BUSINESS - WA- 2013	OTHER	4,049	-	-	-	-	-	-	-	4,049
1823920	DSR COSTS AMORTIZED	103743	AGRICULTURAL (WSB) WATTSMART BUSINESS -	OTHER	306	-	-	-	-	-	-	-	306
1823920	DSR COSTS AMORTIZED	103745	CALIFORNIA DSM EXPENSE - 2014	OTHER	0	-	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103754	PORTFOLIO - IDAHO 2014	OTHER	30	-	-	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103756	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	24,564	-	-	-	-	-	-	-	24,564
1823920	DSR COSTS AMORTIZED	103757	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103758	AIR CONDITIONING - UTAH - 2014	OTHER	401	-	-	-	-	-	-	-	401
1823920	DSR COSTS AMORTIZED	103759	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	37	-	-	-	-	-	-	-	37
1823920	DSR COSTS AMORTIZED	103760	ENERGY FINANSWER - UTAH - 2014	OTHER	24,908	-	-	-	-	-	-	-	24,908
1823920	DSR COSTS AMORTIZED	103761	HOME ENERGY EFF INCENTIVE PROG - UT 2014	OTHER	1,630	-	-	-	-	-	-	-	1,630
1823920	DSR COSTS AMORTIZED	103762	HOME ENERGY REPORTING - UT 2014	OTHER	60	-	-	-	-	-	-	-	60
1823920	DSR COSTS AMORTIZED	103763	INDUSTRIAL FINANSWER - UTAH - 2014	OTHER	144	-	-	-	-	-	-	-	144
1823920	DSR COSTS AMORTIZED	103764	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	597	-	-	-	-	-	-	-	597
1823920	DSR COSTS AMORTIZED	103765	IRRIGATION LOAD CONTROL - UTAH - 2014	OTHER	170	-	-	-	-	-	-	-	170
1823920	DSR COSTS AMORTIZED	103766	LOW INCOME - UTAH - 2014	OTHER	1,585	-	-	-	-	-	-	-	1,585
1823920	DSR COSTS AMORTIZED	103767	OUTREACH and COMMUNICATIONS - UT 2014	OTHER	242	-	-	-	-	-	-	-	242
1823920	DSR COSTS AMORTIZED	103768	PORTFOLIO - UTAH 2014	OTHER	1,762	-	-	-	-	-	-	-	1,762
1823920	DSR COSTS AMORTIZED	103769	REFRIGERATOR RECYCLING PGM- UTAH - 2014	OTHER	1,203	-	-	-	-	-	-	-	1,203
1823920	DSR COSTS AMORTIZED	103770	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1	-	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103771	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	29	-	-	-	-	-	-	-	29
1823920	DSR COSTS AMORTIZED	103772	COMMERCIAL SELF-DIRECT - UTAH - 2014	OTHER	53	-	-	-	-	-	-	-	53
1823920	DSR COSTS AMORTIZED	103773	INDUSTRIAL SELF-DIRECT - UTAH - 2014	OTHER	12,239	-	-	-	-	-	-	-	12,239
1823920	DSR COSTS AMORTIZED	103774	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	6,640	-	-	-	-	-	-	-	6,640
1823920	DSR COSTS AMORTIZED	103775	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2014	OTHER	3,636	-	-	-	-	-	-	-	3,636
1823920	DSR COSTS AMORTIZED	103776	WSB - WATTSMART BUS- UT- 2014	OTHER	161	-	-	-	-	-	-	-	161
1823920	DSR COSTS AMORTIZED	103777	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	-	-	-	-	-	-	-	-	-



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1823920	DSR COSTS AMORTIZED	103778	U.of Utah Student Energy Sponsorship- UT	OTHER	5	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103779	AGRICULTURAL FINANSWER EXP WY-2014 CAT2	OTHER	4	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	103780	AGRICULTURAL FINANSWER EXP WY-2014 CAT3	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103781	COMMERCIAL FINANSWER EXP - WY-2014 CAT2	OTHER	1,178	-	-	-	-	-	1,178
1823920	DSR COSTS AMORTIZED	103782	COMMERCIAL FINANSWER EXP WY-2014 CAT3	OTHER	255	-	-	-	-	-	255
1823920	DSR COSTS AMORTIZED	103783	ENERGY FINANSWER -WY 2014 CAT2	OTHER	32	-	-	-	-	-	32
1823920	DSR COSTS AMORTIZED	103784	ENERGY FINANSWER-WY-2014 CAT3	OTHER	71	-	-	-	-	-	71
1823920	DSR COSTS AMORTIZED	103785	HOME ENERGY EFF INCENT PROG Y-2014 CAT1	OTHER	1,183	-	-	-	-	-	1,183
1823920	DSR COSTS AMORTIZED	103786	INDUSTRIAL FINANSWER -WY 2014 CAT2	OTHER	95	-	-	-	-	-	95
1823920	DSR COSTS AMORTIZED	103787	INDUSTRIAL FINANSWER-WY-2014 CAT3	OTHER	356	-	-	-	-	-	356
1823920	DSR COSTS AMORTIZED	103788	INDUSTRIAL FINAN EXPRESS WY-2014 CAT2	OTHER	136	-	-	-	-	-	136
1823920	DSR COSTS AMORTIZED	103789	INDUSTRIAL FINANSWER EXP WY-2014 CAT3	OTHER	203	-	-	-	-	-	203
1823920	DSR COSTS AMORTIZED	103790	LOW-INCOME WEATHERZTN - WY 2014 CAT1	OTHER	30	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103791	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	157	-	-	-	-	-	157
1823920	DSR COSTS AMORTIZED	103792	PORTFOLIO WY-2014 CAT1	OTHER	63	-	-	-	-	-	63
1823920	DSR COSTS AMORTIZED	103793	PORTFOLIO WY-2014 CAT2	OTHER	147	-	-	-	-	-	147
1823920	DSR COSTS AMORTIZED	103794	PORTFOLIO WY-2014 CAT3	OTHER	258	-	-	-	-	-	258
1823920	DSR COSTS AMORTIZED	103795	REFRIGERATOR RECYCLING-WY -2014 CAT1	OTHER	159	-	-	-	-	-	159
1823920	DSR COSTS AMORTIZED	103796	SELF DIRECT - COMMERCIAL WY-2014 CAT2	OTHER	2	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103797	SELF DIRECT - COMMERCIAL -WY-2014 CAT3	OTHER	2	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103798	SELF DIRECT- INDUSTRIAL WY-2014 CAT2	OTHER	2	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103799	SELF DIRECT-INDUSTRIAL -WY-2014 CAT3	OTHER	198	-	-	-	-	-	198
1823920	DSR COSTS AMORTIZED	103805	WSB - WATTSMART BUSINESS - CA- 2014	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103808	WSB - WATTSMART BUSINESS - ID- 2014	OTHER	32	-	-	-	-	-	32
1823920	DSR COSTS AMORTIZED	103809	WSB Small Business Comm - ID-2014	OTHER	11	-	-	-	-	-	11
1823920	DSR COSTS AMORTIZED	103810	WSB Small Business Ind - ID 2014	OTHER	8	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	103811	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	26	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	103812	WSB - Small Business Comm - WY Cat2- 201	OTHER	7	-	-	-	-	-	7
1823920	DSR COSTS AMORTIZED	103813	WSB Small Business Ind - WY Cat2-2014	OTHER	5	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103814	WSB Small Business Comm- UT-2014	OTHER	1,635	-	-	-	-	-	1,635
1823920	DSR COSTS AMORTIZED	103815	WSB Small Business Ind- UT-2014	OTHER	23	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	103816	WSB Small Business Comm- WA-2014	OTHER	557	-	-	-	-	-	557
1823920	DSR COSTS AMORTIZED	103817	WSB Small Business Ind- WA-2014	OTHER	46	-	-	-	-	-	46
1823920	DSR COSTS AMORTIZED	103834	HOME ENERGY REPORTING - ID 2014	OTHER	20	-	-	-	-	-	20
1823920	DSR COSTS AMORTIZED	103835	HOME ENERGY REPORTING - WY 2014	OTHER	23	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	103845	REFRIGERATOR RECYCLING COMM - WASHINGTON	OTHER	1	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103856	WSB Wattsmart Business Agric - ID-2014	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103858	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	8	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	103859	WSB Wattsmart Business Ind- WY Cat2-2014	OTHER	26	-	-	-	-	-	26
1823920	DSR COSTS AMORTIZED	103860	WSB- Wattsmart Business- WY Cat 3- 2014	OTHER	5	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103862	OUTREACH AND COMMUNICATION ID-2014	OTHER	5	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	103865	CALIFORNIA DSM EXPENSE - 2015	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103874	PORTFOLIO - IDAHO 2015	OTHER	23	-	-	-	-	-	23
1823920	DSR COSTS AMORTIZED	103876	WSB - WATTSMART BUSINESS - ID- 2015	OTHER	410	-	-	-	-	-	410
1823920	DSR COSTS AMORTIZED	103877	WSB Small Business Comm - ID-2015	OTHER	1,345	-	-	-	-	-	1,345
1823920	DSR COSTS AMORTIZED	103878	WSB Small Business Ind - ID 2015	OTHER	264	-	-	-	-	-	264
1823920	DSR COSTS AMORTIZED	103879	HOME ENERGY REPORTING - ID 2015	OTHER	136	-	-	-	-	-	136
1823920	DSR COSTS AMORTIZED	103880	WSB Wattsmart Business Agric - ID-2015	OTHER	227	-	-	-	-	-	227
1823920	DSR COSTS AMORTIZED	103881	OUTREACH AND COMMUNICATION ID-2015	OTHER	153	-	-	-	-	-	153
1823920	DSR COSTS AMORTIZED	103882	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,174	-	-	-	-	-	4,174
1823920	DSR COSTS AMORTIZED	103887	HOME ENERGY EFF INCENTIVE PROG - UT 2015	OTHER	18,922	-	-	-	-	-	18,922
1823920	DSR COSTS AMORTIZED	103888	HOME ENERGY REPORTING - UT 2015	OTHER	2,878	-	-	-	-	-	2,878
1823920	DSR COSTS AMORTIZED	103891	IRRIGATION LOAD CONTROL -UTAH - 2015	OTHER	476	-	-	-	-	-	476
1823920	DSR COSTS AMORTIZED	103892	LOW INCOME - UTAH - 2015	OTHER	64	-	-	-	-	-	64
1823920	DSR COSTS AMORTIZED	103893	OUTREACH and COMMUNICATIONS - UT 2015	OTHER	1,611	-	-	-	-	-	1,611
1823920	DSR COSTS AMORTIZED	103894	PORTFOLIO - UTAH 2015	OTHER	370	-	-	-	-	-	370
1823920	DSR COSTS AMORTIZED	103895	REFRIGERATOR RECYCLING PGM- UTAH - 2015	OTHER	1,125	-	-	-	-	-	1,125
1823920	DSR COSTS AMORTIZED	103896	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,890	-	-	-	-	-	1,890
1823920	DSR COSTS AMORTIZED	103900	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	15,213	-	-	-	-	-	15,213
1823920	DSR COSTS AMORTIZED	103901	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2015	OTHER	6,316	-	-	-	-	-	6,316
1823920	DSR COSTS AMORTIZED	103902	WSB - WATTSMART BUS- UT- 2015	OTHER	4,777	-	-	-	-	-	4,777
1823920	DSR COSTS AMORTIZED	103903	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	257	-	-	-	-	-	257
1823920	DSR COSTS AMORTIZED	103904	U.of Utah Student Energy Sponsorship- UT	OTHER	6	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED	103905	WSB Small Business Comm- UT-2015	OTHER	3,896	-	-	-	-	-	3,896
1823920	DSR COSTS AMORTIZED	103906	WSB Small Business Ind- UT-2015	OTHER	262	-	-	-	-	-	262
1823920	DSR COSTS AMORTIZED	103907	AGRICULTURAL FINANSWER EXP WY-2015 CAT2	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103909	COMMERCIAL FINANSWER EXP -WY-2015 CAT2	OTHER	97	-	-	-	-	-	97
1823920	DSR COSTS AMORTIZED	103910	COMMERCIAL FINANSWER EXP WY-2015 CAT3	OTHER	54	-	-	-	-	-	54
1823920	DSR COSTS AMORTIZED	103911	ENERGY FINANSWER -WY 2015 CAT2	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103912	ENERGY FINANSWER-WY-2015 CAT3	OTHER	43	-	-	-	-	-	43
1823920	DSR COSTS AMORTIZED	103913	HOME ENERGY EFF INCENT PROG Y-2015 CAT1	OTHER	1,207	-	-	-	-	-	1,207
1823920	DSR COSTS AMORTIZED	103914	INDUSTRIAL FINANSWER -WY 2015 CAT2	OTHER	2	-	-	-	-	-	2



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1823920	DSR COSTS AMORTIZED	103915	INDUSTRIAL FINANSWER-WY-2015 CAT3	OTHER	85	-	-	-	-	-	85
1823920	DSR COSTS AMORTIZED	103916	INDUSTRIAL FINAN EXPRESS WY-2015 CAT2	OTHER	9	-	-	-	-	-	9
1823920	DSR COSTS AMORTIZED	103917	INDUSTRIAL FINANSWER EXP WY-2015 CAT3	OTHER	3	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103918	LOW-INCOME WEATHERZTN - WY 2015 CAT1	OTHER	30	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103919	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	121	-	-	-	-	-	121
1823920	DSR COSTS AMORTIZED	103920	PORTFOLIO WY-2015 CAT1	OTHER	71	-	-	-	-	-	71
1823920	DSR COSTS AMORTIZED	103921	PORTFOLIO WY-2015 CAT2	OTHER	29	-	-	-	-	-	29
1823920	DSR COSTS AMORTIZED	103922	PORTFOLIO WY-2015 CAT3	OTHER	47	-	-	-	-	-	47
1823920	DSR COSTS AMORTIZED	103923	REFRIGERATOR RECYCLING-WY -2015 CAT1	OTHER	99	-	-	-	-	-	99
1823920	DSR COSTS AMORTIZED	103925	SELF DIRECT - COMMERCIAL -WY-2015 CAT3	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103927	SELF DIRECT -INDUSTRIAL -WY-2015 CAT3	OTHER	1	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103928	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	639	-	-	-	-	-	639
1823920	DSR COSTS AMORTIZED	103929	WSB - Small Business Comm - WY Cat2 -201	OTHER	1,071	-	-	-	-	-	1,071
1823920	DSR COSTS AMORTIZED	103930	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	286	-	-	-	-	-	286
1823920	DSR COSTS AMORTIZED	103931	HOME ENERGY REPORTING - WY 2015	OTHER	139	-	-	-	-	-	139
1823920	DSR COSTS AMORTIZED	103932	WSB- Wattsmart Business- WY Cat 3- 2015	OTHER	178	-	-	-	-	-	178
1823920	DSR COSTS AMORTIZED	103933	REFRIG RECYCLE COMM -WY 2015 CAT2	OTHER	1	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103934	REFRIG RECYCLE COMM -WY 2015 CAT3	OTHER	1	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103935	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	381	-	-	-	-	-	381
1823920	DSR COSTS AMORTIZED	103936	WBS- Wattsmart Bus Ind- WY Cat3-2015	OTHER	1,487	-	-	-	-	-	1,487
1823920	DSR COSTS AMORTIZED	103937	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	18	-	-	-	-	-	18
1823920	DSR COSTS AMORTIZED	103938	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103959	COMMERCIAL ENERGY REPORTS-SMB -UT 2015	OTHER	3	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103962	Portfolio - EM&V C&I - ID- 2015	OTHER	2	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	103963	Portfolio - EM&V RES - ID- 2015	OTHER	41	-	-	-	-	-	41
1823920	DSR COSTS AMORTIZED	104013	CALIFORNIA DSM EXPENSE - 2016	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	104015	HOME ENERGY REPORTING - ID 2016	OTHER	94	-	-	-	-	-	94
1823920	DSR COSTS AMORTIZED	104018	OUTREACH AND COMMUNICATION ID-2016	OTHER	98	-	-	-	-	-	98
1823920	DSR COSTS AMORTIZED	104019	PORTFOLIO - IDAHO 2016	OTHER	6	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED	104020	Portfolio - EM&V C&I - ID- 2016	OTHER	166	-	-	-	-	-	166
1823920	DSR COSTS AMORTIZED	104021	Portfolio - EM&V RES - ID- 2016	OTHER	165	-	-	-	-	-	165
1823920	DSR COSTS AMORTIZED	104023	WSB Small Business Comm - ID-2016	OTHER	1,392	-	-	-	-	-	1,392
1823920	DSR COSTS AMORTIZED	104024	WSB Small Business Ind - ID 2016	OTHER	220	-	-	-	-	-	220
1823920	DSR COSTS AMORTIZED	104025	WSB - WATTSMART BUSINESS - ID- 2016	OTHER	607	-	-	-	-	-	607
1823920	DSR COSTS AMORTIZED	104026	WSB Wattsmart Business Agric - ID-2016	OTHER	311	-	-	-	-	-	311
1823920	DSR COSTS AMORTIZED	104027	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,957	-	-	-	-	-	4,957
1823920	DSR COSTS AMORTIZED	104029	HOME ENERGY EFF INCENTIVE PROG - UT 2016	OTHER	12,572	-	-	-	-	-	12,572
1823920	DSR COSTS AMORTIZED	104030	HOME ENERGY REPORTING - UT 2016	OTHER	2,335	-	-	-	-	-	2,335
1823920	DSR COSTS AMORTIZED	104031	IRRIGATION LOAD CONTROL - UTAH - 2016	OTHER	430	-	-	-	-	-	430
1823920	DSR COSTS AMORTIZED	104032	LOW INCOME - UTAH - 2016	OTHER	59	-	-	-	-	-	59
1823920	DSR COSTS AMORTIZED	104033	OUTREACH and COMMUNICATIONS - UT 2016	OTHER	1,313	-	-	-	-	-	1,313
1823920	DSR COSTS AMORTIZED	104034	PORTFOLIO - UTAH 2016	OTHER	164	-	-	-	-	-	164
1823920	DSR COSTS AMORTIZED	104035	REFRIGERATOR RECYCLING PGM- UTAH - 2016	OTHER	182	-	-	-	-	-	182
1823920	DSR COSTS AMORTIZED	104036	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,565	-	-	-	-	-	1,565
1823920	DSR COSTS AMORTIZED	104037	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	20,226	-	-	-	-	-	20,226
1823920	DSR COSTS AMORTIZED	104038	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2016	OTHER	10,333	-	-	-	-	-	10,333
1823920	DSR COSTS AMORTIZED	104039	WSB Small Business Comm- UT-2016	OTHER	114	-	-	-	-	-	114
1823920	DSR COSTS AMORTIZED	104041	WSB - WATTSMART BUS- UT- 2016	OTHER	5,308	-	-	-	-	-	5,308
1823920	DSR COSTS AMORTIZED	104042	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	1,099	-	-	-	-	-	1,099
1823920	DSR COSTS AMORTIZED	104043	U.of Utah Student Energy Sponsorship- UT	OTHER	5	-	-	-	-	-	5
1823920	DSR COSTS AMORTIZED	104044	HOME ENERGY REPORTING - WY 2016	OTHER	94	-	-	-	-	-	94
1823920	DSR COSTS AMORTIZED	104045	HOME ENERGY EFF INCENT PROG Y-2016 CAT1	OTHER	659	-	-	-	-	-	659
1823920	DSR COSTS AMORTIZED	104046	LOW-INCOME WEATHERZTN - WY 2016 CAT1	OTHER	14	-	-	-	-	-	14
1823920	DSR COSTS AMORTIZED	104047	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	79	-	-	-	-	-	79
1823920	DSR COSTS AMORTIZED	104048	PORTFOLIO WY-2016 CAT1	OTHER	131	-	-	-	-	-	131
1823920	DSR COSTS AMORTIZED	104049	PORTFOLIO WY-2016 CAT2	OTHER	37	-	-	-	-	-	37
1823920	DSR COSTS AMORTIZED	104050	PORTFOLIO WY-2016 CAT3	OTHER	45	-	-	-	-	-	45
1823920	DSR COSTS AMORTIZED	104051	REFRIGERATOR RECYCLING-WY -2016 CAT1	OTHER	16	-	-	-	-	-	16
1823920	DSR COSTS AMORTIZED	104052	REFRIG RECYCLE COMM -WY 2016 CAT2	OTHER	1	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	104053	REFRIG RECYCLE COMM -WY 2016 CAT3	OTHER	(1)	-	-	-	-	-	(1)
1823920	DSR COSTS AMORTIZED	104054	WSB- Wattsmart Bus Comm- WY Cat2 -2016	OTHER	1,449	-	-	-	-	-	1,449
1823920	DSR COSTS AMORTIZED	104055	WSB- Wattsmart Business Ind -WY Cat2-201	OTHER	193	-	-	-	-	-	193
1823920	DSR COSTS AMORTIZED	104056	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	912	-	-	-	-	-	912
1823920	DSR COSTS AMORTIZED	104057	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	467	-	-	-	-	-	467
1823920	DSR COSTS AMORTIZED	104058	WBS- Wattsmart Bus Ind- WY Cat3-2016	OTHER	1,239	-	-	-	-	-	1,239
1823920	DSR COSTS AMORTIZED	104059	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	4	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	104060	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	2	-	-	-	-	-	2
1823920	DSR COSTS AMORTIZED	104061	WSB- Wattsmart Business- WY Cat 3- 2016	OTHER	602	-	-	-	-	-	602
1823920	DSR COSTS AMORTIZED	104080	OUTREACH & COMM WATTSMT WY-2016 CAT2	OTHER	44	-	-	-	-	-	44
1823920	DSR COSTS AMORTIZED	104081	OUTREACH & COMM WATTSMT WY-2016 CAT3	OTHER	42	-	-	-	-	-	42
1823920	DSR COSTS AMORTIZED	104109	WA DSM - 186055 Clear Acct Balance	OTHER	(841)	-	-	-	-	-	(841)
1823920	DSR COSTS AMORTIZED	104110	ID DSM - 186025 Clear Acct Balance	OTHER	398	-	-	-	-	-	398



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	104111	WY DSM - 186065 Clear Acct Balance	OTHER	(1,405)	-	-	-	-	-	-
1823920 Total					160,712	0			68		(1,405)
1823930	DSR COSTS NOT AMORT	101300	WEATHERIZATION 96	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101301	"IDAHO WEATHERIZATION, ID-P 1997"	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101302	SUPER GOOD CENT 90	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101303	SUPER GOOD CENT 91	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101304	SUPER GOOD CENT 92	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101305	CASH GRANT ID 92	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101306	LOW INCOME ID 90	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101307	LOW INCOME ID 91	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101308	LOW INCOME ID 92	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101309	LOW INCOME ID 93	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101310	LOW INCOME ID 94	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101311	LOW INCOME ID 95	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101312	LOW INCOME ID 96	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101313	"LOW INCOME PROGRAM, ID-UT 1998"	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101314	CASH GRANT ID 90	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101315	CASH GRANT ID 91	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101316	CASH GRANT ID 92	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101317	CASH GRANT ID 93	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101318	CASH GRANT ID 94	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101319	CASH GRANT ID 95	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101320	CASH GRANT ID 96	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101321	"CASH GRANT HIP REGATE, IDAHO - UT 1997"	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101322	"WEATHER LOANS, IDAHO - U 1997"	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101323	"WEATHER LOANS, IDAHO - U 1998"	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101324	EARLY PAYOFF ID 92	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101325	EARLY PAYOFF ID 93	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101326	IRRIGATION ID 93	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101327	IRRIGATION ID 94	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101328	IRRIGATION ID 95	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101329	SELF AUDIT - IDAHO-UT 1998	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101330	REG MOBILE HOME 93	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101331	REG MOBILE HOME 94	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101332	REG MOBILE HOME 95	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101333	REG MOBILE HOME 96	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101334	"REGIONAL MOBILE HOME (MAP), ID-UT 1997"	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101335	TECH MONITOR ID 92	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101336	TECH MONITOR ID 93	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101337	HASSLE FREE ID 92	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101338	HASSLE FREE ID 94	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101339	HASSLE FREE ID 95	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101340	HASSLE FREE ID 96	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101341	HASSLE FREE EFFICIENCY - IDAHO-UT 1997	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101342	HASSLE FREE EFFICIENCY - IDAHO-UT 1998	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101343	ENERGY FINANSWER91	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101344	ENERGY FINANSWER92	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101345	ENERGY FINANSWER93	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101346	ENERGY FINANSWER94	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101347	ENERGY FINANSWER95	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101348	ENERGY FINANSWER96	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101349	"ENERGY FINANSWER, ID-UT 1997"	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101350	"ENERGY FINANSWER, ID-UT 1998"	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101351	MAJOR CUSTOMER 95	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101353	IND FINANSWER 94	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101354	IND FINANSWER 96	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101355	"INDUSTRIAL FINANSWER, ID-UT 1997"	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101356	"INDUSTRIAL FINANSWER, ID-UT 1998"	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101357	COMM RETROFIT 93	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101358	FINANSWER 12000 92	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101359	FINANSWER 12000 93	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101360	FINANSWER 12000 94	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101361	WHOLESALE PURCH 92	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101362	MANF ACQUISITION92	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101363	HOME COMFORT 92	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101364	REFRIGERATION 92	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101365	REFRIGERATION 93	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101366	REFRIGERATION 94	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101367	REFRIGERATION 95	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101368	REFRIGERATION 96	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101369	SUPER EFFICIENT REFRIGERATOR ID-UT 1997	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101370	SUPER EFFICIENT REFRIGERATOR ID-UT 1998	IDU	-	-	-	-	-	-	-



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1823930	DSR COSTS NOT AMORT	101371	REG ENERGY MNGT 93	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101372	PROG DEVELOPMNT 93	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101373	LOAD STUDIES 93	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101374	SUPER GOOD CENTS93	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101375	SUPER GOOD CENTS94	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101376	SUPER GOOD CENTS95	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101377	SUPER GOOD CENTS96	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101378	*SUPER GOOD CENTS, ID-UT 1997*	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101379	*SUPER GOOD CENTS, ID-UT 1998*	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101380	INT BEARING VAR 96	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101381	EF LIGHT PRO 93	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101382	IRRIGATION 93	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101383	DSM OTHER PROGS 94	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101384	DSM OTHER PROGS 95	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101385	DSM OTHER PROGS 96	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101386	MARKET RESEARCH 94	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101387	MARKET RESEARCH 95	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101388	MARKET RESEARCH 96	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101389	NORTHWEST ENERGY EFFICIENCY ALLIANCE-IDA	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101881	HASSEL FREE EFFICIENCY IDAHO-UT 1999	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101883	LOW INCOME WEATHER - 1999	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101884	SELF AUDIT - 1999	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101886	ENERGY FINANSWER - IDAHO UP&L - 1999	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101887	INDUSTRIAL FINANSWER - IDAHO UP&L - 199	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101914	NEEA - IDAHO UTAH 1999	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101917	WEATHERIZATION LOANS - IDAHO UP&L - 1999	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101920	LOW INCOME BID WZ - IDU 1999	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101926	ENERGY FINANSWER - IDAHO-UT 2000	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101927	HASSLEFREE EFFICIENCY - IDAHO-UT 2000	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101928	INDUSTRIAL FINANSWER - IDAHO-UT 2000	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101929	LOW INCOME WZ - IDAHO-UT 2000	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101930	SELF AUDIT - IDAHO-UT 2000	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101950	"LOW INCOME BID WZ, ID 2000"	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	101955	NEEA - IDAHO-UT 2000	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102062	ENERGY FINANSWER - ID-UT 2001	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102063	HASSLEFREE EFFICIENCY - ID-UT 2001	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102064	INDUSTRIAL FINANSWER - ID-UT 2001	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102065	LOW INCOME WZ - ID-UT 2001	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102066	SELF AUDIT - ID-UT 2001	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102079	NEEA - IDAHO - UTAH 2001	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102180	HASSLEFREE EFFICIENCY - IDU - 2002	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102181	INDUSTRIAL FINANSWER - IDU - 2002	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102182	LOW INCOME WZ - IDU - 2002	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102183	SELF AUDIT - IDU - 2002	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102184	NEEA - IDU - 2002 ACTUALS	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102204	COMPACT FLUORESCENT - UT 2002	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102216	WEATHERIZATION LOANS - RES UT 2003	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102217	COMPACT FLOURESCENT - IDU 2002	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102218	ENERGY FINANSWER - IDU 2003	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102219	INDUSTRIAL FINANSWER - IDU 2003	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102220	LOAN INCOME WZ - IDU 2003	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102221	NEEA - IDU 2003	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102222	SELF AUDIT - IDAHO-UT 2003	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102263	IRRIGATION INTERRUPTIBLE IDAHO - UT 2003	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102352	INDUSTRIAL FINANSWER - IDU 2004	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102353	LOW INCOME WZ - IDU 2004	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102354	NEEA - IDU 2004	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102355	SELF AUDIT - IDAHO-UT 2004	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102356	IRRIGATION INTERRUPTIBLE - IDU 2004	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102358	WEATHERIZATION LOANS - RESIDENTIAL UT 20	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102519	INDUSTRIAL FINANSWER - IDAHO-UT 2005	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102520	LOW INCOME WZ - IDAHO-UT 2005	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102521	NEEA - IDAHO - UTAH 2005	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102522	SELF AUDIT - IDAHO-UT 2005	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102523	IRRIGATION INTERRUPTIBLE IDAHO - UT 2005	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102524	WEATHERIZATION LOANS - RESIDENTIAL/ID-UT	IDU	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	102573	ENERGY FINANSWER ID/UT 2006	IDU	0	-	-	-	-	0	-
1823930	DSR COSTS NOT AMORT	102574	INDUSTRIAL FINANSWER-ID-UT 2006	IDU	3	-	-	-	-	3	-
1823930	DSR COSTS NOT AMORT	102575	LOW INCOME WZ -ID-UT 2006	IDU	144	-	-	-	-	144	-
1823930	DSR COSTS NOT AMORT	102576	NEEA-IDAHO-UTAH 2006	IDU	359	-	-	-	-	359	-
1823930	DSR COSTS NOT AMORT	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	IDU	361	-	-	-	-	361	-
1823930	DSR COSTS NOT AMORT	102578	WEATHERIZATION LOANS-RESDL/ID-UT 2006	IDU	2	-	-	-	-	2	-



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1823930	DSR COSTS NOT AMORT	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	IDU	143	-	-	-	-	143	-
1823930	DSR COSTS NOT AMORT	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	IDU	117	-	-	-	-	117	-
1823930	DSR COSTS NOT AMORT	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	IDU	47	-	-	-	-	47	-
1823930	DSR COSTS NOT AMORT	102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	IDU	246	-	-	-	-	246	-
1823930	DSR COSTS NOT AMORT	102758	HOME ENERGY EFFICIENCY INCENTIVE PROG-M	IDU	103	-	-	-	-	103	-
1823930	DSR COSTS NOT AMORT	102808	WEATHERIZATION LOANS RESIDTL/ID-UT 2007	OTHER	4	-	-	-	-	-	4
1823930	DSR COSTS NOT AMORT	102809	ENERGY FINANSWER IDU/ 2007	OTHER	4	-	-	-	-	-	4
1823930	DSR COSTS NOT AMORT	102810	Industrial Finanser ID - 2007	OTHER	0	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	846	-	-	-	-	-	846
1823930	DSR COSTS NOT AMORT	102812	LOW INCOME WZ - ID-UT 2007	OTHER	101	-	-	-	-	-	101
1823930	DSR COSTS NOT AMORT	102813	NEEA - IDAHO - UTAH 2007	OTHER	361	-	-	-	-	-	361
1823930	DSR COSTS NOT AMORT	102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	123	-	-	-	-	-	123
1823930	DSR COSTS NOT AMORT	102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	61	-	-	-	-	-	61
1823930	DSR COSTS NOT AMORT	102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	OTHER	120	-	-	-	-	-	120
1823930	DSR COSTS NOT AMORT	102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	OTHER	275	-	-	-	-	-	275
1823930	DSR COSTS NOT AMORT	102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	229	-	-	-	-	-	229
1823930	DSR COSTS NOT AMORT	102896	ENERGY FINANSWER - ID/UT 2008	OTHER	19	-	-	-	-	-	19
1823930	DSR COSTS NOT AMORT	102897	INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	102	-	-	-	-	-	102
1823930	DSR COSTS NOT AMORT	102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	3,127	-	-	-	-	-	3,127
1823930	DSR COSTS NOT AMORT	102899	LOW INCOME WEATHERIZATION - IDAHO 2008	OTHER	165	-	-	-	-	-	165
1823930	DSR COSTS NOT AMORT	102900	NEEA - IDAHO - 2008	OTHER	317	-	-	-	-	-	317
1823930	DSR COSTS NOT AMORT	102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	113	-	-	-	-	-	113
1823930	DSR COSTS NOT AMORT	102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	108	-	-	-	-	-	108
1823930	DSR COSTS NOT AMORT	102903	INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	58	-	-	-	-	-	58
1823930	DSR COSTS NOT AMORT	102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	268	-	-	-	-	-	268
1823930	DSR COSTS NOT AMORT	102905	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	OTHER	490	-	-	-	-	-	490
1823930	DSR COSTS NOT AMORT	102957	CATEGORY 1 - WYOMING - 2008	OTHER	17	-	-	-	-	-	17
1823930	DSR COSTS NOT AMORT	102958	CATEGORY 2 - WYOMING - 2008	OTHER	9	-	-	-	-	-	9
1823930	DSR COSTS NOT AMORT	102959	CATEGORY 3 - WYOMING - 2008	OTHER	33	-	-	-	-	-	33
1823930	DSR COSTS NOT AMORT	102966	ENERGY FINANSWER - ID/UT 2009	OTHER	50	-	-	-	-	-	50
1823930	DSR COSTS NOT AMORT	102967	INDUSTRIAL FINANSWER - ID-UT 2009	OTHER	309	-	-	-	-	-	309
1823930	DSR COSTS NOT AMORT	102968	IRRIGATION INTERRUPTIBLE ID-UT 2009	OTHER	3,816	-	-	-	-	-	3,816
1823930	DSR COSTS NOT AMORT	102969	LOW INCOME WZ - ID-UT 2009	OTHER	198	-	-	-	-	-	198
1823930	DSR COSTS NOT AMORT	102970	NEEA - IDAHO - UTAH 2009	OTHER	287	-	-	-	-	-	287
1823930	DSR COSTS NOT AMORT	102971	REFRIGERATOR RECYCLING PGM - ID-UT 2009	OTHER	108	-	-	-	-	-	108
1823930	DSR COSTS NOT AMORT	102972	COMMERCIAL FINANSWER EXPR - ID-UT 2009	OTHER	190	-	-	-	-	-	190
1823930	DSR COSTS NOT AMORT	102973	INDUSTRIAL FINANSWER EXPR - ID-UT 2009	OTHER	74	-	-	-	-	-	74
1823930	DSR COSTS NOT AMORT	102974	IRRIGATION EFFICIENCY PRGRM - ID-UT 2009	OTHER	807	-	-	-	-	-	807
1823930	DSR COSTS NOT AMORT	102975	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	594	-	-	-	-	-	594
1823930	DSR COSTS NOT AMORT	103061	ENERGY FINANSWER - ID/UT 2010	OTHER	47	-	-	-	-	-	47
1823930	DSR COSTS NOT AMORT	103062	INDUSTRIAL FINANSWER - ID-UT 2010	OTHER	322	-	-	-	-	-	322
1823930	DSR COSTS NOT AMORT	103063	IRRIGATION INTERRUPTIBLE ID-UT 2010	OTHER	4,283	-	-	-	-	-	4,283
1823930	DSR COSTS NOT AMORT	103064	LOW INCOME WZ - ID-UT 2010	OTHER	134	-	-	-	-	-	134
1823930	DSR COSTS NOT AMORT	103065	NEEA - IDAHO - UTAH 2010	OTHER	0	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	103066	REFRIGERATOR RECYCLING PGM - ID-UT 2010	OTHER	166	-	-	-	-	-	166
1823930	DSR COSTS NOT AMORT	103067	COMMERCIAL FINANSWER EXPR - ID-UT 2010	OTHER	513	-	-	-	-	-	513
1823930	DSR COSTS NOT AMORT	103068	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	OTHER	107	-	-	-	-	-	107
1823930	DSR COSTS NOT AMORT	103069	IRRIGATION EFFICIENCY PRGRM - ID-UT 2010	OTHER	637	-	-	-	-	-	637
1823930	DSR COSTS NOT AMORT	103070	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	1,305	-	-	-	-	-	1,305
1823930	DSR COSTS NOT AMORT	103171	ENERGY FINANSWER - ID/UT 2011	OTHER	23	-	-	-	-	-	23
1823930	DSR COSTS NOT AMORT	103172	INDUSTRIAL FINANSWER - ID-UT 2011	OTHER	143	-	-	-	-	-	143
1823930	DSR COSTS NOT AMORT	103173	IRRIGATION INTERRUPTIBLE ID-UT 2011	OTHER	37	-	-	-	-	-	37
1823930	DSR COSTS NOT AMORT	103174	LOW INCOME WZ - ID-UT 2011	OTHER	425	-	-	-	-	-	425
1823930	DSR COSTS NOT AMORT	103176	REFRIGERATOR RECYCLING PGM - ID-UT 2011	OTHER	126	-	-	-	-	-	126
1823930	DSR COSTS NOT AMORT	103177	COMMERCIAL FINANSWER EXPR - ID-UT 2011	OTHER	632	-	-	-	-	-	632
1823930	DSR COSTS NOT AMORT	103178	INDUSTRIAL FINANSWER EXPR - ID-UT 2011	OTHER	77	-	-	-	-	-	77
1823930	DSR COSTS NOT AMORT	103179	IRRIGATION EFFICIENCY PRGRM - ID-UT 2011	OTHER	508	-	-	-	-	-	508
1823930	DSR COSTS NOT AMORT	103180	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	699	-	-	-	-	-	699
1823930	DSR COSTS NOT AMORT	103312	ENERGY FINANSWER - ID 2012	OTHER	35	-	-	-	-	-	35
1823930	DSR COSTS NOT AMORT	103313	INDUSTRIAL FINANSWER - ID 2012	OTHER	303	-	-	-	-	-	303
1823930	DSR COSTS NOT AMORT	103314	IRRIGATION INTERRUPTIBLE - ID 2012	OTHER	44	-	-	-	-	-	44
1823930	DSR COSTS NOT AMORT	103315	LOW INCOME WZ - ID - 2012	OTHER	296	-	-	-	-	-	296
1823930	DSR COSTS NOT AMORT	103317	REFRIGERATOR RECYCLING PGM - ID 2012	OTHER	115	-	-	-	-	-	115
1823930	DSR COSTS NOT AMORT	103318	COMMERCIAL FINANSWER EXPR - ID 2012	OTHER	706	-	-	-	-	-	706
1823930	DSR COSTS NOT AMORT	103319	INDUSTRIAL FINANSWER EXPR - ID 2012	OTHER	226	-	-	-	-	-	226
1823930	DSR COSTS NOT AMORT	103320	IRRIGATION EFFICIENCY PRGRM - ID 2012	OTHER	847	-	-	-	-	-	847
1823930	DSR COSTS NOT AMORT	103321	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	789	-	-	-	-	-	789
1823930	DSR COSTS NOT AMORT	103322	COMMERCIAL DIRECT INSTALL - ID 2012	OTHER	0	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	103323	AGRICULTURAL FINANSWER EXPR - ID 2012	OTHER	7	-	-	-	-	-	7
1823930	DSR COSTS NOT AMORT	103396	ENERGY MANAGEMENT-COMM - UT 2012	OTHER	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103397	ENERGY MANAGEMENT-IND - UT 2012	OTHER	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103398	RECOMMISSIONING INDUSTRIAL - UT 2012	OTHER	6	-	-	-	-	-	6



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1823930	DSR COSTS NOT AMORT	103399	ENERGY MANAGEMENT-COMM - WA 2012	OTHER	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103400	ENERGY MANAGEMENT-IND - WA 2012	OTHER	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103403	ENERGY MGMT INDUST- WY CAT2 -2012	OTHER	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103634	AGRICULTURAL FINANSWER EXPR - ID 2013	OTHER	21	-	-	-	-	-	21
1823930	DSR COSTS NOT AMORT	103635	ENERGY FINANSWER - ID 2013	OTHER	77	-	-	-	-	-	77
1823930	DSR COSTS NOT AMORT	103636	INDUSTRIAL FINANSWER - ID 2013	OTHER	294	-	-	-	-	-	294
1823930	DSR COSTS NOT AMORT	103637	IRRIGATION INTERRUPTIBLE- ID 2013	OTHER	-	-	-	-	-	-	-
1823930	DSR COSTS NOT AMORT	103638	LOW INCOME WZ - ID- 2013	OTHER	226	-	-	-	-	-	226
1823930	DSR COSTS NOT AMORT	103640	REFRIGERATOR RECYCLING PGM - ID 2013	OTHER	115	-	-	-	-	-	115
1823930	DSR COSTS NOT AMORT	103641	COMMERCIAL FINANSWER EXPR - ID 2013	OTHER	615	-	-	-	-	-	615
1823930	DSR COSTS NOT AMORT	103642	INDUSTRIAL FINANSWER EXPR - ID 2013	OTHER	363	-	-	-	-	-	363
1823930	DSR COSTS NOT AMORT	103643	IRRIGATION EFFICIENCY PRGRM - ID 2013	OTHER	1,222	-	-	-	-	-	1,222
1823930	DSR COSTS NOT AMORT	103644	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	844	-	-	-	-	-	844
1823930	DSR COSTS NOT AMORT	103672	RECOMMISSIONING INDUSTRIAL - UT 2013	OTHER	58	-	-	-	-	-	58
1823930	DSR COSTS NOT AMORT	103746	AGRICULTURAL FINANSWER EXPR - ID 2014	OTHER	122	-	-	-	-	-	122
1823930	DSR COSTS NOT AMORT	103747	COMMERCIAL FINANSWER EXPR - ID 2014	OTHER	683	-	-	-	-	-	683
1823930	DSR COSTS NOT AMORT	103748	ENERGY FINANSWER - ID 2014	OTHER	154	-	-	-	-	-	154
1823930	DSR COSTS NOT AMORT	103749	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	854	-	-	-	-	-	854
1823930	DSR COSTS NOT AMORT	103750	INDUSTRIAL FINANSWER - ID 2014	OTHER	105	-	-	-	-	-	105
1823930	DSR COSTS NOT AMORT	103751	INDUSTRIAL FINANSWER EXPR - ID 2014	OTHER	268	-	-	-	-	-	268
1823930	DSR COSTS NOT AMORT	103752	IRRIGATION EFFICIENCY PRGRM - ID 2014	OTHER	449	-	-	-	-	-	449
1823930	DSR COSTS NOT AMORT	103753	LOW INCOME WZ - ID- 2014	OTHER	298	-	-	-	-	-	298
1823930	DSR COSTS NOT AMORT	103755	REFRIGERATOR RECYCLING PGM - ID 2014	OTHER	122	-	-	-	-	-	122
1823930	DSR COSTS NOT AMORT	103866	AGRICULTURAL FINANSWER EXPR - ID 2015	OTHER	2	-	-	-	-	-	2
1823930	DSR COSTS NOT AMORT	103867	COMMERCIAL FINANSWER EXPR - ID 2015	OTHER	157	-	-	-	-	-	157
1823930	DSR COSTS NOT AMORT	103868	ENERGY FINANSWER - ID 2015	OTHER	6	-	-	-	-	-	6
1823930	DSR COSTS NOT AMORT	103869	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	848	-	-	-	-	-	848
1823930	DSR COSTS NOT AMORT	103870	INDUSTRIAL FINANSWER - ID 2015	OTHER	63	-	-	-	-	-	63
1823930	DSR COSTS NOT AMORT	103871	INDUSTRIAL FINANSWER EXPR - ID 2015	OTHER	80	-	-	-	-	-	80
1823930	DSR COSTS NOT AMORT	103872	IRRIGATION EFFICIENCY PRGRM - ID 2015	OTHER	236	-	-	-	-	-	236
1823930	DSR COSTS NOT AMORT	103873	LOW INCOME WZ - ID- 2015	OTHER	296	-	-	-	-	-	296
1823930	DSR COSTS NOT AMORT	103875	REFRIGERATOR RECYCLING PGM - ID 2015	OTHER	106	-	-	-	-	-	106
1823930	DSR COSTS NOT AMORT	104014	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	450	-	-	-	-	-	450
1823930	DSR COSTS NOT AMORT	104016	IRRIGATION EFFICIENCY PRGRM - ID 2016	OTHER	80	-	-	-	-	-	80
1823930	DSR COSTS NOT AMORT	104017	LOW INCOME WZ - ID- 2016	OTHER	245	-	-	-	-	-	245
1823930	DSR COSTS NOT AMORT	104022	REFRIGERATOR RECYCLING PGM - ID 2016	OTHER	14	-	-	-	-	-	14
1823930 Total					37,937	-	-	-	1,524	-	36,413
1823940	DSR CARRYING CHARGES	101391	DSR CARRY CHG ID-U	IDU	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101469	ENERGY FINANSWER94	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101470	ENERGY FINANSWER95	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101471	ENERGY FINANSWER96	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101472	IND FINANSWER 94	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101473	IND FINANSWER 95	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101474	IND FINANSWER 96	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101475	FINANSWER 12000 94	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101477	COMM RETRO 94	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101479	ECONS 94	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101480	ECONS 95	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101481	ECONS 96	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101483	RFP EUA ONSITE 95	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101484	RFP EUA ONSITE 96	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101486	RFP CES/WAY - CARRYING CHG - UT 1995	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101487	RFP CES/WAY - CARRYING CHG - UT 1996	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101489	MAJOR ACCOUNTS 94	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101490	MAJOR ACCOUNTS 95	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101491	MAJOR ACCOUNTS 96	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101493	REFRIGERATION 95	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101496	SCHEDULE 5 94	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	101497	MARKET TRANS 96	UT	-	-	-	-	-	-	-
1823940	DSR CARRYING CHARGES	102146	UT CARRYING CHARGE - 2001/2002	OTHER	3,457	-	-	-	-	-	3,457
1823940	DSR CARRYING CHARGES	102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	(680)	-	-	-	-	-	(680)
1823940	DSR CARRYING CHARGES	102766	DSR CARRYING CHARGES	IDU	163	-	-	-	163	-	-
1823940	DSR CARRYING CHARGES	103140	Wy DSM - Cat1 - Carrying Charges	OTHER	(102)	-	-	-	-	-	(102)
1823940	DSR CARRYING CHARGES	103141	Wy DSM - Cat2 - Carrying Charges	OTHER	(34)	-	-	-	-	-	(34)
1823940	DSR CARRYING CHARGES	103142	Wy DSM - Cat3 - Carrying Charges	OTHER	(86)	-	-	-	-	-	(86)
1823940	DSR CARRYING CHARGES	103279	CA CARRYING CHRG LIEE - 2011	OTHER	-	-	-	-	-	-	-
1823940 Total					2,719	-	-	-	163	-	2,556
1823950	DSR DEF AMORTIZATION	102203	OR REV - DEF RECOVERY OFFEST 2002	OTHER	-	-	-	-	-	-	-
1823950 Total					-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101662	NET LOST REVN COMM	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101663	NET LOST REVN COMM	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101664	UTAH NET LOST REV - COMM. FINANSWER 1996	UT	-	-	-	-	-	-	-



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1823960	DSR DEF NET LOST REV	101665	NET LOST REVN ECONS	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101666	NET LOST REVN ECONS	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101667	UTAH NET LOST REV - LOW INCOME - 1995	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101668	UTAH NET LOST REV - LOW INCOME - 1996	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101669	NET LOST REVN LOW	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101670	NET LOST REVN SERP	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101671	NET LOST REVN SERP	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101672	NET LOST REVN SERP	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101673	NET LOST REVN 12000	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101674	NET LOST REVN 12000	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101675	NET LOST REVN 12000	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101676	NET LOST REVN SCHD 5	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101678	NET LOST REVN MAJOR	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101679	NET LOST REVN MAJOR	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101680	NET LOST REVN MAJOR	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101681	UTAH NET LOST REV - COMM. SPACE - 1994	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101682	NET LOST REVN COMM	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101683	NET LOST REVN COMM	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101684	NET LOST REVN COMM	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101685	NET LOST REVN IND	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101686	NET LOST REVN IND	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101687	NET LOST REVN IND	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101688	NET LOST REVN IND	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101691	NET LOST EF RETRO	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101692	NET LOST EF RETRO	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101693	NET LOST CES WAY	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101694	NET LOST CES WAY	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101695	NET LOST EF CUSTOM	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101696	NET LOST EF CUSTOM	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101697	NET LOST EF PRESCRIPT	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101698	NET LOST EF PRESCRIPT	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101699	NET LOST EF COMMERCIAL	UT	-	-	-	-	-	-	-
1823960	DSR DEF NET LOST REV	101700	NET LOST EF COMMERCIAL	UT	-	-	-	-	-	-	-
1823960 Total											
1823990	OTHR REG ASSET-N CST	138010	Reg Asset Current - Decom Costs	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	138014	Reg Asset Current - Cholla Closure	OTHER	206	-	-	-	-	-	206
1823990	OTHR REG ASSET-N CST	138015	Reg Asset Current - Energy West Mining	SE	139	2	35	11	21	62	9
1823990	OTHR REG ASSET-N CST	138020	Reg Asset Current - DSM	OTHER	2,139	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	138030	Reg Asset Current - OR SB 408	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	138040	Reg Asset Current - New Res/Renewables	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	138045	Reg Asset Current - GHG Allowances	OTHER	2,969	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	138050	Reg Asset Current - Def Net Power Costs	OTHER	59,441	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	138055	Reg Asset Current - Def RECs in Rates	OTHER	323	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	138060	Reg Asset Current - BPA Balancing Accts	OTHER	7,314	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	138070	Reg Asset Current - Intervenor/Eval Fees	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	138080	Reg Asset Current - Transition Severance	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	138090	Reg Asset Current - Solar Feed-In	OTHER	5,428	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	138190	Reg Asset Current - Other	OTHER	1,946	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	184500	Deferred Regulatory Expense	IDU	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	185340	TRANSITION COSTS - WA	WA	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	185879	Reg A - Cholla Closure - Recl to Curr	OTHER	(206)	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186090	CONTRA REG ASSET - DSM RESERVE	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186095	RegA - DSM - Recl to Curr	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186099	Regulatory Asset - Balance Reclass	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186100	Calif Alternative Rate for Energy (CARE)	OTHER	(197)	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186119	Reg Asset - DSM - CA - Balance Reclass	OTHER	903	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186127	RegA - DSM - ID - Reclass to Current	OTHER	(1)	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186129	Reg Asset - DSM - ID - Balance Reclass	OTHER	955	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186137	RegA - DSM -OR - Reclass to Current	OTHER	(216)	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186139	Reg Asset - DSM -OR - Balance Reclass	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186147	RegA - DSM - UT - Reclass to Current	OTHER	(1,923)	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186149	Reg Asset - DSM - UT - Balance Reclass	OTHER	4,791	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186157	RegA - DSM - WA - Reclass to Current	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186159	Reg Asset - DSM - WA - Balance Reclass	OTHER	4,087	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186167	RegA - DSM - WY - Reclass to Current	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186169	Reg Asset - DSM - WY - Balance Reclass	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186501	Powerdale Hydro Decom Reg Asset - CA	CA	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186502	POWERDALE HYDRO DECOM REG ASSET - ID	IDU	18	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186503	POWERDALE HYDRO DECOM REG ASSET - OR	OR	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186504	POWERDALE HYDRO DECOM REG ASSET - WA	WA	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186505	POWERDALE HYDRO DECOM REG ASSET - WY	WYU	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186595	RegA - Decom Costs - Recl to Curr	OTHER	-	-	-	-	-	-	-



Regulatory Assests
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1823990	OTHR REG ASSET-N CST	186793	RegA - Deer Creek - OR - Recl to Curr	SE	(83)	(1)	(21)	(6)	(13)	(37)	(5)	(0)	-
1823990	OTHR REG ASSET-N CST	187003	RETAIL ACCESS PROJECT - INC	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187004	ENERGY TRUST OF OREGON - SB 1149	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187005	SB1149 IMPLEMENT - PHASE 1 RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187006	SB1149 IMPLEMENT - SMALL NONRESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187007	SB1149 IMPLEMENT - LARGE NONRESIDENTIAL	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187028	TRANSITION COSTS-RETIREMENT & DISPLACE	SO	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187041	CHOLLA FUEL CONTRACT NEGOTIATIONS	SE	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187042	Reg Asset - CA GHG Allowances	OTHER	(239)	-	-	-	-	-	-	-	(239)
1823990	OTHR REG ASSET-N CST	187043	Reg Asset - CY14 CA GHG Allowances	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187048	RegA - CA GHG Allowances - Recl to Curr	OTHER	(2,969)	-	-	-	-	-	-	-	(2,969)
1823990	OTHR REG ASSET-N CST	187049	RegA - CA GHG Allowances - Balance Recl	OTHER	3,193	-	-	-	-	-	-	-	3,193
1823990	OTHR REG ASSET-N CST	187050	CHOLLA PLANT TRANSACTION COSTS	SGCT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	SE	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	30	-	-	30	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187058	TRAIL MOUNTAIN MINE CLOSURE COSTS	SE	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187059	TRAIL MTN MINE UNRECOVERED INVEST	SE	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187070	Trail Mtn Mine Costs - Deseret Settlemen	SE	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187082	RTO Grid West N/R - WY	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187090	REGULATORY ASSET - FEDERAL INT EXP	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187091	Regulatory Asset - Federal Int Exp (WY)	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187092	Reg Asset - Federal Repair Interest (ID)	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187095	Reg Asset - Medicare Subsidy	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187096	Reg Asset - Tax Rev Reg Adj-WY	WYU	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187105	Y2K DEFERRAL - OREGON 98-00	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187106	BSIP/SAP - UT	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187107	GLENROCK MINE EXCLUDING RECLAMATION - UT	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187108	SOFTWARE WRITE DOWN 1997 - UT	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187109	SOFTWARE WRITE DOWN 1999 - UT	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187110	TRANSITION TEAM COSTS - UT	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187111	NOELL KEMPF CAP - UT	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187112	P&M STRIKE AMORT - UT	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187113	98 EARLY RETIREMENT - OR	OR	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187114	94-98 FED/STATE INCOME TAX AUDIT PAYMENT	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187190	Reg Asset-WA REC CY2014 Forward	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187191	Reg Asset - WA RPS Purchase	OTHER	319	-	-	-	-	-	-	-	319
1823990	OTHR REG ASSET-N CST	187201	MAY 2000 TRANSITION PLAN COSTS - CA	CA	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187202	MAY 2000 TRANSITION PLAN COSTS - ID	IDU	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187203	MAY 2000 TRANSITION PLAN COSTS - OR	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187204	MAY 2000 TRANSITION PLAN COSTS - UT	UT	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187205	MAY 2000 TRANSITION PLAN COSTS - WYP	WYP	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187206	MAY 2000 TRANSITION PLAN COSTS - WYU	WYU	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187211	MEHC TRANSITION PLAN - WA	WA	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187213	WY 2006-TRAN SEV CST	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187214	OR - MEHC Transition Service Costs	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187215	CA - MEHC Transition Severance Costs	CA	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187221	Reg Asset - Tax Adj on PR Benefits - CA	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187222	Reg Asset - Tax Adj on PR Benefits - ID	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187223	Reg Asset - Tax Adj on PR Benefits - OR	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187224	Reg Asset - Tax Adj on PR Benefits - UT	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187225	Reg Asset - Tax Adj on PR Benefits - WA	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187226	Reg Asset - Tax Adj on PR Benefits - WY	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187230	RegA - Oregon OCAT Expense Deferral	OTHER	99	-	-	-	-	-	-	-	99
1823990	OTHR REG ASSET-N CST	187245	RegA - Transition Severance - Recl to Cu	OTHER	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187255	RegA - BPA Balancing Accts - Recl to Cur	OTHER	(7,314)	-	-	-	-	-	-	-	(7,314)
1823990	OTHR REG ASSET-N CST	187300	CA - Jan 2010 Storm Costs	OTHER	138	-	-	-	-	-	-	-	138
1823990	OTHR REG ASSET-N CST	187301	Reg Asset - CA - CEHA Costs Deferral	OTHER	343	-	-	-	-	-	-	-	343
1823990	OTHR REG ASSET-N CST	187304	RegA-CA Emerg Svc Frms-Battery Storage	OTHER	(335)	-	-	-	-	-	-	-	(335)
1823990	OTHR REG ASSET-N CST	187305	RegA - ID 2017 Protocol - MSP Deferral	IDU	300	-	-	-	-	-	-	-	300
1823990	OTHR REG ASSET-N CST	187306	RegA - UT 2017 Protocol - MSP Deferral	UT	12,185	-	-	-	-	-	-	-	12,185
1823990	OTHR REG ASSET-N CST	187307	RegA - WY 2017 Protocol - MSP Deferral	WYP	4,000	-	-	-	-	-	-	-	4,000
1823990	OTHR REG ASSET-N CST	187307	RegA - WY 2017 Protocol - MSP Deferral	WYU	4,000	-	-	-	-	-	-	-	4,000
1823990	OTHR REG ASSET-N CST	187311	Contra Reg Asset-Carbon Pft Dec/Inv-CA	CA	(52)	(52)	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187312	Contra Reg Asset-Carbon Pft Dec/Inv-WY	WYP	(161)	-	-	-	-	-	-	-	(161)
1823990	OTHR REG ASSET-N CST	187320	Reg Asset - Deprec Increase - ID	IDU	(114)	-	-	-	-	-	-	-	(114)
1823990	OTHR REG ASSET-N CST	187321	Reg Asset - Deprec Increase - UT	UT	1,408	-	-	-	-	-	-	-	1,408
1823990	OTHR REG ASSET-N CST	187322	Reg Asset - Deprec Increase - WY	WYP	4,864	-	-	-	-	-	-	-	4,864
1823990	OTHR REG ASSET-N CST	187329	RegA-Depr/Amortz Deferral-Bal Reclass	OTHER	114	-	-	-	-	-	-	-	114
1823990	OTHR REG ASSET-N CST	187330	Reg Asset - Carbon Unrec Plant - ID	IDU	239	-	-	-	-	-	-	-	239
1823990	OTHR REG ASSET-N CST	187331	Reg Asset - Carbon Decomm - ID	IDU	-	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187332	Reg Asset - Carbon Unrec Plant - UT	UT	1,722	-	-	-	-	-	-	-	1,722
1823990	OTHR REG ASSET-N CST	187333	Reg Asset - Carbon Decomm - UT	UT	-	-	-	-	-	-	-	-	-



Regulatory Assests
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST 187334	Reg Asset - Carbon Unrec Plant - WY	WYP	579	-	-	-	579	-	-	-
1823990	OTHR REG ASSET-N CST 187335	Reg Asset - Carbon Decomm - WY	WYP	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187337	Reg Asset - Carbon Decomm - CA	CA	732	732	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187338	REG ASSET - CARBON PLT DECOMINVENTORY	SG	3,449	52	936	280	474	1,506	200	1
1823990	OTHR REG ASSET-N CST 187338	REG ASSET - CARBON PLT DECOMINVENTORY	CA	(117)	(117)	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187340	Reg Asset-OR Sch 94 Distr Safety Surch	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187346	Reg Asset - UT - Pref Stock Redemp Loss	OTHER	306	-	-	-	-	-	-	306
1823990	OTHR REG ASSET-N CST 187346	Reg Asset - WY - Pref Stock Redemp Loss	OTHER	105	-	-	-	-	-	-	105
1823990	OTHR REG ASSET-N CST 187347	Reg Asset - WA - Pref Stock Redemp Loss	OTHER	49	-	-	-	-	-	-	49
1823990	OTHR REG ASSET-N CST 187350	ID - Deferred Overburden Costs	OTHER	478	-	-	-	-	-	-	478
1823990	OTHR REG ASSET-N CST 187351	WY - Deferred Overburden Costs	WYP	1,344	-	-	-	1,344	-	-	-
1823990	OTHR REG ASSET-N CST 187354	RegA-OR 2020 GRC-Meters Replcd by AMI	OTHER	1,241	-	-	-	-	-	-	1,241
1823990	OTHR REG ASSET-N CST 187356	Reg Asset-WA-Merwin Project	OTHER	(3)	-	-	-	-	-	-	(3)
1823990	OTHR REG ASSET-N CST 187357	CA Mobile Home Park Conversion (MHPCHA)	OTHER	216	-	-	-	-	-	-	216
1823990	OTHR REG ASSET-N CST 187358	Reg Asset - UT MPA Balancing Account	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187359	Reg Asset - UT Major Plant Additions	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187360	Reg Asset - WY Def Advertising Costs	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187363	Reg Asset - CA Naughton U3 Costs	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187365	Reg Asset - Naughton Unit #3 Costs	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187367	Contra Reg Asset - Naughton U3 - OR	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187368	Contra Reg Asset - Naughton U3 - WA	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187370	Reg Asset - OR Solar Feed-In Tariff	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187371	REG ASSET - CA SOLAR FEED-IN TARIFF	OTHER	(288)	-	-	-	-	-	-	(288)
1823990	OTHR REG ASSET-N CST 187372	Reg Asset - OR Solar Feed-In Tariff 2012	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187373	Reg Asset-OR Solar Feed-In Tariff 2013	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187374	Reg Asset-OR Solar Feed-In Tariff 2014	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187375	Reg Asset-OR Solar Feed-In Tariff 2015	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187376	Reg Asset-OR Solar Feed-In Tariff 2016	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187377	Reg Asset-OR Solar Feed-In Tariff 2017	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187378	Reg Asset-OR Solar Feed-In Tariff 2018	OTHER	(6)	-	-	-	-	-	-	(6)
1823990	OTHR REG ASSET-N CST 187379	Reg Asset-OR Solar Feed-In Tariff 2019	OTHER	2,333	-	-	-	-	-	-	2,333
1823990	OTHR REG ASSET-N CST 187380	Reg Asset - UT Solar Incentive Program	OTHER	(4,383)	-	-	-	-	-	-	(4,383)
1823990	OTHR REG ASSET-N CST 187381	RegA - CA Solar Feed-In - Recl to Curr	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187382	Reg Asset-OR Solar Feed-In Tariff 2020	OTHER	3,063	-	-	-	-	-	-	3,063
1823990	OTHR REG ASSET-N CST 187383	RegA - OR Solar Feed-In - Recl to Curr	OTHER	(5,315)	-	-	-	-	-	-	(5,315)
1823990	OTHR REG ASSET-N CST 187384	RegA - UT Solar Feed-In - Recl to Curr	OTHER	(113)	-	-	-	-	-	-	(113)
1823990	OTHR REG ASSET-N CST 187385	RegA - Solar Feed-In - Recl to Curr	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187386	Reg Asset-OR Solar Feed-In Tariff 2021	OTHER	149	-	-	-	-	-	-	149
1823990	OTHR REG ASSET-N CST 187387	Reg Asset-Utah STEP Pilot Prog Bal Acct	OTHER	(16,633)	-	-	-	-	-	-	(16,633)
1823990	OTHR REG ASSET-N CST 187390	UT-Klamath Hydro Relicensing Costs	OTHER	10,096	-	-	-	-	-	-	10,096
1823990	OTHR REG ASSET-N CST 187391	RegA - CA Solar Feed-In - Recl to Liab	OTHER	288	-	-	-	-	-	-	288
1823990	OTHR REG ASSET-N CST 187394	RegA - UT Solar Feed-In - Recl to Liab	OTHER	21,017	-	-	-	-	-	-	21,017
1823990	OTHR REG ASSET-N CST 187415	Reg Asset-UT Subscriber Solar Program	OTHER	1,881	-	-	-	-	-	-	1,881
1823990	OTHR REG ASSET-N CST 187420	RegA - OR Community Solar	OTHER	881	-	-	-	-	-	-	881
1823990	OTHR REG ASSET-N CST 187460	Reg Asset - CA RPS Purchase	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187470	Reg A-WA Decoupling Mech Sep16-Jun17	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187471	Reg A-WA Decoupling Mech Jul17-Jun18	OTHER	31	-	-	-	-	-	-	31
1823990	OTHR REG ASSET-N CST 187472	Reg A-WA Decoupling Mech Jul18-Jun19	OTHER	(7,716)	-	-	-	-	-	-	(7,716)
1823990	OTHR REG ASSET-N CST 187480	Contra Reg A-WA Decoupling Sep16-Jun17	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187481	Contra Reg A-WA Decoupling Jul17-Jun18	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187482	Contra Reg A-WA Decoupling Jul18-Jun19	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187489	Reg A-WA Decoupling Mechanism-Reclass	OTHER	8,078	-	-	-	-	-	-	8,078
1823990	OTHR REG ASSET-N CST 187495	RegA - Other - Recl to Curr	OTHER	(1,945)	-	-	-	-	-	-	(1,945)
1823990	OTHR REG ASSET-N CST 187496	RegA - OR Asset Sale Gain-Recl to Curr	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187630	Reg Asset - UT EIM Expense Deferral	OTHER	8,642	-	-	-	-	-	-	8,642
1823990	OTHR REG ASSET-N CST 187631	Contra Reg Asset - UT EIM Deferral	OTHER	(8,642)	-	-	-	-	-	-	(8,642)
1823990	OTHR REG ASSET-N CST 187648	Reg A - Post-Retirement - Recl to Curr	OTHER	(57)	-	-	-	-	-	-	(57)
1823990	OTHR REG ASSET-N CST 187650	Reg Asset - RPS Compliance Purchases	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187660	RegA-OR Transp Electrification Pilot	OTHER	1,592	-	-	-	-	-	-	1,592
1823990	OTHR REG ASSET-N CST 187662	RegA-CA Transp Electrification Pilot	OTHER	(383)	-	-	-	-	-	-	(383)
1823990	OTHR REG ASSET-N CST 187664	RegA-WA Transp Electrification Pilot	OTHER	181	-	-	-	-	-	-	181
1823990	OTHR REG ASSET-N CST 187764	IMPLEMENTATION COST II - RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187765	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187766	IMPLEMENTATION COST II - NON-RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187767	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187768	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187802	Reg Asset - CA ECAC CY2012	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187803	Reg Asset - CA ECAC CY2013	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187804	Reg Asset - CA ECAC CY2014	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187805	Reg Asset - CA ECAC CY2015	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187806	Reg Asset - CA ECAC CY2016	OTHER	-	-	-	-	-	-	-	-



Regulatory Assests
 13 Month Average: 12/2020
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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187807	CONTRA REG ASSET - CA ECAC CY2012	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187808	Contra Reg Asset - CA ECAC CY2013	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187809	Contra Reg Asset - CA ECAC CY2014	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187810	Reg Asset - ID ECAM Dec11-Nov12 Mnsanto	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187811	Reg Asset - ID ECAM Dec11-Nov12 Agrium	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187812	Reg Asset - ID ECAM Dec11-Nov12	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187813	Reg Asset - ID ECAM Dec12-Nov13	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187814	Reg Asset - ID ECAM Dec13-Nov14	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187815	Reg Asset - ID ECAM Dec12-Nov13 Mnsanto	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187816	REG ASSET - ID ECAM DEC12-NOV13 AGRIMUM	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187817	Contra Reg Asset - ID ECAM Dec11-Nov12	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187818	Contra Reg Asset - ID ECAM Dec12-Nov13	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187819	Contra Reg Asset - ID ECAM Dec13-Nov14	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187821	Reg Asset - UT EBA Oct-Dec11	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187822	Reg Asset - UT EBA CY2012	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187823	Reg Asset - UT EBA Oct11-Dec11	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187824	Reg Asset - UT EBA CY2013	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187825	Reg Asset - UT EBA CY2014	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187826	Reg Asset - UT EBA CY2015	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187827	Reg Asset - UT EBA CY2016	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187828	Reg Asset - UT EBA CY2017	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187829	Reg Asset - UT EBA Group Amortization	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187832	Reg Asset - UT RBA CY2012	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187834	Reg Asset - UT RBA CY2013	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187835	Reg Asset - UT RBA CY2014	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187836	Reg Asset - UT RBA CY2015	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187837	Reg Asset - UT RBA CY2016	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187838	Reg Asset - UT RBA CY2017	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187839	Reg Asset - UT RBA CY2018	OTHER	94	-	-	-	-	-	94
1823990	OTHR REG ASSET-N CST	187842	Contra Reg Asset - UT EBA CY2012	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187844	Contra Reg Asset - UT EBA CY2013	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187845	Contra Reg Asset - UT EBA CY2014	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187846	Contra Reg Asset - UT EBA CY2015	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187847	Contra Reg Asset - UT EBA CY2016	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187848	Contra Reg Asset - UT EBA CY2017	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187852	Reg Asset - WY ECAM CY2012	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187853	Reg Asset - WY ECAM CY2013	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187854	Reg Asset - WY ECAM CY2014	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187855	Reg Asset - WY ECAM CY2015	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187856	Reg Asset - WY ECAM CY2016	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187857	Reg Asset - WY ECAM CY2017	OTHER	(10)	-	-	-	-	-	(10)
1823990	OTHR REG ASSET-N CST	187858	Reg Asset - WY ECAM CY2018	OTHER	1,044	-	-	-	-	-	1,044
1823990	OTHR REG ASSET-N CST	187859	Reg Asset - WY ECAM CY2019	OTHER	12,883	-	-	-	-	-	12,883
1823990	OTHR REG ASSET-N CST	187862	Reg Asset - WY RRA CY2012	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187863	Reg Asset - WY RRA CY2013	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187864	Reg Asset - WY RRA CY2014	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187865	Reg Asset - WY RRA CY2015	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187866	Reg Asset - WY RRA CY2016	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187867	Reg Asset - WY RRA CY2017	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187868	Reg Asset - WY RRA CY2018	OTHER	65	-	-	-	-	-	65
1823990	OTHR REG ASSET-N CST	187869	Reg Asset - WY RRA CY2019	OTHER	(133)	-	-	-	-	-	(133)
1823990	OTHR REG ASSET-N CST	187872	Contra Reg Asset - WY ECAM CY2012	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187873	Contra Reg Asset - WY ECAM CY2013	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187874	Contra Reg Asset - WY ECAM CY2014	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187875	Contra Reg Asset - WY ECAM CY2015	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187876	CONTRA REG ASSET - WY ECAM CY2016	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187877	Contra Reg Asset - WY ECAM CY2017	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187878	Contra Reg Asset - WY ECAM CY2018	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187879	Contra Reg Asset - WY ECAM CY2019	OTHER	(526)	-	-	-	-	-	(526)
1823990	OTHR REG ASSET-N CST	187880	Reg Asset - UT RBA CY2019	OTHER	(824)	-	-	-	-	-	(824)
1823990	OTHR REG ASSET-N CST	187881	Deferred Exc RECs in Rates-UT (2011-12)	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187882	Reg Asset - UT RBA CY2020	OTHER	(36)	-	-	-	-	-	(36)
1823990	OTHR REG ASSET-N CST	187883	Deferred Exc RECs in Rates-WY (2011-12)	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187884	Reg Asset - WY RRA CY2020	OTHER	137	-	-	-	-	-	137
1823990	OTHR REG ASSET-N CST	187886	Reg Asset-OR RPS Compliance Purchases	OTHER	(53)	-	-	-	-	-	(53)
1823990	OTHR REG ASSET-N CST	187888	RegA - WA RECs in Rates - Recl to Curr	OTHER	(280)	-	-	-	-	-	(280)
1823990	OTHR REG ASSET-N CST	187889	RegA - WA RECs in Rates - Balance Recl	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187890	Contra Reg Asset - WA Deferral of RECs	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187891	Deferral of Excess RECs in Rates - UT	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187892	Deferral of Excess RECs in Rates - WA	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187893	Deferral of Excess RECs in Rates - WY	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187894	RegA - OR RECs in Rates - Recl to Curr	OTHER	-	-	-	-	-	-	-



Regulatory Assests
 13 Month Average: 12/2020
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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187895	RegA - OR RECs in Rates - Balance Recl	OTHER	57	-	-	-	-	-	57
1823990	OTHR REG ASSET-N CST	187896	RegA - UT RECs in Rates - Recl to Curr	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187897	RegA - UT RECs in Rates - Recl to Liab	OTHER	831	-	-	-	-	-	831
1823990	OTHR REG ASSET-N CST	187898	RegA - Def RECs in Rates - Recl to Curr	OTHER	(43)	-	-	-	-	-	(43)
1823990	OTHR REG ASSET-N CST	187899	RegA - WY RECs in Rates - Recl to Liab	OTHER	63	-	-	-	-	-	63
1823990	OTHR REG ASSET-N CST	187901	OR - DEFERRED NET POWER COSTS	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187902	UT - DEFERRED NET POWER COSTS	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187903	WYO - DEFERRED EXCESS NET POWER COSTS	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187904	ID - DEFERRED NET POWER COSTS	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187905	CA - DEF NET POWER COSTS	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187906	DEF EXCESS NPC - OR UE116 BRIDGE	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187907	OR UE134 POWER COST	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187908	Def Net Power WY - 2007	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187909	Def Net Power - Wyoming 2008	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187911	REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	WYP	745	-	-	745	-	-	-
1823990	OTHR REG ASSET-N CST	187912	CONTRA - REGULATORY ASSETS	CA	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187913	Reg Asset - Goodnoe Hills Liq. Damages -	WYP	287	-	-	287	-	-	-
1823990	OTHR REG ASSET-N CST	187914	"Reg Asset-UT-Liq. Damages JB4, N1&2"	UT	472	-	-	-	472	-	-
1823990	OTHR REG ASSET-N CST	187915	Reg Asset-WY-Liq. Damages N2	WYP	77	-	-	77	-	-	-
1823990	OTHR REG ASSET-N CST	187920	OR-RCAC REV REQUIREMENT	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187921	WA-Chehalis Plant Rev Reqmt - Reg Asset	WA	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187922	Reg Asset-RECs & SO2 Revenue Req - WY	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187923	Reg Asset-OR Sch 203-Black Cap Solar	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187925	RegA - New Res/Renewables - Recl to Curr	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187930	OR SB 408 REG ASSET	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187935	RegA - OR SB 408 - Recl to Curr	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187936	SB 408 REG ASSET - MCBIT (EVEN YEAR 1)	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187937	SB 408 REG ASSET - MCBIT (ODD YEAR 1)	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187938	SB 408 REG ASSET - MCBIT (EVEN YEAR 2)	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187951	DEFERRED COST OF TOU GUARANTEE	OR	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187952	DEFERRED INTERVENER	OTHER	0	-	-	-	-	-	0
1823990	OTHR REG ASSET-N CST	187953	CA Klamath Transition Memo Account (KTMA)	CA	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187956	CA DEFERRED INTERVENOR FUNDING	OTHER	67	-	-	-	-	-	67
1823990	OTHR REG ASSET-N CST	187957	DEFERRED OR INDEPENDENT EVALUATOR FEES	OTHER	16	-	-	-	-	-	16
1823990	OTHR REG ASSET-N CST	187958	ID Deferred Intervenor Funding	IDU	70	-	-	-	70	-	-
1823990	OTHR REG ASSET-N CST	187964	RegA - Intervenor Fees - Recl to Liab	OTHER	390	-	-	-	-	-	390
1823990	OTHR REG ASSET-N CST	187965	RegA - Intervenor/Eval Fees - Recl to Cu	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187966	RegA - CA (CARE) Program - Recl to Liab	OTHER	243	-	-	-	-	-	243
1823990	OTHR REG ASSET-N CST	187967	RegA - OR Asset Sale Gain-Balance Recl	OTHER	1,383	-	-	-	-	-	1,383
1823990	OTHR REG ASSET-N CST	187968	Reg A - Insurance Reserves - Reclass	OTHER	13,302	-	-	-	-	-	13,302
1823990	OTHR REG ASSET-N CST	187970	DEFERRED NET POWER COSTS - WY 09	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187971	Deferred Net Power Costs - WY 10	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187972	Deferred Net Power Costs - WY 11	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187973	Contra Reg Asset - CA ECAC CY2015	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187974	Contra Reg Asset - CA ECAC CY2016	OTHER	(0)	-	-	-	-	-	(0)
1823990	OTHR REG ASSET-N CST	187975	Reg Asset - CA ECAC	OTHER	(546)	-	-	-	-	-	(546)
1823990	OTHR REG ASSET-N CST	187976	Reg Asset - CA ECAC CY2017	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187977	Contra Reg Asset - CA ECAC CY2017	OTHER	(0)	-	-	-	-	-	(0)
1823990	OTHR REG ASSET-N CST	187978	Reg Asset - CA ECAC CY2018	OTHER	3,051	-	-	-	-	-	3,051
1823990	OTHR REG ASSET-N CST	187979	Contra Reg Asset - CA ECAC CY2018	OTHER	(212)	-	-	-	-	-	(212)
1823990	OTHR REG ASSET-N CST	187980	Deferred Net Power Costs - ID 09	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187981	Deferred Net Power Costs - ID 10	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187982	Deferred Net Power Costs - ID 11	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187983	"Reg Asset - ID ECAM Dec10-Nov11, Mnsant	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187984	"Reg Asset - ID ECAM Dec10-Nov11, Agrium	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187985	Utah ECAM Regulatory Asset	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187988	Deferred Net Power Costs - OR	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187992	Contra Reg Asset - CA - Def NPC	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187993	Contra Reg Asset - ID - Def NPC	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187994	Contra Reg Asset - WY - Def NPC	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187995	Utah ECAM Regulatory Asset - Contra	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187998	RegA - Def Net Power Costs - Recl to Cur	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187999	Reg Asset - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	188000	REG ASSET - ENVIRONMENTAL COSTS	OR	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	188000	REG ASSET - ENVIRONMENTAL COSTS	SG	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	189001	RegA-CA Fire Risk Mitigation (FRMMA)	OTHER	5	-	-	-	-	-	5
1823990	OTHR REG ASSET-N CST	189002	RegA-CA Wildfire Mitigation Plan(WMPMA)	OTHER	7,028	-	-	-	-	-	7,028
1823990	OTHR REG ASSET-N CST	189003	Contra RegA-CA Fire/Wildlife Mitigation	OTHER	(399)	-	-	-	-	-	(399)
1823990	OTHR REG ASSET-N CST	189004	RegA-CA Fire Hazard Prevention (FHPMA)	OTHER	971	-	-	-	-	-	971
1823990	OTHR REG ASSET-N CST	189500	Reg Asset - CA ECAC CY2019	OTHER	2,604	-	-	-	-	-	2,604
1823990	OTHR REG ASSET-N CST	189501	Contra Reg Asset - CA ECAC CY2019	OTHER	(134)	-	-	-	-	-	(134)
1823990	OTHR REG ASSET-N CST	189502	Reg Asset - CA ECAC CY2020	OTHER	(635)	-	-	-	-	-	(635)



Regulatory Assests
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1823990	OTHR REG ASSET-N CST	189503	Contra Reg Asset - CA ECAC CY2020	OTHER	(29)	-	-	-	-	-	(29)		
1823990	OTHR REG ASSET-N CST	189504	Reg Asset - CA ECAC CY2021	OTHER	45	-	-	-	-	-	45		
1823990	OTHR REG ASSET-N CST	189505	Contra Reg Asset - CA ECAC CY2021	OTHER	(2)	-	-	-	-	-	(2)		
1823990	OTHR REG ASSET-N CST	189506	Reg Asset - CA ECAC CY2022	OTHER	0	-	-	-	-	-	0		
1823990	OTHR REG ASSET-N CST	189507	Contra Reg Asset - CA ECAC CY2022	OTHER	(0)	-	-	-	-	-	(0)		
1823990	OTHR REG ASSET-N CST	189528	RegA - CA Def Exc NPC - Recl to Curr	OTHER	(3,503)	-	-	-	-	-	(3,503)		
1823990	OTHR REG ASSET-N CST	189529	RegA - CA Def Exc NPC - Recl to Liab	OTHER	127	-	-	-	-	-	127		
1823990	OTHR REG ASSET-N CST	189530	Reg Asset - ID ECAM Dec14-Nov15	OTHER	-	-	-	-	-	-	-		
1823990	OTHR REG ASSET-N CST	189531	Reg Asset - ID ECAM Dec15-Dec16	OTHER	-	-	-	-	-	-	-		
1823990	OTHR REG ASSET-N CST	189532	Reg Asset - ID ECAM CY 2017	OTHER	-	-	-	-	-	-	-		
1823990	OTHR REG ASSET-N CST	189533	Reg Asset - ID ECAM CY 2018	OTHER	1,717	-	-	-	-	-	1,717		
1823990	OTHR REG ASSET-N CST	189534	Reg Asset-ID ECAM CY 2019	OTHER	17,834	-	-	-	-	-	17,834		
1823990	OTHR REG ASSET-N CST	189535	Reg Asset-ID ECAM CY 2020	OTHER	8,215	-	-	-	-	-	8,215		
1823990	OTHR REG ASSET-N CST	189536	Reg Asset-ID ECAM CY 2021	OTHER	282	-	-	-	-	-	282		
1823990	OTHR REG ASSET-N CST	189537	Reg Asset-ID ECAM CY 2022	OTHER	1	-	-	-	-	-	1		
1823990	OTHR REG ASSET-N CST	189540	Contra Reg Asset - ID ECAM Dec14-Nov15	OTHER	-	-	-	-	-	-	-		
1823990	OTHR REG ASSET-N CST	189541	Contra Reg Asset - ID ECAM Dec15-Dec16	OTHER	-	-	-	-	-	-	-		
1823990	OTHR REG ASSET-N CST	189542	Contra Reg Asset - ID ECAM CY 2017	OTHER	-	-	-	-	-	-	-		
1823990	OTHR REG ASSET-N CST	189543	Contra Reg Asset - ID ECAM CY 2018	OTHER	-	-	-	-	-	-	-		
1823990	OTHR REG ASSET-N CST	189544	Contra Reg Asset - ID ECAM CY 2019	OTHER	(370)	-	-	-	-	-	(370)		
1823990	OTHR REG ASSET-N CST	189545	Contra Reg Asset - ID ECAM CY 2020	OTHER	(314)	-	-	-	-	-	(314)		
1823990	OTHR REG ASSET-N CST	189546	Contra Reg Asset - ID ECAM CY 2021	OTHER	(14)	-	-	-	-	-	(14)		
1823990	OTHR REG ASSET-N CST	189547	Contra Reg Asset - ID ECAM CY 2022	OTHER	(0)	-	-	-	-	-	(0)		
1823990	OTHR REG ASSET-N CST	189568	RegA - ID Def Exc NPC - Recl to Curr	OTHER	(19,270)	-	-	-	-	-	(19,270)		
1823990	OTHR REG ASSET-N CST	189570	Reg Asset - OR TAM CY2020	OTHER	730	-	-	-	-	-	730		
1823990	OTHR REG ASSET-N CST	189571	Reg Asset - OR TAM CY2021	OTHER	1,603	-	-	-	-	-	1,603		
1823990	OTHR REG ASSET-N CST	189580	Contra Reg Asset - OR TAM CY2020	OTHER	-	-	-	-	-	-	-		
1823990	OTHR REG ASSET-N CST	189581	Contra Reg Asset - OR TAM CY2021	OTHER	(80)	-	-	-	-	-	(80)		
1823990	OTHR REG ASSET-N CST	189598	RegA - OR Def Exc NPC - Recl to Curr	OTHER	(1,490)	-	-	-	-	-	(1,490)		
1823990	OTHR REG ASSET-N CST	189608	Reg Asset - UT EBA CY2018	OTHER	12,718	-	-	-	-	-	12,718		
1823990	OTHR REG ASSET-N CST	189609	Reg Asset - UT EBA CY2019	OTHER	35,911	-	-	-	-	-	35,911		
1823990	OTHR REG ASSET-N CST	189610	Reg Asset - UT EBA CY2020	OTHER	3,731	-	-	-	-	-	3,731		
1823990	OTHR REG ASSET-N CST	189611	Reg Asset - UT EBA CY2021	OTHER	1,967	-	-	-	-	-	1,967		
1823990	OTHR REG ASSET-N CST	189612	Reg Asset - UT EBA CY2022	OTHER	7	-	-	-	-	-	7		
1823990	OTHR REG ASSET-N CST	189618	Contra Reg Asset - UT EBA CY2018	OTHER	(165)	-	-	-	-	-	(165)		
1823990	OTHR REG ASSET-N CST	189619	Contra Reg Asset - UT EBA CY2019	OTHER	(1,807)	-	-	-	-	-	(1,807)		
1823990	OTHR REG ASSET-N CST	189620	Contra Reg Asset - UT EBA CY2020	OTHER	(428)	-	-	-	-	-	(428)		
1823990	OTHR REG ASSET-N CST	189621	Contra Reg Asset - UT EBA CY2021	OTHER	(98)	-	-	-	-	-	(98)		
1823990	OTHR REG ASSET-N CST	189622	Contra Reg Asset - UT EBA CY2022	OTHER	(0)	-	-	-	-	-	(0)		
1823990	OTHR REG ASSET-N CST	189638	RegA - UT Def Exc NPC - Recl to Curr	OTHER	(23,221)	-	-	-	-	-	(23,221)		
1823990	OTHR REG ASSET-N CST	189639	RegA - UT Def Exc NPC - Recl to Liab	OTHER	-	-	-	-	-	-	-		
1823990	OTHR REG ASSET-N CST	189640	Reg Asset-WA-Colstrip Outage Deferral	OTHER	-	-	-	-	-	-	-		
1823990	OTHR REG ASSET-N CST	189649	RegA - WA Def Exc NPC - Recl to Liab	OTHER	-	-	-	-	-	-	-		
1823990	OTHR REG ASSET-N CST	189650	Reg Asset - WY ECAM CY2020	OTHER	(1,156)	-	-	-	-	-	(1,156)		
1823990	OTHR REG ASSET-N CST	189651	Reg Asset - WY ECAM CY2021	OTHER	532	-	-	-	-	-	532		
1823990	OTHR REG ASSET-N CST	189652	Reg Asset - WY ECAM CY2022	OTHER	2	-	-	-	-	-	2		
1823990	OTHR REG ASSET-N CST	189660	Contra Reg Asset - WY ECAM CY2020	OTHER	(195)	-	-	-	-	-	(195)		
1823990	OTHR REG ASSET-N CST	189661	Contra Reg Asset - WY ECAM CY2021	OTHER	(27)	-	-	-	-	-	(27)		
1823990	OTHR REG ASSET-N CST	189662	Contra Reg Asset - WY ECAM CY2022	OTHER	(0)	-	-	-	-	-	(0)		
1823990	OTHR REG ASSET-N CST	189688	RegA - WY Def Exc NPC - Recl to Curr	OTHER	(11,957)	-	-	-	-	-	(11,957)		
1823990	OTHR REG ASSET-N CST	189689	RegA - WY Def Exc NPC - Recl to Liab	OTHER	743	-	-	-	-	-	743		
1823990	OTHR REG ASSET-N CST	288413	Reg Liab - Depr Decrease Deferral - WA	WA	-	-	-	-	-	-	-		
1823990	OTHR REG ASSET-N CST	288712	Reg Liab - OR Property Insurance Reserve	OR	-	-	-	-	-	-	-		
1823990	OTHR REG ASSET-N CST	530190	Miscellaneous Contracts & Services	OTHER	-	-	-	-	-	-	-		
1823990 Total					191,025	616	950	315	12,217	17,319	717	1	158,891
1823993	OTH REG ASSET-NON CO	111547	REG ASSET-CHOLLA PLANT TRANS COSTS OR	OR	-	-	-	-	-	-	-	-	
1823993	OTH REG ASSET-NON CO	187060	CHOLLA PLANT TRANSACTION COSTS-OR	OR	-	-	-	-	-	-	-	-	
1823993 Total					-	-	-	-	-	-	-	-	-
1823994	OTH REG ASSET-NON CO	111548	REG ASSET-CHOLLA PLANT TRANS COSTS WA	WA	-	-	-	-	-	-	-	-	
1823994	OTH REG ASSET-NON CO	187061	CHOLLA PLANT TRANSACTION COSTS-WA	WA	-	-	-	-	-	-	-	-	
1823994 Total					-	-	-	-	-	-	-	-	-
1823995	OTH REG ASSET-NON CO	111549	REG ASSET-CHOLLA PLANT TRANS COSTS ID	IDU	-	-	-	-	-	-	-	-	
1823995	OTH REG ASSET-NON CO	187062	CHOLLA PLANT TRANSACTION COSTS-ID	IDU	-	-	-	-	-	-	-	-	
1823995 Total					-	-	-	-	-	-	-	-	-
1823999	REGULATORY ASST-OTH	186001	DSM Regulatory Assets-Accruals	OTHER	-	-	-	-	-	-	-	-	
1823999	REGULATORY ASST-OTH	186011	DSM Reg Asset - Accruals - CA	OTHER	210	-	-	-	-	-	-	210	
1823999	REGULATORY ASST-OTH	186015	DSM Reg Asset - Balancing Acct - CA	OTHER	(1,113)	-	-	-	-	-	-	(1,113)	
1823999	REGULATORY ASST-OTH	186021	DSM Reg Asset - Accruals - ID	OTHER	405	-	-	-	-	-	-	405	
1823999	REGULATORY ASST-OTH	186025	DSM Reg Asset - Balancing Acct - ID	OTHER	(1,360)	-	-	-	-	-	-	(1,360)	
1823999	REGULATORY ASST-OTH	186035	DSM Reg Asset - Balancing Acct - OR	OTHER	218	-	-	-	-	-	-	218	
1823999	REGULATORY ASST-OTH	186041	DSM Reg Asset - Accruals - UT	OTHER	4,017	-	-	-	-	-	-	4,017	
1823999	REGULATORY ASST-OTH	186045	DSM Reg Asset - Balancing Acct - UT	OTHER	(147,303)	-	-	-	-	-	-	(147,303)	



Regulatory Assests
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1823999	REGULATORY ASST-OTH	186051	DSM Reg Asset - Accruals - WA	OTHER	934	-	-	-	-	-	934		
1823999	REGULATORY ASST-OTH	186055	DSM Reg Asset - Balancing Acct - WA	OTHER	(5,021)	-	-	-	-	-	(5,021)		
1823999	REGULATORY ASST-OTH	186061	DSM Reg Asset - Accruals - WY	OTHER	564	-	-	-	-	-	564		
1823999	REGULATORY ASST-OTH	186065	DSM Reg Asset - Balancing Acct - WY	OTHER	(2,678)	-	-	-	-	-	(2,678)		
1823999	REGULATORY ASST-OTH	186071	DSM Reg Asset - Accruals - WY Cat 1	OTHER	248	-	-	-	-	-	248		
1823999	REGULATORY ASST-OTH	186075	DSM Reg Asset-Balancing Acct-WY Cat 1	OTHER	(1,280)	-	-	-	-	-	(1,280)		
1823999	REGULATORY ASST-OTH	186081	DSM Reg Asset - Accruals - WY Cat 2	OTHER	202	-	-	-	-	-	202		
1823999	REGULATORY ASST-OTH	186085	DSM Reg Asset-Balancing Acct-WY Cat 2	OTHER	(2,892)	-	-	-	-	-	(2,892)		
1823999	REGULATORY ASST-OTH	186140	Reg Asset-UT Rev Req DSM/STEP-Cirg	OTHER	-	-	-	-	-	-	-		
1823999 Total					(154,850)						(154,850)		
Grand Total					776,302	12,013	161,961	41,771	87,576	279,631	36,476	185	156,690

B17.DEPRECIATION RESERVE



Depreciation Reserve
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (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	SG	(30,264)	(456)	(8,213)	(2,460)	(4,156)	(13,214)	(1,755)	(11)	-
1080000	AC PR DPR EL PL SR 3103000	WATER RIGHTS	SG	(14,473)	(218)	(3,928)	(1,176)	(6,319)	(839)	(5)	-	-
1080000	AC PR DPR EL PL SR 3108000	FEE LAND - LEASED	SG	-	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3110000	STRUCTURES AND IMPROVEMENTS	SG	(573,639)	(8,649)	(155,675)	(46,619)	(78,768)	(250,460)	(33,256)	(213)	-
1080000	AC PR DPR EL PL SR 3120000	BOILER PLANT EQUIPMENT	SG	(2,054,900)	(30,981)	(557,662)	(166,999)	(282,163)	(897,202)	(119,130)	(762)	-
1080000	AC PR DPR EL PL SR 3140000	TURBOGENERATOR UNITS	SG	(465,979)	(7,025)	(126,458)	(37,869)	(63,985)	(203,454)	(27,015)	(173)	-
1080000	AC PR DPR EL PL SR 3150000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	(264,590)	(3,989)	(71,805)	(21,503)	(36,332)	(115,524)	(15,339)	(98)	-
1080000	AC PR DPR EL PL SR 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	(38)	(1)	(3)	(5)	(16)	(2)	(0)	-	-
1080000	AC PR DPR EL PL SR 3202000	LAND RIGHTS	SG-U	(18,220)	(275)	(4,945)	(1,491)	(2,502)	(7,955)	(1,056)	(7)	-
1080000	AC PR DPR EL PL SR 3302000	LAND RIGHTS	SG-P	(67)	(1)	(18)	(5)	(9)	(29)	(4)	(0)	-
1080000	AC PR DPR EL PL SR 3303000	WATER RIGHTS	SG-P	(4,096)	(62)	(1,112)	(333)	(562)	(1,788)	(237)	(2)	-
1080000	AC PR DPR EL PL SR 3303000	WATER RIGHTS	SG-U	(117)	(2)	(32)	(9)	(16)	(51)	(7)	(0)	-
1080000	AC PR DPR EL PL SR 3303000	WATER RIGHTS	SG-P	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1080000	AC PR DPR EL PL SR 3304000	FLOOD RIGHTS	SG-U	(75)	(1)	(20)	(6)	(10)	(33)	(4)	(0)	-
1080000	AC PR DPR EL PL SR 3304000	FLOOD RIGHTS	SG-P	(266)	(4)	(72)	(22)	(37)	(116)	(15)	(0)	-
1080000	AC PR DPR EL PL SR 3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	(164)	(2)	(44)	(13)	(22)	(71)	(9)	(0)	-
1080000	AC PR DPR EL PL SR 3310000	STRUCTURES AND IMPROVE	SG-U	(5,359)	(81)	(1,454)	(436)	(736)	(2,340)	(311)	(2)	-
1080000	AC PR DPR EL PL SR 3310000	STRUCTURES AND IMPROVE	SG-P	(6)	(0)	(2)	(0)	(1)	(3)	(0)	(0)	-
1080000	AC PR DPR EL PL SR 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	(2,056)	(31)	(558)	(167)	(282)	(898)	(119)	(1)	-
1080000	AC PR DPR EL PL SR 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	(33,959)	(512)	(9,216)	(2,760)	(4,663)	(14,827)	(1,969)	(13)	-
1080000	AC PR DPR EL PL SR 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	(181)	(3)	(49)	(15)	(25)	(79)	(10)	(0)	-
1080000	AC PR DPR EL PL SR 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	(32,532)	(490)	(8,829)	(2,644)	(4,467)	(14,204)	(1,886)	(12)	-
1080000	AC PR DPR EL PL SR 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	(1,359)	(20)	(369)	(110)	(187)	(593)	(79)	(1)	-
1080000	AC PR DPR EL PL SR 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	(7,219)	(109)	(1,959)	(587)	(991)	(3,152)	(419)	(3)	-
1080000	AC PR DPR EL PL SR 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	(17,727)	(267)	(4,811)	(1,441)	(2,434)	(7,740)	(1,028)	(7)	-
1080000	AC PR DPR EL PL SR 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	(1,543)	(23)	(419)	(125)	(212)	(674)	(89)	(1)	-
1080000	AC PR DPR EL PL SR 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	(29,441)	(444)	(7,990)	(2,393)	(4,043)	(12,855)	(1,707)	(11)	-
1080000	AC PR DPR EL PL SR 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	(189,892)	(2,863)	(51,533)	(15,432)	(26,074)	(82,910)	(11,009)	(70)	-
1080000	AC PR DPR EL PL SR 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	(236)	(4)	(64)	(19)	(32)	(103)	(14)	(0)	-
1080000	AC PR DPR EL PL SR 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	(9,380)	(141)	(2,545)	(762)	(1,288)	(4,095)	(544)	(3)	-
1080000	AC PR DPR EL PL SR 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	(51)	(1)	(14)	(4)	(7)	(22)	(3)	(0)	-
1080000	AC PR DPR EL PL SR 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	(77)	(1)	(21)	(6)	(11)	(34)	(4)	(0)	-
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	(22,989)	(347)	(6,239)	(1,869)	(3,157)	(10,037)	(1,333)	(9)	-
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	(53,363)	(805)	(14,482)	(4,337)	(7,327)	(23,299)	(3,094)	(20)	-
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	(7,427)	(112)	(2,016)	(604)	(1,020)	(3,243)	(431)	(3)	-
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	(34,153)	(515)	(9,269)	(2,776)	(4,690)	(14,912)	(1,980)	(13)	-
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	(12)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	-
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	(2,760)	(42)	(749)	(224)	(379)	(1,205)	(160)	(1)	-
1080000	AC PR DPR EL PL SR 3350000	MISC POWER PLANT EQUIP	SG-U	(125)	(2)	(34)	(10)	(17)	(55)	(7)	(0)	-
1080000	AC PR DPR EL PL SR 3350000	MISC POWER PLANT EQUIP	SG-P	-	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	(1,433)	(22)	(389)	(116)	(197)	(626)	(83)	(1)	-
1080000	AC PR DPR EL PL SR 3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	SG-P	-	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3353000	MISC POWER PLANT EQUIP - RECREATION	SG-P	-	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	(1,046)	(16)	(284)	(85)	(144)	(457)	(61)	(0)	-
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	(9,488)	(143)	(2,575)	(771)	(1,303)	(4,143)	(550)	(4)	-
1080000	AC PR DPR EL PL SR 3402000	LAND RIGHTS	SG	(233)	(4)	(63)	(19)	(32)	(102)	(14)	(0)	-
1080000	AC PR DPR EL PL SR 3403000	WATER RIGHTS - OTHER PRODUCTION	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1080000	AC PR DPR EL PL SR 3410000	STRUCTURES & IMPROVEMENTS	SG	(16,222)	(245)	(4,402)	(1,318)	(2,228)	(7,083)	(940)	(6)	-
1080000	AC PR DPR EL PL SR 3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	(4,130)	(62)	(1,121)	(336)	(567)	(1,803)	(239)	(2)	-
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	SG	(52,818)	(796)	(14,334)	(4,292)	(7,253)	(23,061)	(3,062)	(20)	-
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	SG	(105,758)	(1,595)	(28,701)	(8,595)	(14,522)	(46,176)	(6,131)	(39)	-
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	(1,833)	(28)	(497)	(149)	(252)	(800)	(106)	(1)	-
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	(1,688)	(25)	(458)	(137)	(232)	(737)	(98)	(1)	-
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	SG	(50,649)	(764)	(13,745)	(4,116)	(6,955)	(22,114)	(2,936)	(19)	-
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	SG	(52,412)	(790)	(14,224)	(4,259)	(7,197)	(22,884)	(3,039)	(19)	-
1080000	AC PR DPR EL PL SR 3530000	STATION EQUIPMENT	SG	(470,143)	(7,088)	(127,588)	(38,208)	(64,556)	(205,272)	(27,256)	(174)	-
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	(40,180)	(606)	(10,904)	(3,265)	(5,517)	(17,543)	(2,329)	(15)	-
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	(5,801)	(87)	(1,574)	(471)	(797)	(2,536)	(336)	(2)	-
1080000	AC PR DPR EL PL SR 3540000	TOWERS AND FIXTURES	SG	(374,828)	(5,651)	(101,722)	(30,462)	(51,469)	(163,656)	(21,730)	(139)	-
1080000	AC PR DPR EL PL SR 3550000	POLES AND FIXTURES	SG	(376,947)	(5,683)	(102,297)	(30,634)	(51,760)	(164,581)	(21,853)	(140)	-
1080000	AC PR DPR EL PL SR 3560000	OVERHEAD CONDUCTORS & DEVICES	SG	(534,572)	(8,060)	(145,073)	(43,444)	(73,403)	(233,403)	(30,991)	(198)	-
1080000	AC PR DPR EL PL SR 3570000	UNDERGROUND CONDUIT	SG	(1,093)	(16)	(297)	(89)	(150)	(477)	(63)	(0)	-
1080000	AC PR DPR EL PL SR 3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	(2,693)	(41)	(731)	(219)	(370)	(1,176)	(156)	(1)	-
1080000	AC PR DPR EL PL SR 3590000	ROADS AND TRAILS	SG	(5,208)	(79)	(1,413)	(423)	(715)	(2,274)	(302)	(2)	-
1080000	AC PR DPR EL PL SR 3601000	LAND OWNED IN FEE	UT	-	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	IDU	(647)	-	-	-	-	-	(647)	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	OR	(3,015)	-	(3,015)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	CA	(783)	(783)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	UT	(3,390)	-	-	-	-	(3,390)	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WA	(199)	-	-	(199)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WYP	(1,372)	-	-	-	(1,372)	-	-	-	-
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WYU	(1,183)	-	-	-	(1,183)	-	-	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	IDU	(794)	-	-	-	-	-	(794)	-	-
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	OR	(8,317)	-	(8,317)	-	-	-	-	-	-



Depreciation Reserve
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	CA	(1,552)	(1,552)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	UT	(12,948)	-	-	-	(12,948)	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WA	(1,328)	-	(1,328)	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WYP	(3,996)	-	-	(3,996)	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WYU	(754)	-	-	(754)	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	IDU	(12,916)	-	-	-	-	(12,916)	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	OR	(85,642)	(85,642)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	CA	(9,926)	(9,926)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	UT	(123,051)	-	-	-	(123,051)	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WA	(23,860)	-	(23,860)	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WYP	(41,531)	-	-	(41,531)	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WYU	(3,764)	-	-	(3,764)	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	(174)	-	-	-	(174)	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	(1,250)	(1,250)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	(147)	(147)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	(1,573)	-	-	-	(1,573)	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	(404)	-	(404)	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	(767)	-	-	(767)	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	(28)	-	-	(28)	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	IDU	(42,042)	-	-	-	(42,042)	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	OR	(272,509)	(272,509)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	CA	(41,454)	(41,454)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	UT	(162,282)	-	-	-	(162,282)	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WA	(74,153)	-	(74,153)	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WYP	(73,125)	-	-	(73,125)	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WYU	(16,359)	-	-	(16,359)	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	(17,666)	-	-	-	(17,666)	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	(137,460)	(137,460)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	(21,644)	(21,644)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	(89,015)	-	-	-	(89,015)	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	(35,693)	-	(35,693)	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	(39,180)	-	-	(39,180)	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	(5,290)	-	-	(5,290)	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	IDU	(4,661)	-	-	-	(4,661)	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	OR	(47,572)	(47,572)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	CA	(12,722)	(12,722)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	UT	(85,643)	-	-	-	(85,643)	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WA	(11,797)	-	(11,797)	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYP	(11,402)	-	-	(11,402)	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYU	(3,239)	-	-	(3,239)	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	(14,451)	-	-	-	(14,451)	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	(91,690)	(91,690)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	(13,586)	(13,586)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	(238,991)	-	-	-	(238,991)	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	(14,455)	-	(14,455)	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	(26,926)	-	-	(26,926)	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	(15,728)	-	-	(15,728)	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	IDU	(29,958)	-	-	-	(29,958)	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	OR	(244,115)	(244,115)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	CA	(30,306)	(30,306)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	UT	(139,233)	-	-	-	(139,233)	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WA	(63,233)	-	(63,233)	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYP	(45,149)	-	-	(45,149)	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYU	(7,204)	-	-	(7,204)	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	IDU	(5,151)	-	-	-	(5,151)	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	OR	(38,984)	(38,984)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	CA	(3,924)	(3,924)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	UT	(42,983)	-	-	-	(42,983)	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WA	(9,232)	-	(9,232)	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYP	(6,255)	-	-	(6,255)	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYU	(985)	-	-	(985)	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	IDU	(14,042)	-	-	-	(14,042)	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	OR	(98,130)	(98,130)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	CA	(8,301)	(8,301)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	UT	(74,974)	-	-	-	(74,974)	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WA	(21,648)	-	(21,648)	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYP	(16,159)	-	-	(16,159)	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYU	(4,502)	-	-	(4,502)	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	IDU	(10,562)	-	-	-	(10,562)	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	OR	(9,591)	(9,591)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	CA	(137)	(137)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	UT	(47,478)	-	-	-	(47,478)	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	WA	(5,839)	-	(5,839)	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	WYP	(5,784)	-	-	(5,784)	-	-	-



Depreciation Reserve
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (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	WYU	(1,320)	-	-	-	(1,320)	-	-	-
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	IDU	(142)	-	-	-	-	(142)	-	-
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	OR	(2,135)	-	(2,135)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	CA	(248)	(248)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	UT	(3,362)	-	-	-	(3,362)	-	-	-
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	WA	(363)	-	(363)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	WYU	(906)	-	-	(906)	-	-	-	-
1080000	AC PR DPR EL PL SR 3730000	INSTALL ON CUSTOMERS PREMISES	WYU	(154)	-	-	(154)	-	-	-	-
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	(472)	-	-	-	-	(472)	-	-
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	(11,523)	-	(11,523)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	(447)	(447)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	(12,434)	-	-	-	(12,434)	-	-	-
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	(1,749)	-	(1,749)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	(3,676)	-	-	(3,676)	-	-	-	-
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	(1,180)	-	-	(1,180)	-	-	-	-
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	IDU	(5)	-	-	-	-	(5)	-	-
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	SG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	-
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	UT	(32)	-	-	-	(32)	-	-	-
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	WYP	(15)	-	-	(15)	-	-	-	-
1080000	AC PR DPR EL PL SR 3892000	LAND RIGHTS	WYU	(7)	-	-	(7)	-	-	-	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	CN	(2,316)	(55)	(721)	(159)	(170)	(1,114)	(98)	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	IDU	(5,048)	-	-	-	-	(5,048)	-	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	OR	(10,693)	-	(10,693)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	SE	(289)	(4)	(72)	(22)	(44)	(128)	(19)	(0)
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	SG	(2,872)	(43)	(779)	(233)	(394)	(1,254)	(166)	(1)
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	CA	(790)	(790)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	SO	(30,585)	(663)	(8,607)	(2,420)	(3,956)	(13,203)	(1,727)	(8)
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	UT	(12,534)	-	-	-	(12,534)	-	-	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	WA	(7,694)	-	-	(7,694)	-	-	-	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	WYP	(1,640)	-	-	-	(1,640)	-	-	-
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	WYU	(1,480)	-	-	-	(1,480)	-	-	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	CN	(868)	(21)	(270)	(60)	(64)	(418)	(37)	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	IDU	(34)	-	-	-	-	(34)	-	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	OR	(1,031)	-	(1,031)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	SE	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	SG	(758)	(11)	(206)	(62)	(104)	(331)	(44)	(0)
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	CA	(87)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	SO	(8,157)	(177)	(2,296)	(645)	(1,055)	(3,521)	(461)	(2)
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	UT	(315)	-	-	-	-	(315)	-	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	WA	(42)	-	-	(42)	-	-	-	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	WYP	(323)	-	-	-	(323)	-	-	-
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	WYU	(13)	-	-	-	(13)	-	-	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	(1,793)	(42)	(558)	(123)	(131)	(862)	(76)	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	(158)	-	-	-	-	(158)	-	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	(423)	-	(423)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	(783)	(12)	(212)	(64)	(108)	(342)	(45)	(0)
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	(20)	(20)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	(20,559)	(446)	(5,786)	(1,627)	(2,659)	(8,875)	(1,161)	(5)
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	(219)	-	-	-	(219)	-	-	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	(145)	-	-	(145)	-	-	-	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	(904)	-	-	-	(904)	-	-	-
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	(17)	-	-	-	(17)	-	-	-
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	CN	(0)	(0)	(0)	(0)	(0)	(0)	-	-
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	IDU	(1)	-	-	-	-	(1)	-	-
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	OR	(1)	-	(1)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	SG	(39)	(1)	(11)	(3)	(5)	(17)	(2)	(0)
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	SO	(48)	(1)	(13)	(4)	(6)	(21)	(3)	(0)
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	UT	(3)	-	-	-	-	(3)	-	-
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	WYP	(2)	-	-	-	(2)	-	-	-
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	WYU	(3)	-	-	-	(3)	-	-	-
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	(164)	-	-	-	-	(164)	-	-
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	OR	(881)	-	(881)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	SE	(24)	(0)	(6)	(2)	(4)	(11)	(2)	(0)
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	SG	(332)	(5)	(90)	(27)	(46)	(145)	(19)	(0)
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	CA	(34)	(34)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	SO	(338)	(7)	(95)	(27)	(44)	(146)	(19)	(0)
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	UT	(1,454)	-	-	-	(1,454)	-	-	-
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WA	(119)	-	-	(119)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	(257)	-	-	-	(257)	-	-	-
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	OR	(39)	-	(39)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	SG	(23)	(0)	(6)	(2)	(3)	(10)	(1)	(0)
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	SO	(64)	(1)	(18)	(5)	(8)	(27)	(4)	(0)



Depreciation Reserve
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	UT (155)	-	-	-	-	(155)	-	-	-
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	WA (12)	-	-	(12)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	WYP (16)	-	-	-	(16)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU (894)	-	-	-	-	-	(894)	-	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR (3,055)	-	(3,055)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE (69)	(1)	(17)	(5)	(10)	(30)	(4)	(0)	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG (4,665)	(70)	(1,266)	(379)	(641)	(2,037)	(270)	(2)	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA (247)	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO (726)	(16)	(204)	(57)	(94)	(313)	(41)	(0)	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT (4,454)	-	-	-	-	(4,454)	-	-	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA (817)	-	-	(817)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP (764)	-	-	-	(764)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU (221)	-	-	-	(221)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	IDU (1,261)	-	-	-	-	-	(1,261)	-	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	OR (6,833)	-	(6,833)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SE (154)	(2)	(38)	(12)	(23)	(68)	(10)	(0)	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SG (3,429)	(52)	(931)	(279)	(471)	(1,497)	(199)	(1)	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	CA (412)	(412)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SO (256)	(6)	(72)	(20)	(33)	(110)	(14)	(0)	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	UT (7,769)	-	-	-	-	(7,769)	-	-	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WA (1,727)	-	-	(1,727)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WYP (1,520)	-	-	-	(1,520)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WYU (344)	-	-	-	(344)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	OR (94)	-	(94)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	SE (3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	SG (2,058)	(31)	(559)	(167)	(283)	(899)	(119)	(1)	-
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	UT (98)	-	-	-	-	(98)	-	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	IDU (385)	-	-	-	-	-	(385)	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	OR (1,303)	-	(1,303)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SE (19)	(0)	(5)	(1)	(3)	(8)	(1)	(0)	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SG (570)	(9)	(155)	(46)	(78)	(249)	(33)	(0)	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	CA (181)	(181)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SO (215)	(5)	(61)	(17)	(28)	(93)	(12)	(0)	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	UT (2,050)	-	-	-	-	(2,050)	-	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WA (302)	-	-	(302)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WYP (1,025)	-	-	-	(1,025)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WYU (213)	-	-	-	(213)	-	-	-	-
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES 4-WHEELED ATV	IDU (47)	-	-	-	-	-	(47)	-	-
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES 4-WHEELED ATV	OR (215)	-	(215)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES 4-WHEELED ATV	SE (4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES 4-WHEELED ATV	SG (377)	(6)	(102)	(31)	(52)	(165)	(22)	(0)	-
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES 4-WHEELED ATV	CA (54)	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES 4-WHEELED ATV	SO (33)	(1)	(9)	(3)	(4)	(14)	(2)	(0)	-
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES 4-WHEELED ATV	UT (148)	-	-	-	-	(148)	-	-	-
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES 4-WHEELED ATV	WA (42)	-	-	(42)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES 4-WHEELED ATV	WYP (99)	-	-	-	(99)	-	-	-	-
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES 4-WHEELED ATV	WYU (12)	-	-	-	(12)	-	-	-	-
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	OR (197)	-	(197)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	SG (305)	(5)	(83)	(25)	(42)	(133)	(18)	(0)	-
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	SO (148)	(3)	(42)	(12)	(19)	(64)	(8)	(0)	-
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	UT (580)	-	-	-	-	(580)	-	-	-
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	WA (140)	-	-	(140)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP (52)	-	-	-	(52)	-	-	-	-
1080000	AC PR DPR EL PL SR 3923000	TRANSPORTATION EQUIPMENT	SO (954)	(21)	(269)	(76)	(123)	(412)	(54)	(0)	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	IDU (258)	-	-	-	-	-	(258)	-	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	OR (1,426)	-	(1,426)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	SG (2,613)	(39)	(709)	(212)	(359)	(1,141)	(151)	(1)	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	CA (102)	-	(102)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	SO (126)	(3)	(35)	(10)	(16)	(54)	(7)	(0)	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	UT (1,659)	-	-	-	-	(1,659)	-	-	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WA (376)	-	-	(376)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WYP (604)	-	-	-	(604)	-	-	-	-
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WYU (1)	-	-	-	(1)	-	-	-	-
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU (1,082)	-	-	-	-	-	(1,082)	-	-
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	OR (5,341)	-	(5,341)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	SE (72)	(1)	(18)	(6)	(11)	(32)	(5)	(0)	-
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	SG (12,540)	(189)	(3,403)	(1,019)	(1,722)	(5,475)	(727)	(5)	-
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	CA (394)	(394)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	SO (1,476)	(32)	(415)	(117)	(191)	(637)	(83)	(0)	-
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	UT (6,955)	-	-	-	-	(6,955)	-	-	-
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	WA (1,561)	-	-	(1,561)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP (1,895)	-	-	-	(1,895)	-	-	-	-
1080000	AC PR DPR EL PL SR 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU (301)	-	-	-	(301)	-	-	-	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	IDU (697)	-	-	-	-	-	(697)	-	-



Depreciation Reserve
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (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	OR	(3,848)	-	(3,848)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SE	(592)	(9)	(148)	(45)	(90)	(261)	(39)	(0)
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SG	(3,490)	(63)	(947)	(284)	(479)	(1,524)	(202)	(1)
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	CA	(153)	(153)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SO	(2,566)	(56)	(722)	(203)	(332)	(1,108)	(145)	(1)
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	UT	(3,647)	-	-	-	-	(3,647)	-	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WA	(701)	-	-	(701)	-	-	-	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WYU	(1,198)	-	-	-	(1,198)	-	-	-
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WYU	(85)	-	-	-	(85)	-	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	(1,384)	-	-	-	-	-	(1,384)	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	(6,088)	-	(6,088)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SG	(338)	(5)	(92)	(28)	(46)	(148)	(20)	(0)
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	(783)	(783)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	(900)	(20)	(253)	(71)	(116)	(388)	(51)	(0)
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	(5,039)	-	-	-	-	(5,039)	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	(1,480)	-	-	(1,480)	-	-	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	(2,058)	-	-	-	(2,058)	-	-	-
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	(383)	-	-	-	(383)	-	-	-
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(76)	-	-	-	-	-	(76)	-
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(430)	-	(430)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(78)	(1)	(21)	(6)	(11)	(34)	(5)	(0)
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	(99)	(99)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(207)	-	-	-	-	(207)	-	-
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(95)	-	-	-	(95)	-	-	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	(640)	-	-	-	-	-	(640)	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	(4,822)	-	(4,822)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	(602)	(9)	(163)	(49)	(83)	(263)	(35)	(0)
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	(523)	(523)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	(725)	(16)	(204)	(57)	(94)	(313)	(41)	(0)
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	(4,614)	-	-	-	-	(4,614)	-	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	(1,718)	-	-	(1,718)	-	-	-	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	(1,156)	-	-	-	(1,156)	-	-	-
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	(254)	-	-	-	(254)	-	-	-
1080000	AC PR DPR EL PL SR 3981000	CRANES	OR	(196)	-	(196)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3981000	CRANES	SG	(1,515)	(23)	(411)	(123)	(208)	(661)	(88)	(1)
1080000	AC PR DPR EL PL SR 3981000	CRANES	UT	(1)	-	-	-	-	(1)	-	-
1080000	AC PR DPR EL PL SR 3981100	HEAVY CONSTRUCTION EQUIP. PRODUCT DIGGER	OR	(389)	-	(389)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3981100	HEAVY CONSTRUCTION EQUIP. PRODUCT DIGGER	SG	(8,959)	(135)	(2,431)	(728)	(1,230)	(3,912)	(519)	(3)
1080000	AC PR DPR EL PL SR 3981100	HEAVY CONSTRUCTION EQUIP. PRODUCT DIGGER	SO	(540)	(12)	(152)	(43)	(70)	(233)	(31)	(0)
1080000	AC PR DPR EL PL SR 3981100	HEAVY CONSTRUCTION EQUIP. PRODUCT DIGGER	UT	(606)	-	-	-	-	(606)	-	-
1080000	AC PR DPR EL PL SR 3981100	HEAVY CONSTRUCTION EQUIP. PRODUCT DIGGER	WYP	(141)	-	-	-	(141)	-	-	-
1080000	AC PR DPR EL PL SR 3981200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(657)	-	-	-	-	-	(657)	-
1080000	AC PR DPR EL PL SR 3981200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(4,450)	-	(4,450)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3981200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(160)	(2)	(44)	(13)	(22)	(70)	(9)	(0)
1080000	AC PR DPR EL PL SR 3981200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	(469)	(469)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3981200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	(538)	(12)	(151)	(43)	(70)	(232)	(30)	(0)
1080000	AC PR DPR EL PL SR 3981200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(5,697)	-	-	-	-	(5,697)	-	-
1080000	AC PR DPR EL PL SR 3981200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	(1,143)	-	-	(1,143)	-	-	-	-
1080000	AC PR DPR EL PL SR 3981200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	(1,055)	-	-	-	(1,055)	-	-	-
1080000	AC PR DPR EL PL SR 3981200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(191)	-	-	-	(191)	-	-	-
1080000	AC PR DPR EL PL SR 3981300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	IDU	(412)	-	-	-	-	-	(412)	-
1080000	AC PR DPR EL PL SR 3981300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	OR	(1,037)	-	(1,037)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3981300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	SE	(115)	(2)	(29)	(9)	(17)	(51)	(8)	(0)
1080000	AC PR DPR EL PL SR 3981300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	SG	(2,791)	(42)	(757)	(227)	(383)	(1,219)	(162)	(1)
1080000	AC PR DPR EL PL SR 3981300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	CA	(228)	(228)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3981300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	SO	(213)	(5)	(60)	(17)	(28)	(92)	(12)	(0)
1080000	AC PR DPR EL PL SR 3981300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	UT	(1,832)	-	-	-	-	(1,832)	-	-
1080000	AC PR DPR EL PL SR 3981300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	WA	(538)	-	-	(538)	-	-	-	-
1080000	AC PR DPR EL PL SR 3981300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	WYP	(457)	-	-	-	(457)	-	-	-
1080000	AC PR DPR EL PL SR 3981300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	WYU	(228)	-	-	-	(228)	-	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CN	(1,816)	(43)	(565)	(125)	(133)	(873)	(77)	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	IDU	(4,637)	-	-	-	-	-	(4,637)	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	OR	(35,431)	-	(35,431)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SE	(120)	(2)	(30)	(9)	(18)	(53)	(8)	(0)
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SG	(74,969)	(1,130)	(20,345)	(6,093)	(10,294)	(32,733)	(4,346)	(28)
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CA	(2,605)	(2,605)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SO	(42,599)	(924)	(11,989)	(3,371)	(5,510)	(18,390)	(2,405)	(11)
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	UT	(27,927)	-	-	-	-	(27,927)	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WA	(4,875)	-	-	(4,875)	-	-	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WYP	(9,283)	-	-	-	(9,283)	-	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WYU	(2,304)	-	-	-	(2,304)	-	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	IDU	(224)	-	-	-	-	-	(224)	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	OR	(1,777)	-	(1,777)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	SE	(60)	(1)	(15)	(5)	(9)	(26)	(4)	(0)



Depreciation Reserve
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	SG (2,818)	(42)	(765)	(229)	(387)	(1,230)	(163)	(1)	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	CA (207)	(207)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	SO (403)	(9)	(113)	(32)	(52)	(174)	(23)	(0)	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	UT (1,416)	-	-	-	-	(1,416)	-	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	WA (379)	-	-	(379)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	WYP (483)	-	-	-	(483)	-	-	-	-
1080000	AC PR DPR EL PL SR 3980000	MOBILE RADIO EQUIPMENT	WYU (79)	-	-	-	(79)	-	-	-	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	CN (47)	(1)	(15)	(3)	(3)	(23)	(2)	-	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	IDU (38)	-	-	-	-	-	(38)	-	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	OR (522)	-	(522)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	SE (3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	SG (1,319)	(20)	(358)	(107)	(181)	(576)	(76)	(0)	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	CA (26)	(26)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	SO (1,319)	(29)	(371)	(104)	(171)	(570)	(74)	(0)	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	UT (510)	-	-	-	-	(510)	-	-	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	WA (89)	-	-	(89)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	WYP (80)	-	-	-	(80)	-	-	-	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	WYU (11)	-	-	-	(11)	-	-	-	-
1080000 Total			(9,488,307)	(247,452)	(2,836,761)	(794,485)	(1,224,320)	(3,849,828)	(533,164)	(2,298)	-
1083000	AC PR DPR-REMOVAL 288351	Reg Liab Contra - Carbon Decomm - ID	IDU 1,213	-	-	-	-	-	1,213	-	-
1083000	AC PR DPR-REMOVAL 288353	Reg Liab Contra - Carbon Decomm - UT	UT 8,100	-	-	-	-	8,100	-	-	-
1083000	AC PR DPR-REMOVAL 288355	Reg Liab Contra - Carbon Decomm - WY	WYP 223	-	-	-	223	-	-	-	-
1083000 Total			9,536	-	-	-	223	8,100	1,213	-	-
1085000	AC PR DPR-ACCRUAL 144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG 743	11	202	60	102	324	43	0	-
1085000	AC PR DPR-ACCRUAL 144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG-U -	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL 144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG-P (15)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	-
1085000	AC PR DPR-ACCRUAL 144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	SG (168)	(3)	(46)	(14)	(23)	(73)	(10)	(0)	-
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	IDU 184	-	-	-	-	-	184	-	-
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	OR (67)	-	(67)	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	CA (3)	(3)	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	UT 1,697	-	-	-	-	1,697	-	-	-
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WA (33)	-	-	(33)	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WYP 135	-	-	-	135	-	-	-	-
1085000	AC PR DPR-ACCRUAL 144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SG (0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1085000	AC PR DPR-ACCRUAL 144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SO (103)	(2)	(29)	(8)	(13)	(45)	(6)	(0)	-
1085000	AC PR DPR-ACCRUAL 144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	UT -	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL 145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SE -	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL 145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SO 832	18	234	66	108	359	47	0	-
1085000	AC PR DPR-ACCRUAL 145131	Accum Depr - Hydro - ID Klamath Adj	OTHER 1,034	-	-	-	-	-	-	-	1,034
1085000	AC PR DPR-ACCRUAL 145134	Accum Depr - Hydro - WY Klamath Adj	OTHER 2,473	-	-	-	-	-	-	-	2,473
1085000	AC PR DPR-ACCRUAL 145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-U (303)	(5)	(82)	(25)	(42)	(132)	(18)	(0)	-
1085000	AC PR DPR-ACCRUAL 145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-P (7,919)	(119)	(2,149)	(644)	(1,087)	(3,457)	(459)	(3)	-
1085000	AC PR DPR-ACCRUAL 145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SE -	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL 145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SG 40,188	606	10,906	3,266	5,518	17,547	2,330	15	-
1085000	AC PR DPR-ACCRUAL 145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	SG 4,695	71	1,274	382	645	2,050	272	2	-
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU 244	-	-	-	-	-	244	-	-
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR 1,860	-	1,860	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA 197	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT 2,242	-	-	-	-	2,242	-	-	-
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA 581	-	-	581	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU 538	-	-	-	538	-	-	-	-
1085000	AC PR DPR-ACCRUAL 145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SG -	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL 145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SO 330	7	93	26	43	142	19	0	-
1085000	AC PR DPR-ACCRUAL 145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	OR -	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL 145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SG 211	3	57	17	29	92	12	0	-
1085000	AC PR DPR-ACCRUAL 145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SO -	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL 145219	MINING ASSETS - ACCUM DEPR - NON-REC	SE -	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL 145231	A/D - Retired Plant-Decommissioning	SG -	-	-	-	-	-	-	-	-
1085000 Total			49,573	781	12,249	3,673	5,950	20,740	2,658	14	3,507
Grand Total			(9,429,198)	(246,671)	(2,824,512)	(790,811)	(1,218,148)	(3,820,988)	(529,293)	(2,284)	3,507

B18.AMORTIZATION RESERVE



Amortization Reserve
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (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	IDU	(946)	-	-	-	-	(946)	-	-
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	SG	(6,016)	(91)	(1,633)	(489)	(826)	(2,627)	(349)	(2)
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	SG-U	(6,437)	(97)	(1,747)	(523)	(884)	(2,810)	(373)	(2)
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	UT	29,613	-	-	-	-	29,613	-	-
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	SG-P	(106,055)	(1,599)	(28,781)	(8,619)	(14,563)	(46,305)	(6,148)	(39)
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	OR	(113)	-	(113)	-	-	-	-	-
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	SG	(15,979)	(239)	(4,309)	(1,290)	(2,180)	(6,933)	(921)	(6)
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	UT	(54)	-	-	-	-	(54)	-	-
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	WYP	(114)	-	-	-	(114)	-	-	-
1110000	AC PR AMR EL PT SR 3031050	REGIONAL CONST MGMT SYS	SO	(10,973)	(238)	(3,088)	(868)	(1,419)	(4,737)	(620)	(3)
1110000	AC PR AMR EL PT SR 3031080	FUEL MGMT SYSTEM	SO	(3,293)	(71)	(927)	(261)	(426)	(1,421)	(186)	(1)
1110000	AC PR AMR EL PT SR 3031230	AUTOMATE POLE CARD SYSTEM	SO	(4,410)	(96)	(1,241)	(349)	(570)	(1,904)	(249)	(1)
1110000	AC PR AMR EL PT SR 3031680	DISTRIBUTION AUTOMATION PILOT	SO	(13,886)	(301)	(3,908)	(1,099)	(1,796)	(5,994)	(784)	(4)
1110000	AC PR AMR EL PT SR 3031760	RECORD CENTER MGMT SOFTWARE	SO	-	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR 3031830	CUSTOMER SERVICE SYSTEM	CN	(118,545)	(2,803)	(36,880)	(8,145)	(8,686)	(57,020)	(5,011)	-
1110000	AC PR AMR EL PT SR 3032040	SAP	SO	(155,198)	(3,365)	(43,677)	(12,280)	(20,074)	(66,999)	(8,763)	(41)
1110000	AC PR AMR EL PT SR 3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	(1,660)	(36)	(467)	(131)	(215)	(717)	(94)	(0)
1110000	AC PR AMR EL PT SR 3032270	ENTERPRISE DATA WAREHOUSE	SO	(5,877)	(127)	(1,654)	(465)	(760)	(2,537)	(332)	(2)
1110000	AC PR AMR EL PT SR 3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	(2,908)	(63)	(818)	(230)	(376)	(1,255)	(164)	(1)
1110000	AC PR AMR EL PT SR 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	(1,976)	(43)	(556)	(156)	(256)	(853)	(112)	(1)
1110000	AC PR AMR EL PT SR 3032360	2002 GRID NET POWER COST MODELING	SO	(8,953)	(194)	(2,520)	(708)	(1,158)	(3,865)	(505)	(2)
1110000	AC PR AMR EL PT SR 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	(10,561)	(229)	(2,972)	(836)	(1,366)	(4,559)	(596)	(3)
1110000	AC PR AMR EL PT SR 3032510	OPERATIONS MAPPING SYSTEM	SO	(10,386)	(225)	(2,923)	(822)	(1,343)	(4,484)	(586)	(3)
1110000	AC PR AMR EL PT SR 3032530	POLE ATTACHMENT MGMT SYSTEM	SO	(1,892)	(41)	(533)	(150)	(245)	(817)	(107)	(0)
1110000	AC PR AMR EL PT SR 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	(2,405)	(52)	(677)	(190)	(311)	(1,038)	(136)	(1)
1110000	AC PR AMR EL PT SR 3032600	SINGLE PERSON SCHEDULING	SO	(12,958)	(281)	(3,647)	(1,025)	(1,676)	(5,594)	(732)	(3)
1110000	AC PR AMR EL PT SR 3032640	TIBCO SOFTWARE	SO	(5,971)	(129)	(1,680)	(472)	(772)	(2,578)	(337)	(2)
1110000	AC PR AMR EL PT SR 3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	-	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR 3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	(1,595)	(24)	(433)	(130)	(219)	(697)	(92)	(1)
1110000	AC PR AMR EL PT SR 3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	(90)	(1)	(24)	(7)	(12)	(39)	(5)	(0)
1110000	AC PR AMR EL PT SR 3032740	GADSBY INTANGIBLE ASSETS	SG	(7)	(0)	(2)	(1)	(1)	(3)	(0)	(0)
1110000	AC PR AMR EL PT SR 3032760	SWIFT 2 IMPROVEMENTS	SG	(6,848)	(103)	(1,858)	(556)	(940)	(2,989)	(397)	(3)
1110000	AC PR AMR EL PT SR 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	(211)	(3)	(57)	(17)	(29)	(92)	(12)	(0)
1110000	AC PR AMR EL PT SR 3032780	BEAR RIVER SETTLEMENT AGREEMENT	SG	(64)	(1)	(17)	(5)	(9)	(28)	(4)	(0)
1110000	AC PR AMR EL PT SR 3032780	BEAR RIVER SETTLEMENT AGREEMENT	SG-U	(11)	(0)	(3)	(1)	(1)	(5)	(1)	(0)
1110000	AC PR AMR EL PT SR 3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	(2,508)	(54)	(706)	(198)	(324)	(1,083)	(142)	(1)
1110000	AC PR AMR EL PT SR 3032860	WEB SOFTWARE	SO	(4,459)	(97)	(1,255)	(353)	(577)	(1,925)	(252)	(1)
1110000	AC PR AMR EL PT SR 3032900	IDAH0 TRANSMISSION CUSTOMER-OWNED ASSETS	SG	(3,147)	(47)	(854)	(256)	(432)	(1,374)	(182)	(1)
1110000	AC PR AMR EL PT SR 3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	(5,531)	(120)	(1,556)	(438)	(715)	(2,388)	(312)	(1)
1110000	AC PR AMR EL PT SR 3033090	STEAM PLANT INTANGIBLE ASSETS	SG	(28,864)	(435)	(7,833)	(2,346)	(3,963)	(12,602)	(1,673)	(11)
1110000	AC PR AMR EL PT SR 3033170	GTx VERSION 7 SOFTWARE	CN	(5,427)	(128)	(1,688)	(373)	(398)	(2,610)	(229)	-
1110000	AC PR AMR EL PT SR 3033190	ITRON METER READING SOFTWARE	SO	(5,868)	(139)	(1,826)	(403)	(430)	(2,823)	(248)	-
1110000	AC PR AMR EL PT SR 3033210	ARCFM SOFTWARE	SO	(3,886)	(84)	(1,094)	(307)	(503)	(1,678)	(219)	(1)
1110000	AC PR AMR EL PT SR 3033220	MONARCH EMS/SCADA	SO	(12,236)	(265)	(3,444)	(968)	(1,583)	(5,283)	(691)	(3)
1110000	AC PR AMR EL PT SR 3033230	VREALIZE VMWARE - SHARED	SO	(779)	(17)	(219)	(62)	(101)	(336)	(44)	(0)
1110000	AC PR AMR EL PT SR 3033240	IEE - Itron Enterprise Addition	CN	(2,489)	(59)	(774)	(171)	(182)	(1,197)	(105)	-
1110000	AC PR AMR EL PT SR 3033250	AMI Metering Software	CN	(11,080)	(262)	(3,447)	(761)	(812)	(5,329)	(468)	-
1110000	AC PR AMR EL PT SR 3033260	Big Data & Analytics	SO	(505)	(11)	(142)	(40)	(65)	(218)	(29)	(0)
1110000	AC PR AMR EL PT SR 3033300	SECID - CUST SECURE WEB LOGIN	CN	(1,085)	(26)	(338)	(75)	(80)	(522)	(46)	-
1110000	AC PR AMR EL PT SR 3033310	C&T - ENERGY TRADING SYSTEM	SO	(16,496)	(358)	(4,642)	(1,305)	(2,134)	(7,121)	(931)	(4)
1110000	AC PR AMR EL PT SR 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	(9,937)	(150)	(2,697)	(808)	(1,364)	(4,339)	(576)	(4)
1110000	AC PR AMR EL PT SR 3033370	DISTRIBUTION INTANGIBLES	WYP	(33)	-	-	-	(33)	-	-	-
1110000	AC PR AMR EL PT SR 3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	(729)	(11)	(198)	(59)	(100)	(318)	(42)	(0)
1110000	AC PR AMR EL PT SR 3033390	RMT TRADE SYSTEM	SO	(832)	(18)	(234)	(66)	(108)	(359)	(47)	(0)
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	CN	(2)	(0)	(1)	(0)	(0)	(1)	(0)	-
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	IDU	(8)	-	-	-	-	(8)	-	-
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	OR	(5)	-	(5)	-	-	-	-	-
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	SE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	SG	(22,312)	(336)	(6,055)	(1,813)	(3,064)	(9,742)	(1,293)	(8)
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	CA	(4)	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	SO	(832)	(18)	(234)	(66)	(108)	(359)	(47)	(0)
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	UT	(15)	-	-	-	-	(15)	-	-
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	WA	(8)	-	-	(8)	-	-	-	-
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	WYP	(117)	-	-	-	(117)	-	-	-
1110000	AC PR AMR EL PT SR 3035320	HYDRO PLANT INTANGIBLES	SG	(624)	(9)	(169)	(51)	(86)	(272)	(36)	(0)
1110000	AC PR AMR EL PT SR 3035320	HYDRO PLANT INTANGIBLES	SG-P	(101)	(2)	(28)	(8)	(14)	(44)	(6)	(0)
1110000	AC PR AMR EL PT SR 3035322	ACD-Call Center Automated Call Distribut	CN	(4,132)	(98)	(1,286)	(284)	(303)	(1,988)	(175)	-
1110000	AC PR AMR EL PT SR 3035330	OATI-OASIS INTERFACE	SO	(1,240)	(27)	(349)	(98)	(160)	(535)	(70)	(0)
1110000	AC PR AMR EL PT SR 3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	(2,828)	(43)	(767)	(230)	(388)	(1,235)	(164)	(1)
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	(334)	-	-	-	-	(334)	-	-
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	(4,448)	-	(4,448)	-	-	-	-	-
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	(506)	(506)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	(3,709)	(80)	(1,044)	(293)	(480)	(1,601)	(209)	(1)
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	(30)	-	-	-	-	(30)	-	-



Amortization Reserve
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	(1,765)	-	-	(1,765)	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	(4,401)	-	-	-	(4,401)	-	-	-	-
1110000 Total					(649,984)	(13,858)	(194,476)	(53,431)	(84,252)	(266,668)	(37,141)	(158)	-
1119000	AC PR AMR EL PT SR-O	146149	SOFTWARE DEVELOPMENT-NON-REC	SO	-	-	-	-	-	-	-	-	-
1119000	AC PR AMR EL PT SR-O	146209	Other Intangible Assets-Non-Rec	SG	-	-	-	-	-	-	-	-	-
1119000	AC PR AMR EL PT SR-O	146209	Other Intangible Assets-Non-Rec	SO	-	-	-	-	-	-	-	-	-
1119000 Total					-	-	-	-	-	-	-	-	-
Grand Total					(649,984)	(13,858)	(194,476)	(53,431)	(84,252)	(266,668)	(37,141)	(158)	-

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



Deferred Income Tax Balance
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (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	747	-	-	-	-	-	-
1900000	ACM DEF INCM TAXES	287062	DTA 705.347 - ID - Protected PP&E ARAM	IDU	2,053	-	-	-	2,053	-	-
1900000	ACM DEF INCM TAXES	287063	DTA 705.348 - OR - Protected PP&E ARAM	OR	4,246	-	4,246	-	-	-	-
1900000	ACM DEF INCM TAXES	287064	DTA 705.349 - UT - Protected PP&E ARAM	UT	21,830	-	-	-	-	21,830	-
1900000	ACM DEF INCM TAXES	287065	DTA 705.350 - WA - Protected PP&E ARAM	WA	3,243	-	-	-	-	-	3,243
1900000	ACM DEF INCM TAXES	287066	DTA 705.351 - WY - Protected PP&E ARAM	WYU	7,357	-	-	-	-	-	7,357
1900000	Total				39,476	747	4,246	3,243	7,357	21,830	2,053
1901000	ACCUM DEF INC TAX	137203	DTA 705.514 RL OR Def NPC - Current	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137205	DTA 705.518 RL WA Def NPC - Current	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137213	DTA 705.525 RL OR RECs in Rate - Current	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137214	DTA 705.522 RL UT RECs in Rate - Current	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137215	DTA 705.523 RL WA RECs in Rate - Current	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137221	DTA 705.526 RL CA Solar Feed-in Tari - C	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137224	DTA 705.530 RL UT Solar Feed-in Tari - C	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137228	DTA 705.536 RL CA GHG RL - C	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137229	DTA 705.537 RL Other Reg Liabilities - C	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137231	DTA 205.100 Coal Pile Inventory Adjust	SE	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137232	DTA 415.700 RL - BPA Balancing Acct OR	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137235	DTA 505.125 Accrued Royalties	SE	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137241	DTA 705.241 RL-Alt Rate Energy Prom CA	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137300	DTA 610.144 Reg Liability Current - DSM	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137400	Valuation Allowance for DTA - Current	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137402	DTA NOL Carryforward State Current	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137403	DTA State NOL Fed Detriment - Current	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137404	DTA 105.154 Section 383 capital loss CF	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137405	DTA 205.025 PMI Fuel Cost Adjustment	SE	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137406	DTA 205.200 M&S Inventory Write-off	SE	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137407	DTA 210.105 Self Insured Health Benefit	SE	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137408	DTA 220.100 Bad Debts Allowance - Cash	BADDEBT	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137410	DTA 505.100 Energy West Accrued Liab	SE	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137411	DTA 505.115 Sales & Use Tax Audit Exp	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137413	DTA 505.160 CA PUC Fee	CA	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137414	DTA 505.400 Accrued Bonus	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137415	DTA 505.600 Accrued Vacation	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137417	DTA 610.143 RL - WA Low Energy Program	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137418	DTA 705.265 RL - OR Energy Conserv Chrg	OR	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137425	DTA 705.600 RL - OR 2012 GRC Giveback	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137426	DTA 720.500 Accrued Severance	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137429	DTA 910.245 Contra Rec from Joint Owners	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	137510	DTL 415.815 Insurance Reserve - Current	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190101	ADIT-AMORT OF DEBT DISC & EXP	SNP	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190102	ADIT-AMORT OF DEBT DISC & EXP-STATE	SNP	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190103	ADIT-OBSOLETE MINE INVENTORY	SE	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190104	ADIT-OBSOLETE MINE INVENTORY-STATE	SE	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190105	ADIT-DEFERRED COMP	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190106	ADIT-PPL DEFERRED COMP-STATE	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190107	ADIT-FED INC TAX INTEREST	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190108	ADIT-FED INC TAX INTEREST-STATE	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190109	DEFERRED LUMP-SUM PENSION PAYMENTS-FED	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190110	DEFERRED LUMP-SUM PENSION PAYMENTS-STATE	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190111	ADIT-BAD DEBT	BADDEBT	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190112	ADIT-BAD DEBT-STATE	BADDEBT	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190113	"ADIT-SICK LEAVE, VACATION & PT"	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190114	"ADIT-SICK LEAVE, VACATION & PT-STATE"	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190115	ADIT-INJURY & DAMAGES	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190116	ADIT-INJURY & DAMAGES-STATE	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190117	ADIT-PPL 85 PREPAID PENSION-FED	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190118	ADIT-PPL 85 PREPAID PENSION-STATE	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190119	ADIT-SERP UTILITY	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190120	ADIT-SERP UTILITY-STATE	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190121	CHOLLA/GE CONTRACT AMORT	SG	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190122	ADIT-DELTA LAND & WATER WRITE DOWN-FED	DGU	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190123	ADIT-DELTA LAND & WATER WRITE DOWN-STATE	DGU	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190124	ADIT-TERRACOR PROPERTY WRITE DOWN-FED	DGU	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190125	ADIT-TERRACOR PROPERTY WRITE DOWN-STATE	DGU	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190126	TROJAN-ADDITIONAL DECOMMISSION	TROJD	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190127	TROJAN-ADDITIONAL DECOMMISSION-STATE	TROJD	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190128	ADIT-MISC. DEF TAX DEBITS	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190129	ADIT-OTHER M-1 LINE 4 DIFFS-STATE	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190130	ADIT-MISC. DEF REG. ASSET	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190131	ADIT-OTHER M-1 LINE 5 DIFFS-STATE	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190132	ADIT-DEFERRED REVENUES-FED	MT	-	-	-	-	-	-	-



Deferred Income Tax Balance
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX 190133	ADIT-DEFERRED REVENUES-STATE	MT	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190134	ADIT-NONCASH PENSION/BONUS/SEVER	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190135	ADIT-NONCASH PENSION/BONUS/SEVER-ST	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190136	ADIT-UTILITY ASSET WRITE DOWN	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190137	ADIT-UTILITY ASSET WRITE DOWN-STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190138	ADIT-MISC. ACCRUALS	SNP	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190139	ADIT-PROPERTY TAX ACCRUAL-STATE	SNP	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190140	FED ADIT- SALES OF EMISSION ALLOW	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190141	STATE ADIT- SALES OF EMISSION ALLOW	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190142	MONSANTO CONTRACT	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190143	MONSANTO CONTRACT-STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190144	ADIT- EMISSION ALLOWANCE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190145	ADIT- EMISSION ALLOWANCE-STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190147	ADIT- RESALE REVENUE REFUND-STATE	SG	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190148	ADIT- BONUS LIABILITY	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190149	ADIT- BONUS LIABILITY-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190150	ADIT- NW POWER ACT	WA	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190151	ADIT- NW POWER ACT-STATE	MT	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190152	ADIT- GLENROCK 263A	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190153	ADIT- GLENROCK 263A-STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190154	ADIT- DSR LOAN SALE-FED	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190155	ADIT- DSR LOAN SALE-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190156	AMORT. OVERBURDEN-GLENROCK	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190157	AMORT. OVERBURDEN-GLENROCK-STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190158	REDDING RENEGOTIATED CONTRACT	SG	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190159	REDDING RENEGOTIATED CONTRACT-ST	SG	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190160	ADIT- 95 PENSION EXPENSE-FED	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190161	ADIT- 95 PENSION EXPENSE-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190162	ADIT- DISALLOWED COAL STRIP-FED	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190163	ADIT- DISALLOWED COAL STRIP-STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190164	ADIT-ELTINCE-FED	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190165	ADIT-CORINCE-FED	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190166	ADIT- LT INCENTIVE PLAN-FED	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190167	ADIT- LT INCENTIVE PLAN-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190168	AMORT. RATE CASE-FED	WYP	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190169	AMORT. RATE CASE-STATE	WYP	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190170	EXCH GAIN/LOSS-TULANA FARMS	DGP	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190171	EXCH GAIN/LOSS-TULANA FARMS-STATE	DGP	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190172	SEC 174 R&E EXPEND	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190173	SEC 174 R&E EXPEND-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190174	ADIT-SEVERANCE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190175	ADIT-ENHANCED RETIRE-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190176	ADIT-UTAH RELOCATION-FED	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190177	ADIT-UTAH RELOCATION-STATE	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190184	ADIT 87/88 DEFERRED PENSION - FED	UT	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190186	ADIT CA/MT WRITEOFF - FED	CA	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190187	ADIT CA/MT WRITEOFF - ST	CA	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190188	ADIT UNIVERSITY OF WYOMING - FED	WYP	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190189	ADIT UNIVERSITY OF WYOMING - ST	WYP	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190400	PMI-VACATION/BONUS ADJ.	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190401	PMI-RENT EXP (SAFE HARBOR LEASE)	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190402	PMI-SEC. 263A ADJ.	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190403	PMI-RECL TRUST EARN-INTEREST	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190404	PMI-WY EXTRACTION TAXES	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190406	PMI-MISC	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190407	PMI VACATION/BONUS ADJ-STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190408	PMI-RENT EXP (SAFE HARBOR LEASE) ST	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190409	PMI SEC. 263 A ADJ-STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190410	PMI-RECL TRUST EARN-INT STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190411	PMI-WY EXTRACTION TAX-STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190500	CMC-ACCURED FINAL RECLAM.	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190501	CMC-ACCURED FINAL RECLAM.-STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190502	CMC-VACATION ACCRUAL-FED	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190503	CMC-VACATION ACCRUAL-STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190504	CMC-AMORT. OVERBURDEN	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190505	CMC-AMORT. OVERBURDEN-STATE	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190600	GCC-MISCELLANEOUS	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287051	DTA 705.340 RL-Income Tax Deferral-CA	OTHER	1,610	-	-	-	-	-	-	1,610
1901000	ACCUM DEF INC TAX 287052	DTA 705.341 RL-Income Tax Deferral-ID	OTHER	129	-	-	-	-	-	-	129
1901000	ACCUM DEF INC TAX 287053	DTA 705.342 RL-Income Tax Deferral-OR	OTHER	11,914	-	-	-	-	-	-	11,914
1901000	ACCUM DEF INC TAX 287054	DTA 705.343 RL-Income Tax Deferral-UT	OTHER	717	-	-	-	-	-	-	717
1901000	ACCUM DEF INC TAX 287055	DTA 705.344 RL-Income Tax Deferral-WA	OTHER	2,256	-	-	-	-	-	-	2,256



Deferred Income Tax Balance
 13 Month Average: 12/2020
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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287056	DTA 705.345 RL-Income Tax Deferral-WY	OTHER	87	-	-	-	-	-	87
1901000	ACCUM DEF INC TAX	287111	DTA 705.287 RL - Prot PP&E EDIT - CA	CA	8,653	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287112	DTA 705.288 RL - Prot PP&E EDIT - ID	IDU	22,416	-	-	-	22,416	-	-
1901000	ACCUM DEF INC TAX	287113	DTA 705.289 RL - Prot PP&E EDIT - OR	OR	97,704	97,704	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287114	DTA 705.290 RL - Prot PP&E EDIT - WA	WA	23,634	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287115	DTA 705.291 RL - Prot PP&E EDIT - WY	WYP	54,851	-	-	54,851	-	-	-
1901000	ACCUM DEF INC TAX	287116	DTA 705.292 RL - Prot PP&E EDIT - UT	UT	171,703	-	-	-	171,703	-	-
1901000	ACCUM DEF INC TAX	287117	DTA 705.293 RL - Prot PP&E EDIT - UFERC	FERC	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287121	DTA 705.294 RL-NonProt PP&E EDIT-CA	CA	888	888	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287122	DTA 705.295 RL-NonProt PP&E EDIT-ID	IDU	3,264	-	-	-	-	3,264	-
1901000	ACCUM DEF INC TAX	287124	DTA 705.296 RL-NonProt PP&E EDIT-WA	WA	6,444	-	6,444	-	-	-	-
1901000	ACCUM DEF INC TAX	287125	DTA 705.297 RL-NonProt PP&E EDIT-WY	WYP	13,062	-	-	13,062	-	-	-
1901000	ACCUM DEF INC TAX	287126	DTA 705.298 RL-NonProt PP&E EDIT-UT	UT	5,416	-	-	-	5,416	-	-
1901000	ACCUM DEF INC TAX	287127	DTA 705.299 RL-NonProt PP&E EDIT-UFERC	FERC	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287176	DTA 705.412 RL-Cholla Decomm-OR	OR	174	174	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287177	DTA 705.413 RL-Cholla Decomm-UT	UT	387	-	-	-	387	-	-
1901000	ACCUM DEF INC TAX	287179	DTA 190.535 - Klamath Settlement Obligat	SG	2,894	44	785	235	397	1,263	168
1901000	ACCUM DEF INC TAX	287180	DTA 505.450 - Accrued Payroll Taxes	SO	2,264	49	637	179	293	977	128
1901000	ACCUM DEF INC TAX	287191	DTA 705.280 RL Excess Def Inc Taxes CA	CA	234	234	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287192	DTA 705.281 RL Excess Def Inc Taxes ID	IDU	314	-	-	-	-	314	-
1901000	ACCUM DEF INC TAX	287193	DTA 705.282 RL Excess Def Inc Taxes OR	OR	0	-	0	-	-	-	-
1901000	ACCUM DEF INC TAX	287194	DTA 705.283 RL Excess Def Inc Taxes UT	UT	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287195	DTA 705.284 RL Excess Def Inc Taxes WA	WA	326	-	326	-	-	-	-
1901000	ACCUM DEF INC TAX	287196	DTA 705.285 RL Excess Def Inc Taxes WY	WYU	1,763	-	-	1,763	-	-	-
1901000	ACCUM DEF INC TAX	287197	DTA 705.286 RL Excess Def Inc Tax FERC	FERC	(0)	-	-	-	-	(0)	-
1901000	ACCUM DEF INC TAX	287198	DTA 320.279 FAS 158 Post-Retirement	SO	4,340	94	1,221	343	561	1,874	245
1901000	ACCUM DEF INC TAX	287199	DTA 220.101 Bad Debt	BADDEBT	(41)	(2)	(15)	(5)	(4)	(14)	(1)
1901000	ACCUM DEF INC TAX	287200	DTA 705.267 RL-WA Decoup Mech	OTHER	3,314	-	-	-	-	-	3,314
1901000	ACCUM DEF INC TAX	287203	DTA for AMT Tax	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287206	DTA 415.710 RL-WA Accel Depr	WA	11,298	-	-	11,298	-	-	-
1901000	ACCUM DEF INC TAX	287209	DTA 705.266 RL-Energy Savings Assist-CA	OTHER	177	-	-	-	-	-	177
1901000	ACCUM DEF INC TAX	287210	DTA 505.115 - Sales & Use Tax Audit Exp	OTHER	0	-	-	-	-	-	0
1901000	ACCUM DEF INC TAX	287211	DTA 425.226 - Deferred Revenue Other	OTHER	300	-	-	-	-	-	300
1901000	ACCUM DEF INC TAX	287212	DTA 705.245-RL-OR Dir Acc 5 yr Opt Out	OTHER	1,672	-	-	-	-	-	1,672
1901000	ACCUM DEF INC TAX	287214	DTA 910.245 - Contra Rec Joint Owners	SO	148	3	42	12	19	64	8
1901000	ACCUM DEF INC TAX	287216	DTA 605.715 Trapper Mine Contract Oblig	SE	1,670	24	417	128	253	737	110
1901000	ACCUM DEF INC TAX	287219	DTA 715.810 Chehalis Mitigation Oblig	SG	64	1	17	5	9	28	4
1901000	ACCUM DEF INC TAX	287220	DTA 720.560 Pension Liab UMWA Withdraw	SE	28,304	411	7,058	2,168	4,290	12,494	1,872
1901000	ACCUM DEF INC TAX	287225	DTA 605.103 ARO/Reg Diff - Trojan - WA	WA	1	-	-	1	-	-	-
1901000	ACCUM DEF INC TAX	287227	DTA 705.531 RL UT Solar Feed-in Tar - NC	OTHER	5,167	-	-	-	-	-	5,167
1901000	ACCUM DEF INC TAX	287229	DTA 705.527 RL CA Solar Feed-in Tar - NC	OTHER	71	-	-	-	-	-	71
1901000	ACCUM DEF INC TAX	287230	DTA 705.521 RL WY Def NPC - Noncurrent	OTHER	235	-	-	-	-	-	235
1901000	ACCUM DEF INC TAX	287231	DTA 705.519 RL WA Def NPC - Noncurrent	OTHER	3,760	-	-	-	-	-	3,760
1901000	ACCUM DEF INC TAX	287232	DTA 705.517 RL UT Def NPC - Noncurrent	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287233	DTA 705.515 RL OR Def NPC - Noncurrent	OTHER	7,091	-	-	-	-	-	7,091
1901000	ACCUM DEF INC TAX	287235	DTA 705.511 RL CA Def NPC - Noncurrent	OTHER	31	-	-	-	-	-	31
1901000	ACCUM DEF INC TAX	287236	DTA 705.700 RL - CURRENT RECLASS-OTHER	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287237	DTA 705.755 RL-NONCURRENT RECLASS-OTHER	OTHER	96	-	-	-	-	-	96
1901000	ACCUM DEF INC TAX	287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	1,112	-	-	-	-	-	1,112
1901000	ACCUM DEF INC TAX	287239	DTA 705.600 RL - OR 2012 GRC Giveback	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287250	DTA 705.301 Reg Lia - OR 2010 Protoc Def	OR	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287251	DTA 705.500 Reg Lia-PD Decom Costs - UT	UT	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287252	DTA 705.263 Reg Lia - Sale of REC's-WA	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287253	DTA 705.400 Reg Lia - OR Inj & Dam Reser	OR	2,684	-	2,684	-	-	-	-
1901000	ACCUM DEF INC TAX	287254	DTA 705.450 Reg Lia - CA Property Ins Re	CA	124	124	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287255	DTA 705.451 Reg Lia - CA Property Ins Re	OR	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	233	-	-	-	-	233	-
1901000	ACCUM DEF INC TAX	287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	1,681	-	-	-	-	-	1,681
1901000	ACCUM DEF INC TAX	287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	267	-	-	267	-	-	-
1901000	ACCUM DEF INC TAX	287260	DTA 705.262 Reg Liab - Sale of REC's -ID	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287267	DTA 415.704 RL - Tax Rev Req Adj -UT	UT	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287270	Valuation Allowance for DTA	SO	(513)	(11)	(144)	(41)	(66)	(222)	(29)
1901000	ACCUM DEF INC TAX	287271	DTA 705.336 RL - Sale of REC's - UT	OTHER	204	-	-	-	-	-	204
1901000	ACCUM DEF INC TAX	287272	DTA 705.337 RL - Sale of REC's -WY	OTHER	15	-	-	-	-	-	15
1901000	ACCUM DEF INC TAX	287274	DTA 705.261 Reg Liab-Sale of REC's-OR	OTHER	14	-	-	-	-	-	14
1901000	ACCUM DEF INC TAX	287277	DTA 605.101 Trojan Decommissioning Costs	WA	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287278	DTA 605.102 Trojan Decommissioning Costs	OR	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287279	DTA 720.105A CONTRA MEDICARE SUBSIDY	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287281	DTA - CA AMT CREDIT	OTHER	271	-	-	-	-	-	271
1901000	ACCUM DEF INC TAX	287282	DTA 105.149 PMI MINE SAFETY SEC 179E ELE	SE	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287285	DTA 610.148 Reg Liability-Def NPC Balanc	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287286	DTA 610.149 Reg Liability-SB 1149 Balanc	OTHER	-	-	-	-	-	-	-



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287291	DTA 705.300 Reg Liability - Deferred Ben	SG	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287292	DTA 705.305 Reg Liab- CA Gain on Sale of	CA	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287293	DTA 705.310 Reg Liab- UT Gain on Sale of	UT	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287294	DTA 705.320 Reg Liab- ID Gain on Sale of	IDU	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287295	DTA 705.330 Reg Liab- WY Gain on Sale of	WYP	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287298	DTA 205.210 ERC Impairment Reserve	SE	502	7	125	38	76	221	33
1901000	ACCUM DEF INC TAX	287299	DTA 705.265 Reg Liab-OR Energy Conservat	OTHER	819	-	-	-	-	-	0
1901000	ACCUM DEF INC TAX	287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	SE	931	14	232	71	141	411	62
1901000	ACCUM DEF INC TAX	287303	DTA-PMI 105.171 PP&E	SE	-	-	-	-	-	-	0
1901000	ACCUM DEF INC TAX	287304	DTA 610.146 OR REG ASSET/LIAB CONS	OR	(100)	-	(100)	-	-	-	-
1901000	ACCUM DEF INC TAX	287305	DTA Misc. Timing Difference - PMI	SE	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287306	DTA Rent Expense (safe harbor lease) -	SE	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287307	DTA 910.910 Bridger Section 471 Adjustme	SE	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287308	DTA 920.100 Bridger Reclamation Trust Ea	SE	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287309	DTA 705.200 Oregon Gain on Sale-Halsey	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287310	DTA 705.210 Property Insurance/Injuries	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287314	DTA 415.700 Reg liability BPA balancing	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287322	DTA 720.100 FAS 106 Accruals - Cash Basi	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	214	5	60	17	28	93	12
1901000	ACCUM DEF INC TAX	287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	1,744	38	491	138	226	753	98
1901000	ACCUM DEF INC TAX	287325	DTA 505.510 Vacation Accrual - PMI	SE	-	-	-	-	-	-	0
1901000	ACCUM DEF INC TAX	287326	DTA 720.500 Severance Accrual - Cash Ba	SO	206	4	58	16	27	89	12
1901000	ACCUM DEF INC TAX	287327	DTA 720.300 Pension/Retirement Accrual -	SO	402	9	113	32	52	174	23
1901000	ACCUM DEF INC TAX	287328	DTA 720.310 SERP	SO	-	-	-	-	-	-	0
1901000	ACCUM DEF INC TAX	287329	DTA 720.400 SERP Accrual - Cash Basis	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	7,352	159	2,069	582	951	3,174	415
1901000	ACCUM DEF INC TAX	287333	DTA 505.300 Bonus Accrual GCC-Cash Basis	OTHER	-	-	-	-	-	-	2
1901000	ACCUM DEF INC TAX	287337	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	287	4	78	23	39	125	17
1901000	ACCUM DEF INC TAX	287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	358	5	97	29	49	156	21
1901000	ACCUM DEF INC TAX	287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	3,707	158	1,374	492	333	1,267	82
1901000	ACCUM DEF INC TAX	287341	DTA 910.530 Injuries & Damages Accrual -	SO	13,189	286	3,712	1,044	1,706	5,694	745
1901000	ACCUM DEF INC TAX	287342	DTA 205.050 M&S Inventory Write-Off	SE	-	-	-	-	-	-	3
1901000	ACCUM DEF INC TAX	287343	DTA 415.120 Def Reg Asset-Foote Creek Co	SG	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287344	DTA 715.800 Redding Contract - Prepaid	SG	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287347	DTA 730.160 WEATHER	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287348	DTA 425.210 Amort of Debt Disc & Exp	SNP	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287350	DTA 505.110 OREGON LICENSE LIAB RESERVE	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287353	DTA 505.140 Purchase Card Trans Povision	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287355	DTA 505.150 MISC. ACCRUED LIABILITIES	UT	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287358	DTA 425.205 MISC DEF	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287359	DTA 425.330 Bogus Creek Settlement	SG	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287360	DTA 425.700 Special Assessment - DOE	TROJD	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287361	DTA505.200 Extraction Tax Accrual-CashBa	SE	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287362	DTA 605.700 Final Reclamation - Cash Bas	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287363	DTA Amortization Overburden	SE	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287364	DTA 910.670 Merger Cost Amort	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287367	DTA 305.100 Amort of Projects-Klamath En	DGP	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287368	DTA 910.240 Legal Reserve	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287369	DTA 205.411 Sec. 263A Inventory Change -	SE	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287370	DTA 425.215 Unearned Joint Use Pole Cont	SNPD	702	22	189	45	73	338	35
1901000	ACCUM DEF INC TAX	287371	DTA 930.100 Oregon BETC Credits	SG	1,208	18	328	98	166	527	70
1901000	ACCUM DEF INC TAX	287378	DTA 610.090N, 99-00 RAR	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287379	DTA 610.075N, 99-00 RAR	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287381	DTA 610.020N, 99-00 RAR	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287383	DTA 610.105N, 99-00 RAR	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287384	DTA 610.100, PMI AMORT	SE	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287386	DTA 610.110, PMI GAINLOSS	SE	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287387	DTA 610.115, PMI OVERBURDEN	SE	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287389	DTA 610.145 RL - DSM	OTHER	2,639	-	-	-	-	-	2,639
1901000	ACCUM DEF INC TAX	287394	DTA 425.320 N. Umpqua Settlement	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287396	DTA425.110 Tenant Lease Allowances	OTHER	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287397	DTA 210.000 Ppd Contingency Reserve	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287401	DTA 425.800 ALLOW DB	BADDEBT	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287402	DTA 415.801 CONTRA G	SG	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287407	DTA 705.230 LEASE WV	WA	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287408	DTA 705.231 LEASE-OR	OR	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287409	DTA 705.232 LEASE-CA	CA	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287410	DTA 705.233 LEASE-ID	IDU	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287411	DTA 705.234 LEASE-WY	WYP	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287412	DTA 705.235 LEASE-UT	UT	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287413	DTA 720.550 ACCRUED CIC SEVERANCE	SO	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287414	DTA 505.700 RT BONUS	SO	7	0	2	1	1	3	0



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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1901000	ACCUM DEF INC TAX	287415	DTA 205.200 M&S INV	SNPD	716	22	193	46	74	345	36	-
1901000	ACCUM DEF INC TAX	287417	DTA 605.710 ACCRUED FINAL RECLAMATION	OTHER	765	-	-	-	-	-	-	765
1901000	ACCUM DEF INC TAX	287418	DTA 705.240 Calif Alt. Rate for Energy P	OTHER	60	-	-	-	-	-	-	60
1901000	ACCUM DEF INC TAX	287419	DTA 425.125 Deferred Coal Cost-Arch	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287420	DTA 705.250 A&G Credit - WA	WA	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287422	DTA 705.252 A&G Credit - CA	CA	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287423	DTA 705.253 A&G Credit - ID	IDU	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287424	DTA 705.254 A&G Credit - WY	WYP	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287429	DTA 425.225 Duke Contract Novation	SG	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287430	DTA 505.125 Accrued Royalties	SE	2,415	35	602	185	366	1,066	160	1
1901000	ACCUM DEF INC TAX	287431	DTA 505.180 Cal PUC Fee	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287432	DTA 715.050 Microsoft Lic Liability	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287433	DTA 425.295 BPA CONSERVATION DISCOUNT	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287435	DTA 105.154 SECTION 383 CAPITAL LOSS CAR	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287437	DTA Net Operating Loss Carryforward-State	SO	66,854	1,449	18,815	5,290	8,647	28,861	3,775	17
1901000	ACCUM DEF INC TAX	287441	DTA 605.100 Trojan Decom Cost-Regulatory	TROJD	1,309	20	350	105	183	573	78	0
1901000	ACCUM DEF INC TAX	287442	DTA 610.135 SB 1149 Costs	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287444	DTA Mine Rescue Training Tax Credit	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287446	DTA 205.100 Coal Pile Inventory Adjustme	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287449	DTA Federal Detriment of State NOL	SO	(14,072)	(305)	(3,960)	(1,113)	(1,820)	(6,075)	(795)	(4)
1901000	ACCUM DEF INC TAX	287450	DTA 505.115 SALES & USE TAX	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287451	DTA 425.380 ID CUST	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287452	DTA 610.142 UT ENRGY	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287453	DTA 610.143 WA PRGRM	OTHER	(375)	-	-	-	-	-	-	(375)
1901000	ACCUM DEF INC TAX	287454	DTA 415.310 ENVN WA	WA	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287455	DTA 425.310 HYDRO RE	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287456	DTA 920.160 STOCK INCENTIVE PLAN	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287457	DTA 920.170 EXEC STOCK OPTION PLAN	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287458	DTA 920.180 LTIP PER	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287459	DTA 415.802 Contra RTO Grid West N/R w/o	WA	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287460	DTA 720.800 FAS 158 Pension Liability	SO	16,537	359	4,654	1,309	2,139	7,139	934	4
1901000	ACCUM DEF INC TAX	287461	DTA 720.810 FAS 158 Post-Retirement Liab	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287463	DTA 605.300 Perco Environmental Liabilit	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287464	DTA 425.300 Mead Phoenix Avail & Trans	SG	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287465	DTA 610.100N NOPA's 99-00 RAR	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287466	Account Reserved for Future Use	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287467	DTA 210.105 Self Ins	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287468	DTA 610.120N Conting	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287469	DTA 610.211 Rever	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287471	DTA 505.170 WV CONT	SSGCT	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287472	DTA 705.260 Mar06	WA	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287473	DTA 705.270 Reg Liab	OTHER	626	-	-	-	-	-	-	626
1901000	ACCUM DEF INC TAX	287474	DTA 705.271 Reg Liab	OTHER	148	-	-	-	-	-	-	148
1901000	ACCUM DEF INC TAX	287475	DTA 705.272 Reg Liab	OTHER	64	-	-	-	-	-	-	64
1901000	ACCUM DEF INC TAX	287476	DTA 705.273 Reg Liab	OTHER	2,121	-	-	-	-	-	-	2,121
1901000	ACCUM DEF INC TAX	287477	DTA 705.274 Reg Liab	OTHER	54	-	-	-	-	-	-	54
1901000	ACCUM DEF INC TAX	287478	DTA 705.275 Reg Liab	OTHER	177	-	-	-	-	-	-	177
1901000	ACCUM DEF INC TAX	287479	DTA 105.221 Saf Har	SG	14,909	225	4,046	1,212	2,047	6,510	864	6
1901000	ACCUM DEF INC TAX	287482	DTA 205.025 PMI Fuel Cost Adjustment	SE	422	6	105	32	64	186	28	0
1901000	ACCUM DEF INC TAX	287483	DTA 120.105 Willow Wind Account Receivab	WA	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287486	DTA 415.926 RL-Depreciation Decrease-OR	OTHER	1,776	-	-	-	-	-	-	1,776
1901000	ACCUM DEF INC TAX	287487	DTA 415.927 RL-Depreciation Decrease-WA	WA	(2)	-	-	(2)	-	-	-	-
1901000	ACCUM DEF INC TAX	287491	DTA - BETC CREDIT CARRYFORWARD	SG	398	6	108	32	55	174	23	0
1901000	ACCUM DEF INC TAX	287499	DTA - PMI Del Tax	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287576	DTL 430.110 Reg Asset Balance Reclass	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287584	DTL 415.827 Reg Asset - FAS 155 Post - R	OR	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287586	DTL 415.829 Reg Asset - Post - Ret MMT U	UT	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287588	DTL 415.831 Reg Asset - Post - Ret MMT C	CA	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287593	DTL 415.874 DEFERRED NET POWER COSTS-WY	OTHER	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287595	DTL Federal Detriment of State NOL	SO	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287681	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	SE	2,351	34	586	180	356	1,038	156	1
1901000	ACCUM DEF INC TAX	287693	DTL 610.030N, 99-00 RAR - BCC	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287706	DTL 610.100 COAL MINE DEVT PMI	SE	(501)	(7)	(125)	(38)	(76)	(221)	(33)	(0)
1901000	ACCUM DEF INC TAX	287718	DTL 610.111 PMI Gain/Loss on Assets	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287719	DTL 910.910 PMI Sec. 471 Inv Adj	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287720	DTL 610.100 PMI DEVT COST AMORT	SE	(418)	(6)	(104)	(32)	(63)	(184)	(28)	(0)
1901000	ACCUM DEF INC TAX	287721	DTL 610.115 PMI OVERBURDEN REMOVAL	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287722	DTL 505.510 PMI VAC ACCRUAL	SE	189	3	47	14	29	83	12	0
1901000	ACCUM DEF INC TAX	287723	DTL 205.411 PMI SEC. 263A	SE	(163)	(2)	(41)	(12)	(25)	(72)	(11)	(0)
1901000	ACCUM DEF INC TAX	287726	DTL PMI PP&E	SE	(9,755)	(141)	(2,433)	(747)	(1,479)	(4,306)	(645)	(3)
1901000	ACCUM DEF INC TAX	287735	DTL 910.905 PMI COST DEPLETION	SE	(780)	(11)	(194)	(60)	(118)	(344)	(52)	(0)
1901000	ACCUM DEF INC TAX	287648	DTL 320.281 RA Post-Ret Settlement Loss	SO	-	-	-	-	-	-	-	-



Deferred Income Tax Balance
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1901000	ACCUM DEF INC TAX	287933	DTL 320.282-RA PostRet Strmt Loss-CC-UT	UT	-	-	-	-	-	-	-		
1901000	ACCUM DEF INC TAX	287934	DTL 320.283-RA PostRet Strmt Loss-CC-WY	WYU	-	-	-	-	-	-	-		
1901000	ACCUM DEF INC TAX	287937	DTA 505.601 PMI - Sick Leave Accrual	SE	9	0	2	1	4	1	0		
1901000	ACCUM DEF INC TAX	287938	DTA 205.205 Inventory Reserve - PMI	SE	412	6	103	32	62	182	27		
1901000	ACCUM DEF INC TAX	287941	DTL 430.111 Req Asset - SB 1149 Balance	OTHER	(398)	-	-	-	-	-	-		
1901000	ACCUM DEF INC TAX	287970	DTL 415.815 Insurance Rec Accruals	SO	(7,073)	(153)	(1,991)	(560)	(915)	(3,054)	(399)		
1901000	ACCUM DEF INC TAX	287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	-	-	-	-	-	-	(2)		
1901000 Total					619,835	12,780	140,172	53,228	89,090	241,318	34,488	41	48,720
1901090	FAS109 DEF TAX ASS	287374	DTA 100.105 FAS 109 Deferred Tax Liabili	WA	377	-	-	377	-	-	-		
1901090 Total					377	-	-	377	-	-	-		
1902000	ACC DIT-NON-DEBIT	287203	DTA for AMT Tax	SO	-	-	-	-	-	-	-		
1902000 Total					-	-	-	-	-	-	-		
2811000	AC DEF TAX-ACCL AM	286601	ACCUM DIT - PPL EMERGENCY FACILITIES	DGP	-	-	-	-	-	-	-		
2811000	AC DEF TAX-ACCL AM	286602	ACCUM DIT-PPL EMERGENCY FACILITIES-STATE	DGP	-	-	-	-	-	-	-		
2811000	AC DEF TAX-ACCL AM	287612	DTL Emergency Facility	DGP	-	-	-	-	-	-	-		
2811000	AC DEF TAX-ACCL AM	287960	DTL 105.128 Accel Depr Pollution Cntrl F	SG	(162,921)	(2,456)	(44,214)	(13,240)	(22,371)	(71,134)	(9,445)		
2811000 Total					(162,921)	(2,456)	(44,214)	(13,240)	(22,371)	(71,134)	(9,445)	(60)	(60)
2820000	AC DEF INCTX-PROPT	286500	Accum Deferred Income Taxes-State	SG	-	-	-	-	-	-	-		
2820000	AC DEF INCTX-PROPT	287704	DTL 105.143/165 Basis Diff - Intangibles	SNP	(1,158)	(23)	(315)	(89)	(150)	(516)	(66)		
2820000 Total					(1,158)	(23)	(315)	(89)	(150)	(516)	(66)	(0)	(0)
2821000	AC DEF TAX-UTILITY	286605	DTL 105.136 PP&E	DITBAL	(384)	(9)	(95)	(25)	(57)	(169)	(23)		
2821000	AC DEF TAX-UTILITY	286693	DTL Non-Profit PP&E EDIT - OR	OR	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287001	ADIT - DEVELOPMENT 30% AMORT	SE	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287002	ADIT - DEVELOPMENT 30% AMORT - STATE	SE	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287003	ADIT AMORT LTD TERM PLT	SO	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287004	ADIT AMORT LTD TERM PLT - STATE	SO	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287005	ADIT AMORT NUCLEAR FUEL - FED	DGP	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287006	ADIT AMORT NUCLEAR FUEL - STATE	DGP	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287007	ACCUM DEFERRED INC TAX - ADRLF	DITBAL	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287008	ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	SG	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287009	ACCUM DEFERRED INC TAX - BASIS	DITBAL	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287010	ACCUM DEFERRED INC TAX - GLLIF	DITBAL	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287011	ACCUM DEFERRED INC TAX - METHD	DITBAL	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287013	ACCUM DEFERRED INC TAX - MTLF	DITBAL	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287014	ACCUM DEFERRED INC TAX - STATE - ADRLF	DITBAL	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287015	ADIT - STATE - PROPERTY, PLANT & EQUIPME	DITBAL	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287016	ACCUM DEFERRED INC TAX - STATE - BASIS	DITBAL	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287017	ACCUM DEFERRED INC TAX - STATE - METHD	DITBAL	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287018	ACCUM DEFERRED INC TAX - STATE - MTLF	DITBAL	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287019	ACCUM DEFERRED INC TAX - STATE - GLLIF	DITBAL	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287020	ACCUM DIT - SOGA UPL	FERC	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287021	ACCUM DIT - SOGA UPL - STATE	FERC	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287022	ACCUM DIT - EPUD	OR	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287023	ACCUM DIT - EPUD - STATE	OR	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287024	ACCUM DIT - REPAIR ALLOW	DGP	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287025	ACCUM DIT - REPAIR ALLOW - STATE	DGP	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287026	CHOLLA TAX BENEFITS AMORT	SG	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287027	ACCUM DIT - SOGA PPL	WYP	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287028	ACCUM DIT - SOGA PPL - STATE	WYP	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287029	CHOLLA CONTRACT DISCOUNT AMORT	SG	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287030	PMI - SALE OF ASSETS	SE	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287031	PMI - DEPRECIATION (TAX)	SE	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287032	PMI - DEPRECIATION (BOOK)	SE	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287033	PMI - AMORT DEVELOP EXPENSE	SE	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287034	PMI - REBUILD EQUIP EXPENSE	SE	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287035	PMI - RECEDING FACE EXPENSE	SE	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287036	PMI - DEVELOPMENT COSTS	SE	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287037	PMI - REPAIRS & MAINTENANCE	SE	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287038	PMI - DEPRECIATION (TAX) - STATE	SE	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287039	PMI - DEPRECIATION (BOOK) - STATE	SE	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287040	PMI - REBUILD EQUIP EXPENSE - STATE	SE	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287221	DTA 415.933 RL Contra-Carbon Decomm-ID	IDU	(298)	-	-	-	-	-	(298)		
2821000	AC DEF TAX-UTILITY	287222	DTA 415.934 RL Contra-Carbon Decomm-UT	UT	(1,992)	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287223	DTA 415.935 RL Contra-Carbon Decomm-WY	WYP	(55)	-	-	-	(55)	-	-		
2821000	AC DEF TAX-UTILITY	287301	DTA 105.471 UT Klamath Relicensing	OTHER	8,681	-	-	-	-	-	8,681		
2821000	AC DEF TAX-UTILITY	287469	DTL 730.170 RA FAS133	OTHER	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287602	DTL EPUD	OR	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287603	DTL FERC SOGA-UPL	FERC	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287604	DTL FERC SOGA-PPL	WYP	-	-	-	-	-	-	-		
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	DITBAL	(2,710,698)	(60,683)	(673,922)	(179,758)	(399,305)	(1,192,429)	(159,743)		
2821000	AC DEF TAX-UTILITY	287606	DTL PP&E Adjustment	DITBAL	-	-	-	-	-	-	-		
2821000 Total					(4,083)	(59)	(1,018)	(313)	(619)	(1,803)	(270)	(1)	-



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
2821000	AC DEF TAX-UTILITY	287808	DTL Safe Harbor Lease Cholla	SG	(547)	(8)	(148)	(44)	(75)	(239)	(32)	(0)	-
2821000	AC DEF TAX-UTILITY	287811	DTL Repair Allowances PPL	DGP	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287670	DTL 320.100 POLLUTIONCONTROLFACILITY(BK/	SG	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287678	DTL 320.210 R & E SEC. 174 DEDUCTION	SO	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287692	DTL 610.005N Sec 17	SO	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287703	DTL 610.110N 99-00 RAR	SO	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287740	DTL 110.200 TAX PERCENTAGE DEPLETION	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287753	DTL 110.100 BOOK DEPLETION	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287765	DTL 610.095N Roll	SO	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287766	DTL 610.100N Amort	SO	50	1	14	4	6	21	3	0	-
2821000	AC DEF TAX-UTILITY	287767	DTL 610.070N NOPA	SO	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287768	DTL 415.705 REG ASSET BPA OR BALANCING A	OTHER	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287769	DTL 425.385 REG ASSET BPA ID BALANCING A	IDU	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287771	DTL 110.205 SRC tax depletion	SE	127	2	32	10	19	56	8	0	-
2821000	AC DEF TAX-UTILITY	287772	DTL 505.800 State Tax Ded on Fed TR	OTHER	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287773	DTL 610.121N Contingency Tracking FERC 2	OTHER	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287775	DTL 610.210 IRS Audit Adj 95-00 Ppd Srea	OTHER	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287776	DTL 610.212 Reversal of 2001 IRS Audit A	OTHER	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287777	DTL 610.213 Proposed Audit Adj. (2002) (OTHER	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287778	DTL 610.214 Proposed Audit Adj. (2003) (OTHER	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287785	DTL 105.144 Sec 1031 Exchange - CWIP	SO	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287788	DTL 110.105 SRC BOOK DEPLETION	SE	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287928	DTL 425.310 Hydro Relicensing Obligation	OTHER	(3,536)	-	-	-	-	-	-	-	(3,536)
2821000	AC DEF TAX-UTILITY	287962	DTL - Fixed Assets - State Modifications	SO	-	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY	287963	DTL - Fixed Assets - State Modif Fed De	SO	-	-	-	-	-	-	-	-	-
2821000 Total					(2,712,735)	(60,756)	(675,139)	(180,127)	(400,085)	(1,196,553)	(160,354)	(6,417)	5,145
2830000	ACC DEF TAX-OTHER	287936	DTL 205.025 PMI Fuel Cost Adjustment	SE	(154)	(2)	(38)	(12)	(23)	(68)	(10)	(0)	-
2830000 Total					(154)	(2)	(38)	(12)	(23)	(68)	(10)	(0)	-
2831000	AC DEF IN TX UTIL	137200	DTL 430.117 Reg Asset Current - DSM	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137201	DTL 415.869 RA CA Def NPC - Current	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137230	DTL 425.104 RA-OR Asset Sale Gain GB-C	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137302	DTL 415.886 RA ID Def NPC - Current	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137304	DTL 415.888 RA UT Def NPC - Current	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137306	DTL 415.901 RA WY Def NPC - Current	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137313	DTL 415.905 RA OR RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137314	DTL 415.902 RA UT RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137315	DTL 415.903 RA WA RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137316	DTL 415.904 RA WY RECs in Rate - Current	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137321	DTL 415.907 RA CA Solar Feed-in Tari - C	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137323	DTL 415.908 RA OR Solar Feed-in Tari - C	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137328	DTL 425.102 RA CA GHG Reg Assets - C	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137329	DTL 425.103 RA Other Reg Assets - C	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137331	DTL 205.100 Coal Pile Inventory Adjust	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137335	DTL 505.125 Accrued Royalties	SE	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137341	DTL 705.240 RA-Alt Rate Energy Prgm CA	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137500	DTL 210.100 Prepaid Reg Fees - OR PUC	OR	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137501	DTL 210.120 Prepaid Reg Fees - UT PSC	UT	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137502	DTL 210.130 Prepaid Reg Fees - ID PUC	IDU	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137503	DTL 210.140 Prepaid Reg Fees - WY PSC	WYP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137504	DTL 210.180 Prepaid Membership Fees	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137505	DTL 210.200 Prepaid Property Taxes	GPS	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137506	DTL 505.800 State Tax Ded on Fed TR	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137507	DTL 210.185 Ppd Aircraft Maintenance	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137508	DTL 740.100 PostMerger Loss-Reacco Debt	SNP	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137509	DTL 415.585 RA OR Sch 203 BlackCapSolar	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137510	DTL 415.815 Insurance Reserve - Current	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137511	DTL 210.190 Prepaid Water Rights	SG	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137512	DTL 320.291 Prepaid IBEW 57 PensionCont	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	137513	DTL 210.195 Prepaid Surety Bond Costs	SO	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286896	DTL 415.734 RA-Cholla Unrec Plant-CA	CA	(86)	(86)	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286898	DTL 415.736 RA-Cholla Unrec Plant-WY	WYP	(793)	-	-	-	(793)	-	-	-	-
2831000	AC DEF IN TX UTIL	286899	DTL 415.939 RA - Carbon Pll DeclInv-WY	WYP	40	-	-	-	40	-	-	-	-
2831000	AC DEF IN TX UTIL	286901	DTL 415.938 RA - Carbon Pll DeclInv-CA	CA	13	13	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286902	DTL 415.918 RA-RPS Compliance Purchases	OTHER	-	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286903	DTL 320.271 Contra RA-Pension Plan CTG	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
2831000	AC DEF IN TX UTIL	286904	DTL 415.520 RA - WA Decoupling Mech	OTHER	(97)	-	-	-	-	-	-	-	(97)
2831000	AC DEF IN TX UTIL	286905	DTL 415.530 RA-ID 2017 Protocol-MSP Def	IDU	(74)	-	-	-	-	-	(74)	-	-
2831000	AC DEF IN TX UTIL	286906	DTL 415.531 RA-UT 2017 Protocol-MSP Def	UT	(2,996)	-	-	-	-	(2,996)	-	-	-
2831000	AC DEF IN TX UTIL	286907	DTL 415.532 RA-WY 2017 Protocol-MSP Def	WYP	(983)	-	-	-	-	(983)	-	-	-
2831000	AC DEF IN TX UTIL	286908	DTL 210.201 Property Tax	GPS	(3,392)	(74)	(955)	(268)	(439)	(1,464)	(192)	(1)	-
2831000	AC DEF IN TX UTIL	286909	DTL 720.815 Post-Retirement Asset	SO	(6,798)	(147)	(1,913)	(538)	(879)	(2,935)	(384)	(2)	-
2831000	AC DEF IN TX UTIL	286910	DTL 415.200 RA-OR Transp Elect PilotPgm	OTHER	(392)	-	-	-	-	-	-	-	(392)



Deferred Income Tax Balance
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
2831000	AC DEF IN TX UTIL	286911	DTL 415.430 - RA-Transp Elect Pilot-CA	OTHER	94	-	-	-	-	-	94	
2831000	AC DEF IN TX UTIL	286912	DTL 415.431 - RA-Transp Elect Pilot-WA	OTHER	(44)	-	-	-	-	-	(44)	
2831000	AC DEF IN TX UTIL	286913	DTL 415.720 RA-OR Community Solar	OTHER	(217)	-	-	-	-	-	(217)	
2831000	AC DEF IN TX UTIL	286917	DTL 415.260 RA-Fire Risk Mitigation-CA	OTHER	(1,870)	-	-	-	-	-	(1,870)	
2831000	AC DEF IN TX UTIL	286918	DTL 210.175 - Prepaid - FSA O&M - East	SG	(299)	(5)	(81)	(24)	(41)	(130)	(17)	(0)
2831000	AC DEF IN TX UTIL	286919	DTL 210.175 - Prepaid - FSA O&M - West	SG	(165)	(2)	(45)	(13)	(23)	(72)	(10)	(0)
2831000	AC DEF IN TX UTIL	286925	DTL 415.728 Contra RA-Cholla U4-OR	OR	14	-	14	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286926	DTL 415.729 Contra RA-Cholla U4-UT	UT	24	-	-	-	-	24	-	-
2831000	AC DEF IN TX UTIL	286927	DTL 415.730 Contra RA-Cholla U4-WY	OTHER	8	-	-	-	-	-	-	8
2831000	AC DEF IN TX UTIL	286928	DTL 415.833 RA-Pension Settlement-CA	OTHER	(75)	-	-	-	-	-	-	(75)
2831000	AC DEF IN TX UTIL	286929	DTL 415.841 RA-Emerg Svc Prgrms-BS-CA	OTHER	82	-	-	-	-	-	-	82
2831000	AC DEF IN TX UTIL	286930	DTL 415.426-RA-2020 GRC-AMI Meter-OR	OTHER	(305)	-	-	-	-	-	-	(305)
2831000	AC DEF IN TX UTIL	286931	DTL 415.724-RA-Cholla U4-TaxFlowthrough	SG	(18)	(0)	(5)	(1)	(2)	(8)	(1)	(0)
2831000	AC DEF IN TX UTIL	286933	DTL 415.645 RA-Oregon OCAT Expense Def	OTHER	(24)	-	-	-	-	-	-	(24)
2831000	AC DEF IN TX UTIL	287341	DTA 910.530 Injuries & Damages Accrual	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287487	DTA 415.927 RL-Depreciation Decrease-WA	WA	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287501	ADIT MISC. CONTRACTS/DEPOSITS	SG	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287502	ADIT SETTLE PURCHASE PWR AGREE - STATE	SG	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287503	ADIT MISC. DEF. CREDITS	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287504	ADIT OTHER M-1 LINE 8 DIFFS - STATE	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287505	ADIT SPECIAL ASSESSMENT - DOE	TROJD	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287506	ADIT SPECIAL ASSESSMENT - DOE - STATE	TROJD	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287507	ACCUM DIT - FAS106	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287508	ACCUM DIT - FAS106 - STATE	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287509	ADIT REGULATORY ASSET 186.2 - FED	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287510	ADIT REGULATORY ASSET 186.2 - STATE	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287511	ACCUM DIT - COAL PILE INVENTORY	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287512	ACCUM DIT - COAL PILE INVENTORY - STATE	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287513	ACCUM DIT - CAL & OREGON PROP TAX - FED	GPS	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287514	ACCUM DIT - CAL & OREGON PROP TAX-STATE	GPS	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287515	DIT - POST MERGER DEBT LOST	SNP	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287516	DIT - POST MERGER DEBT LOST - STATE	SNP	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287517	ACCUM DIT - MERGER COST AMORT - FED	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287518	ACCUM DIT - MERGER COST AMORT - STATE	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287519	ACCUM DIT-APS ABANDONMENT	SGCT	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287520	ACCUM DIT-APS ABANDONMENT-STATE	SG	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287521	ACCUM DIT - WEATHERIZATION	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287522	ACCUM DIT - WEATHERIZATION - STATE	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287523	ADIT - IDAHO CUSTOMER BAL ACCT - FED	IDU	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287524	ADIT - IDAHO CUSTOMER BAL ACCT - STATE	IDU	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287525	ADIT - PREPAID TAXES	GPS	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287526	ADIT - PREPAID TAXES - STATE	GPS	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287527	ADIT - TRUST INC + EXP	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287528	ADIT - TRUST INC + EXP - STATE	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287529	ADIT - AGNEW ROYALTY PAYMENT - FED	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287530	ADIT - AGNEW ROYALTY PAYMENT - STATE	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287531	ADIT - ENVIRONMENTAL CLEANUP	SG	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287532	ADIT - ENVIRONMENTAL CLEANUP - STATE	SG	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287533	ADIT - EXTRACTION TAX	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287534	ADIT - EXTRACTION TAX - STATE	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287539	INVENTORY ADJ. - GLENROCK - FED	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287540	INVENTORY ADJ. - GLENROCK - STATE	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287541	ADIT - MINE ROAD RELOCATION - FED	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287542	ADIT - MINE ROAD RELOCATION - STATE	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287543	ADIT - SECTION 453A INSTALLMENT - FED	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287544	ADIT - SECTION 453A INSTALLMENT - STATE	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287545	ADIT - POLLUTION CONTROL - STATE	SNP	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287546	ADIT - POLLUTION CONTROL - STATE	SNP	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287547	R&E - SOLAR II PROJECT - FED	SG	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287548	R&E - SOLAR II PROJECT - STATE	SG	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287549	R&E - BSIP-SAP WRITE-OFF	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287550	R&E - BSIP-SAP WRITE-OFF-STATE	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287551	PMI - AMORT SOFTWARE EXP	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287552	PMI - MISC	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287554	PMI - ACCOUNTING CHANGE - INV.	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287555	PMI - MISC	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287556	CMC - INVENTORY ADJ. - OVERBURDEN	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287557	CMC - INVENTORY ADJ. - OVERBURDEN STATE	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287558	GCC - PENSION EXPENSE	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287560	GCC - BONUS LIABILITY	SE	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287562	ELECTRIC MUTUAL INS RECEIVABLE - STATE	SO	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287569	DTL 720.800 FAS 158 Pension Liability	SO	(157)	(3)	(44)	(12)	(20)	(68)	(9)	(0)



Deferred Income Tax Balance
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287570	DTL 415.701 CA Deferred Intervenor Fundi	OTHER	(16)	-	-	-	-	-	(16)
2831000	AC DEF IN TX UTIL	287571	DTL 415.702 Reg Asset-Lake Side Lig. Dam	WYU	(183)	-	-	(183)	-	-	-
2831000	AC DEF IN TX UTIL	287572	DTL 415.872 Deferred Excess Net Power Co	OTHER	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287574	DTL 415.891 WY-2006 Transition Severance	WYU	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287575	DTL 425.125 Deferred Coal Cost-Arch	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287576	DTL 430.110 REG ASSET RECLASS	OTHER	(2,639)	-	-	-	-	-	(2,639)
2831000	AC DEF IN TX UTIL	287577	DTL 415.820 Contra Penson Reg Asset MMT &	OR	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287578	DTL 415.821 Contra Penson Reg Asset MMT &	WYU	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287579	DTL 415.822 Reg Asset Pension MMT UT	UT	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287580	DTL 415.823 Contra Penson Reg Asset CTG U	UT	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287581	DTL 415.824 Contra Penson Reg Asset MMT &	CA	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287582	DTL 415.825 Contra Penson Reg Asset CTG W	WA	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287585	DTL 415.828 Reg Asset - FAS 158 Post - R	WYP	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287586	DTL 415.829 Reg Asset - Post - Ret MMT U	UT	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287587	DTL 415.830 Reg Asset - Post - Ret MMT J	IDU	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287588	DTL 415.831 Reg Asset - Post - Ret MMT C	CA	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287590	DTL 415.840 Reg Asset - Deferred OR Incl	OTHER	(4)	-	-	-	-	-	(4)
2831000	AC DEF IN TX UTIL	287591	DTL 415.301 Environmental Clean-up Accru	WA	544	-	544	-	-	-	-
2831000	AC DEF IN TX UTIL	287592	DTL 705.300 Reg Liab-Def Benefit-Arch Se	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287593	DTL 415.874 Deferred Net Power Costs-WY	OTHER	(3,320)	-	-	-	-	-	(3,320)
2831000	AC DEF IN TX UTIL	287594	DTL 720.830 Western Coal Carrier FAS 106	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287596	DTL 415.892 Deferred Net Power Costs - I	OTHER	(6,724)	-	-	-	-	-	(6,724)
2831000	AC DEF IN TX UTIL	287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	(71)	-	-	-	(71)	-	-
2831000	AC DEF IN TX UTIL	287601	DTL 415.677 RA Pref Stock Redemption WA	OTHER	(12)	-	-	-	-	-	(12)
2831000	AC DEF IN TX UTIL	287613	DTL 605.100 Trojan Decommissioning Costs	TROJD	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287614	DTL 430.100 Weatherization	OTHER	(3,157)	-	-	-	-	-	(3,157)
2831000	AC DEF IN TX UTIL	287616	DTL Interim provision reg assets/Liabli	OTHER	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287617	DTL 320.130 May 2000 Transition Plan Cos	IDU	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287618	DTL 320.140 May 2000 Transition Plan Cos	OR	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287619	DTL 320.150 May 2000 Transition Plan Cos	UT	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287620	DTL 320.160 May 2000 Transition Plan Cos	WYP	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287621	DTL 320.170 May 2000 Transition Plan Cos	WYU	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287622	DTL 320.230 FAS 87/88 Pension Writeoff -	UT	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287623	DTL 320.180 Y2K Expense-OR	OTHER	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287624	DTL 320.220 Glenrock Excluding Reclamat	UT	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287625	DTL 320.195 97 Software WriteDown-UT	UT	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287626	DTL 320.205 99 Software WriteDown-UT	UT	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287627	DTL 320.110 Transition Team Costs-UT	UT	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287628	DTL 415.660 Noell Kempf CAP - UT	UT	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287629	DTL 415.670 P&M Strike Amortization - UT	UT	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287630	DTL 320.240 98 Early Retirement-OR rate	OR	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287634	DTL 415.300 Environmental Clean-up Accru	SO	(22,053)	(478)	(6,206)	(1,745)	(2,852)	(9,520)	(1,245)
2831000	AC DEF IN TX UTIL	287635	DTL 415.500 Cholla Pll Transact Costs-AP	SGCT	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287636	DTL 415.570 Trail Mountain Mine Closure	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287637	DTL 415.580 Trail Moutain Unrecovered In	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287638	DTL 415.640 IDAI Costs - direct access C	CA	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287639	DTL 415.510 WA Disallowed Colstrip 3-Wr	WA	(7)	-	(7)	-	-	-	-
2831000	AC DEF IN TX UTIL	287640	DTL 415.680 Deferred Intervenor Funding	OTHER	(435)	-	-	-	-	-	(435)
2831000	AC DEF IN TX UTIL	287641	DTL 415.650 SB 1149-Related Regulatory A	OTHER	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287644	DTL 415.690 Contra-reg assets - transit	SO	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287645	DTL 320.250 WA state Transition Costs	WA	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287646	DTL 145.010 Glenrock Rolation - UT rat	UT	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	(17)	-	-	-	-	-	(17)
2831000	AC DEF IN TX UTIL	287650	DTL 205.100 Coal Pile Inventory Adjustme	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287653	DTL 425.250 TGS Buyout	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)
2831000	AC DEF IN TX UTIL	287654	DTL 425.260 Lakeview Buyout	SG	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287655	DTL 425.270 Buffalo Settlement	SG	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287656	DTL 425.280 Joseph Settlement	SG	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287657	DTL 425.290 TriState Firm Wheeling	SG	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287658	DTL 425.300 Mead Phoenix Availability&Tr	SG	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287659	DTL 425.340 Finh Cogen Settlement	SG	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287660	DTL 425.350 Option Purchases	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287661	DTL 425.360 Hermiston Swap	SG	(679)	(10)	(184)	(55)	(93)	(296)	(39)
2831000	AC DEF IN TX UTIL	287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	(605)	-	(605)	-	-	-	-
2831000	AC DEF IN TX UTIL	287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	(823)	-	-	-	-	(823)	-
2831000	AC DEF IN TX UTIL	287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	(68)	-	-	-	-	-	(68)
2831000	AC DEF IN TX UTIL	287666	DTL 210.140 Prepaid Taxes - WY PSC	WYP	(36)	-	-	-	-	-	(36)
2831000	AC DEF IN TX UTIL	287667	DTL 210.150 Prepaid Taxes - CA Property	GPS	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287668	DTL 210.160 Prepaid Taxes - OR Property	GPS	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287669	DTL 210.180 PRE MEM	SO	(612)	(13)	(172)	(48)	(79)	(264)	(35)
2831000	AC DEF IN TX UTIL	287670	DTL 330.100 PollutionControl/Facility/Bk/	SG	-	-	-	-	-	-	-



Deferred Income Tax Balance
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
2831000	AC DEF IN TX UTIL	287672	DTL 900.210 YAKIMA H	WA	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	(905)	(18)	(246)	(69)	(117)	(403)	(51)	(0)
2831000	AC DEF IN TX UTIL	287678	DTL 320.210 R & E - Sec 174 Deduction	SO	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287681	DTL 920.110 Bridger Extraction Taxes Pay	SE	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287682	DTL 705.190 Oregon Share of Hermiston	OR	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287683	DTL 205.200 Coal M&S Inventory Write-Off	SE	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287685	DTL 425.390 Idaho Customer Balancing Acc	OTHER	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287686	DTL 605.710 Reverse Accrued Final Reclam	SE	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287689	DTL 205.100N, 99-00 RAR	SO	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287690	DTL 610.112N, BCC 99-00 RAR	SE	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287691	DTL 610.065N, 99-00 RAR	SO	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287692	DTL 610.005N, SEC. 174	SO	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287693	DTL 610.030N, 99-00 RAR - BCC	SE	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287694	DTL 610.095N, 99-00 RAR	SO	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287695	DTL 610.120, REG ASSET TRAIL MTN	SE	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287697	DTL 610.130, REG ASSET, SCH 781 INCENT	OR	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287698	DTL 610.135, REG ASSET, SB 1149	OTHER	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287702	DTL 610.057N, BCC 99-00 RAR	SE	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287704	DTL 415.585 Regulatory Liability	OR	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287706	DTL 610.100 COAL MINE DEVT PMI	SE	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287707	DTL 610.141 WA RATE REFUNDS	OTHER	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	(4,136)	(90)	(1,164)	(327)	(535)	(1,786)	(234)	(1)
2831000	AC DEF IN TX UTIL	287717	DTL 610.058N PMI FLOW-THRU 94.98 APPEALS	SE	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287718	DTL 610.111 PMI GAIN/LOSS ON ASSETS	SE	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287719	DTL 910.910 PMI SEC. 471 INV ADJ	SE	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287720	DTL 610.100 PMI DEV'T COST AMORT	SE	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287721	DTL 610.115 PMI OVERBURDEN REMOVAL	SE	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287722	DTL 505.510 PMI VAC ACCRUAL	SE	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287723	DTL 205.411 PMI SEC. 263A	SE	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287724	DTL PMI RENT EXPENSE (SAFE HARBOR LEASE)	SE	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287726	DTL PMI PP&E	SE	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287727	DTL PMI MISC TIMING DIFFERENCES	SE	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287728	DTL 415.800 GRID WST	SG	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287729	DTL 610.142 UT HOME	OTHER	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287730	DTL 610.143 WA LOW ENERGY PROGRAM	OTHER	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287731	DTL 610.100N AMORT NOPAS 99-00 RAR	SO	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287733	DTL 210.000 PREPAID IBEW 57 MEDICAL	OTHER	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287735	DTL 910.905 PMI Cost Depletion	SE	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287736	DTL 415.555 WY Def Net Power Costs	WYP	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287737	DTL 415.803 RTO Grid West N/R-W/O-WA	WA	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287738	DTL 320.270 Reg Asset FAS 158 Pension	SO	(101,768)	(2,206)	(28,641)	(8,053)	(13,163)	(43,934)	(5,746)	(27)
2831000	AC DEF IN TX UTIL	287739	DTL 320.280 Reg Asset FAS 158 Post-Ret	SO	1,809	39	509	143	234	781	102	0
2831000	AC DEF IN TX UTIL	287747	DTL 705.240 CA Energy Program	OTHER	(11)	-	-	-	-	-	-	(11)
2831000	AC DEF IN TX UTIL	287748	DTL 705.251 A&G Credit - OR	OR	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287749	DTL 425.205 Misc Def Dr-Prop Damage Repa	SO	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287750	DTL 425.310 Hydro Relicensing Obligation	OTHER	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287751	DTL 605.710 Reverse Accrued Final Reclam	SE	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287752	DTL 910.240 Legal Reserve	SO	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287753	DTL 110.100 Book Depletion	SE	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287760	DTL 415.896 WA - Chehalis Plant Rev Req	WA	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287762	DTL 705.260 Reg Asset	WA	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287763	DTL 715.720 NW Power	OTHER	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287764	DTL 610.146 OR Reg	OR	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287768	DTL 415.700 REG ASST	OTHER	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	OTHER	(1,202)	-	-	-	-	-	-	(1,202)
2831000	AC DEF IN TX UTIL	287772	DTL 505.800 State Tax Ded on Fed TR	OTHER	0	-	-	-	-	-	-	0
2831000	AC DEF IN TX UTIL	287774	DTL 610.122N Contingency Tracking FERC 2	OTHER	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287779	DTL 415.850 Unrec Pt	SG	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287781	DTL 415.870 Del CA	OTHER	(1,050)	-	-	-	-	-	-	(1,050)
2831000	AC DEF IN TX UTIL	287782	DTL 415.871 Del Wy	OTHER	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287784	DTL 415.900 OR SB RE	OTHER	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287786	DTL 415.890 ID MEHC 2006 TRANSITION COST	IDU	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287787	DTL 415.895 OR - RCAC SEP-DEC 07	OR	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287789	DTL 415.804 RTO GW	OR	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287790	DTL 415.805 RTO Grid West N/R - WY	WYP	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287791	DTL 415.806 RTO GW	IDU	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287792	DTL 505.125 ACCRUED ROYALTIES	SE	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287801	ADIT INVESTMENTS - FED	GPS	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287802	ADIT INVESTMENTS - STATE	GPS	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL	287840	DTL 415.410 RA Enerov West Mining	SE	(67,678)	(982)	(16,877)	(5,184)	(10,259)	(29,876)	(4,477)	(24)
2831000	AC DEF IN TX UTIL	287841	DTL 415.411 ContraRA DeerCreekAband CA	CA	614	614	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287842	DTL 415.412 ContraRd DeerCreekAband ID	IDU	563	-	-	-	-	-	563	-



Deferred Income Tax Balance
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287843	DTL 415.413 ContraRA DeerCreekAband OR	OR	2,403	-	2,403	-	-	-	-
2831000	AC DEF IN TX UTIL	287844	DTL 415.414 ContraRA DeerCreekAband UT	UT	824	-	-	-	824	-	-
2831000	AC DEF IN TX UTIL	287845	DTL 415.415 ContraRA DeerCreekAband WA	WA	2,698	-	-	2,698	-	-	-
2831000	AC DEF IN TX UTIL	287846	DTL 415.416 ContraRA DeerCreekAband WY	WYU	729	-	-	-	729	-	-
2831000	AC DEF IN TX UTIL	287847	DTL 415.423 Contra PP&E Deer Creek	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287848	DTL 320.281 RA Post-Ret Settlement Loss	SD	(1,442)	(31)	(406)	(114)	(187)	(623)	(81)
2831000	AC DEF IN TX UTIL	287849	DTL 415.424 ContraRA DeerCreekAband	SF	25,797	374	6,433	1,976	3,910	11,388	1,706
2831000	AC DEF IN TX UTIL	287850	DTL 415.425 Contra RA UMWA Pension	OTHER	1,168	-	-	-	-	-	9
2831000	AC DEF IN TX UTIL	287851	DTL 415.417 Contra RA UMWA Pension CA	OTHER	376	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287855	DTL 415.421 Contra RA UMWA Pension WA	OTHER	1,991	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287857	DTL 415.545 Reg Asset WA Merwin Project	OTHER	1	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287858	DTL 415.676 RA Pref Stock Redemption-WY	OTHER	(26)	-	-	-	-	-	(26)
2831000	AC DEF IN TX UTIL	287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER	(118)	-	-	-	-	-	(118)
2831000	AC DEF IN TX UTIL	287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	(117)	-	-	-	-	-	(117)
2831000	AC DEF IN TX UTIL	287862	DTL 415.893 OR MEHC Transition Service C	OTHER	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287863	DTL 415.851 Powerdale Decom Cost Amort-C	CA	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287864	DTL 415.852 Powerdale Decom Cost Amort-I	IDU	(4)	-	-	-	-	(4)	-
2831000	AC DEF IN TX UTIL	287865	DTL 415.853 Powerdale Decom Cost Amort-O	OR	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287866	DTL 415.854 Powerdale Decom Cost Amort-W	WA	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287867	DTL 415.856 Powerdale Decom Cost Amort-W	WYU	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287868	DTL 415.858 Reg Asset-WY-Def Overburden	WYP	(330)	-	-	-	(330)	-	-
2831000	AC DEF IN TX UTIL	287869	DTL 415.859 Reg Asset-WY Def Advertising	OTHER	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287870	DTL 415.865 Reg Asset-UT Major Plant Add	OTHER	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287871	DTL 415.866 Reg Asset-OR Solar Feed-In T	OTHER	(1,362)	-	-	-	-	-	(1,362)
2831000	AC DEF IN TX UTIL	287872	DTL 720.841 RA Tax Adj on PR Benefit-CA	OTHER	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287873	DTL 720.842 RA Tax Adj on PR Benefit-ID	OTHER	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287874	DTL 720.843 RA Tax Adj on PR Benefit-OR	OTHER	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287875	DTL 720.844 RA Tax Adj on PR Benefit-UT	OTHER	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287876	DTL 720.845 RA Tax Adj on PR Benefit-WA	OTHER	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287877	DTL 720.846 RA Tax Adj on PR Benefit-WY	OTHER	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287878	DTL 415.406 RA Utah ECAM	OTHER	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287879	DTL 415.898 Deferred Coal Cost Naughton	SE	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287880	DTL 415.897 Transition Severance Cost CA	CA	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287881	DTL 415.705 RA - Tax Rev Reg Adj-WY	WYU	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287882	DTL 415.876 Deferred Net Power Costs-OR	OTHER	(554)	-	-	-	-	-	(554)
2831000	AC DEF IN TX UTIL	287883	DTL 430.116 RA Fed Int Exp (ID)	OTHER	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287884	DTL 415.867 Reg Asset - CA Solar Feed-in	OTHER	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287887	DTL 415.881 Def of Excess RECs UT	OTHER	(16)	-	-	-	-	-	(16)
2831000	AC DEF IN TX UTIL	287888	DTL 415.882 Def of Excess RECs WA	OTHER	(78)	-	-	-	-	-	(78)
2831000	AC DEF IN TX UTIL	287889	DTL 415.883 Def of Excess RECs WY	OTHER	(33)	-	-	-	-	-	(33)
2831000	AC DEF IN TX UTIL	287893	DTL 415.910 Naughton Unit #3 Costs	SG	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287894	DTL 415.912 OR-Contra Reg A Naughton #3	OR	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287895	DTL 415.913 WA-Contra Reg A Naughton #3	OTHER	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287896	DTL 415.875 Def Net Power Cost - UT	OTHER	(12,744)	-	-	-	-	-	(12,744)
2831000	AC DEF IN TX UTIL	287897	DTL 425.400 RA - UT Klamath Relicensing	OTHER	(2,482)	-	-	-	-	-	(2,482)
2831000	AC DEF IN TX UTIL	287899	DTL 415.878 RA-UT Liq Damages	UT	(116)	-	-	-	(116)	-	-
2831000	AC DEF IN TX UTIL	287903	DTL 415.879 RA-Liq Damages N2-WY	WYP	(19)	-	-	(19)	-	-	-
2831000	AC DEF IN TX UTIL	287904	DTL 415.845 RA-ORSch94 Dist SafetySurch	OTHER	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287906	DTL 415.863 RA-UT Subscriber Solar Proq	UT	(463)	-	-	-	(463)	-	-
2831000	AC DEF IN TX UTIL	287907	DTL 210.185-Prepaid Aircraft Maint Cost	SG	(63)	(17)	(5)	(9)	(4)	(0)	-
2831000	AC DEF IN TX UTIL	287908	DTL 210.190 - Prepaid Water Rights	SG	(135)	(2)	(37)	(11)	(19)	(59)	(8)
2831000	AC DEF IN TX UTIL	287909	DTL 210.195 - Prepaid Surety Bond Costs	SO	(11)	(0)	(3)	(1)	(5)	(1)	(0)
2831000	AC DEF IN TX UTIL	287916	DTL 705.455 RL - WY Property Ins Res	WYP	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287917	DTL 705.451 - RL - OR Property Ins Res	OR	(3,270)	-	(3,270)	-	-	-	-
2831000	AC DEF IN TX UTIL	287918	DTL 705.400 RL - OR Injury & Damage Res	OR	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287919	DTL 425.105 RA-OR Asset Sale Gain GB-NC	OTHER	(340)	-	-	-	-	-	(340)
2831000	AC DEF IN TX UTIL	287932	DTL 415.894 RA-REC Sales Deferral - CA	OTHER	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287933	DTL 320.282 RA PostRet Stiml Loss-CC-UT	UT	(381)	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287934	DTL 320.283-RA PostRet Stiml Loss-CC-WY	WYU	(0)	-	-	(0)	-	-	-
2831000	AC DEF IN TX UTIL	287935	DTL 415.936 RA - Carbon Pli Decom/Inv	SG	(819)	(12)	(222)	(67)	(112)	(358)	(47)
2831000	AC DEF IN TX UTIL	287939	DTL 415.115 RA-UT STEP Pilot Program	OTHER	4,090	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287941	DTL 430.111 Reg Asset - SB 1149 Balance	OTHER	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287942	DTL 430.112 Reg Asset - Other - Balance	OTHER	(754)	-	-	-	-	-	(754)
2831000	AC DEF IN TX UTIL	287943	DTL 430.113 Reg Asset - Def NPC Balance	OTHER	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287944	DTL - REG. ASSET FEDERAL INT EXP	UT	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287945	DTL 720.840 REG ASSET MEDICARE SUBSIDY	OTHER	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287946	DTL FAS 109 DEFERRED TAX ASSET-WA FLOW-T	WA	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287947	DTL 415.501 Cholla Plant Transaction Cos	IDU	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287948	DTL 415.502 Cholla Plant Transaction Cos	OR	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287949	DTL 415.503 Cholla Plant Transaction Cos	WA	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287961	DTL Reg Asset Federal Int Exp (WY)	OTHER	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287967	DTL LT Prepaid IBEW 57 Pension Contribut	OTHER	-	-	-	-	-	-	-



Deferred Income Tax Balance
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
2831000	AC DEF IN TX UTIL 287968	DTL 415.914 RA UT Naughton U3 Cost	UT	-	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL 287969	DTL 415.915 RA WY Naughton U3 Cost	WYP	-	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL 287970	DTL 415.815 Insurance Rec Accruals	SO	-	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL 287971	DTL 415.868 RA UT Solar Incentive Prog	OTHER	(4,090)	-	-	-	-	-	-	(4,090)	
2831000	AC DEF IN TX UTIL 287975	DTL 415.655 RA - CA GHG Allowances	OTHER	(726)	-	-	-	-	-	-	(726)	
2831000	AC DEF IN TX UTIL 287976	DTL 415.884 RA - CURRENT RECLASS-OTHER	OTHER	-	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL 287977	DTL 415.885 RA-NONCURRENT RECLASS-OTHER	OTHER	(96)	-	-	-	-	-	-	(96)	
2831000	AC DEF IN TX UTIL 287978	DTL 415.906 RA OR RECs In Rate- NC	OTHER	(1)	-	-	-	-	-	-	(1)	
2831000	AC DEF IN TX UTIL 287979	DTL 415.917 RA - Naughton U3 Costs - CA	OTHER	-	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL 287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	28	-	-	-	-	28	-	-	
2831000	AC DEF IN TX UTIL 287982	DTL 415.921 RA-Depreciation Increase-UT	UT	(346)	-	-	-	(346)	-	-	-	
2831000	AC DEF IN TX UTIL 287983	DTL 415.922 RA-Depreciation Increase-WY	WYP	(1,196)	-	-	(1,196)	-	-	-	-	
2831000	AC DEF IN TX UTIL 287984	DTL 415.923 RA-Carbon Unrec Plant - ID	IDU	(59)	-	-	-	-	(59)	-	-	
2831000	AC DEF IN TX UTIL 287985	DTL 415.924 RA-Carbon Unrec Plant - UT	UT	(423)	-	-	-	(423)	-	-	-	
2831000	AC DEF IN TX UTIL 287986	DTL 415.925 RA-Carbon Unrec Plant - WY	WYP	(142)	-	-	(142)	-	-	-	-	
2831000	AC DEF IN TX UTIL 287987	DTL 415.930 RA-Carbon Decommission-ID	IDU	-	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL 287988	DTL 415.931 RA-Carbon Decommission-UT	UT	-	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL 287989	DTL 415.932 RA-Carbon Decommission-WY	WYP	-	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL 287990	DTL - PMI Def Tax	SE	-	-	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL 287994	DTL 415.929 RA-Carbon Decomm-CA	CA	(180)	(180)	-	-	-	-	-	-	
2831000	AC DEF IN TX UTIL 287996	DTL 415.675 RA Pref Stock Redemption-UT	OTHER	(75)	-	-	-	-	-	-	(75)	
2831000	AC DEF IN TX UTIL 287997	DTL 415.862 RA-CA Mobile Home Park Conv	OTHER	(53)	-	-	-	-	-	-	(53)	
2831000 Total				(226,154)	(3,301)	(51,734)	(11,183)	(27,671)	(84,358)	(10,402)	(52)	(37,452)
Grand Total				(2,443,435)	(53,011)	(627,022)	(147,803)	(353,854)	(1,089,483)	(143,737)	(6,489)	16,413



Investment Tax Credit Balance

13 Month Average: 12/2020

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2551000	ACC DEF ITC - FED	285602	ACCUM DEF ITC - PPL - 1983	ITC84	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285603	ACCUM DEF ITC - PPL - 1984	ITC85	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285604	ACCUM DEF ITC - PPL - 1985	ITC85	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285605	ACCUM DEF ITC - PPL - 1986	ITC86	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285606	ACCUM DEF ITC - PPL - 1987	ITC88	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285607	ACCUM DEF ITC - PPL - 1988	ITC89	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285608	JIM BRIDGER RETROFIT ITC - PPL	ITC90	(14)	(0)	(2)	(1)	(2)	(6)	(2)	-	-
2551000	ACC DEF ITC - FED	285609	ACCUM DEFERRED ITC - UPL - 70 PRE	SG	-	-	-	-	-	-	-	-	-
2551000	ACC DEF ITC - FED	285620	Accum Def ITC - Solar Arrays - 2013	SG	(122)	(2)	(33)	(10)	(17)	(53)	(7)	(0)	-
2551000	ACC DEF ITC - FED	285621	Accum Def ITC - Solar Arrays - 2014	SG	(83)	(1)	(22)	(7)	(11)	(36)	(5)	(0)	-
2551000	ACC DEF ITC - FED	285622	Accum Def ITC - Solar Battery	UT	(1,140)	-	-	-	-	(1,140)	-	-	-
2551000	ACC DEF ITC - FED	285623	Accum Def ITC - Solar Facility	UT	(508)	-	-	-	-	(508)	-	-	-
2551000 Total					(1,867)	(3)	(58)	(17)	(31)	(1,744)	(14)	(0)	-
2552000	ACC DEF ITC-IDAHO	285612	Acc Def Idaho ITC-ID situs ATL	IDU	(33)	-	-	-	-	-	-	(33)	-
2552000 Total					(33)	-	-	-	-	-	-	(33)	-
Grand Total					(1,900)	(3)	(58)	(17)	(31)	(1,744)	(47)	(0)	-

B20. CUSTOMER ADVANCES



Customer Advances
 13 Month Average: 12/2020
 Allocation Method - Factor 2020 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2520000	CUST ADV CONSTRUCT	0	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	(18,319)	-	(18,319)	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	(21,534)	(325)	(5,844)	(1,750)	(2,957)	(9,402)	(1,248)	(8)	-
2520000	CUST ADV CONSTRUCT	210550	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	(483)	-	-	-	-	(483)	-	-	-
2520000	CUST ADV CONSTRUCT	210550	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210552	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210553	(781)	(12)	(212)	(63)	(107)	(341)	(45)	(0)	-
2520000	CUST ADV CONSTRUCT	210556	(450)	-	-	-	-	(450)	-	-	-
2520000	CUST ADV CONSTRUCT	215438	(1)	-	-	(1)	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	285460	(70,535)	(1,063)	(19,142)	(5,732)	(9,685)	(30,797)	(4,089)	(26)	-
2520000 Total			(112,103)	(1,400)	(43,517)	(7,547)	(12,750)	(41,473)	(5,383)	(34)	-
2521000	CUST ADV CONST-UPL	0	-	-	-	-	-	-	-	-	-
2521000	CUST ADV CONST-UPL	0	-	-	-	-	-	-	-	-	-
2521000	CUST ADV CONST-UPL	0	-	-	-	-	-	-	-	-	-
2521000	CUST ADV CONST-UPL	0	-	-	-	-	-	-	-	-	-
2521000 Total			-	-	-	-	-	-	-	-	-
2521100	CUS ADV CONT REFUD	0	-	-	-	-	-	-	-	-	-
2521100	CUS ADV CONT REFUD	0	-	-	-	-	-	-	-	-	-
2521100	CUS ADV CONT REFUD	0	-	-	-	-	-	-	-	-	-
2521100	CUS ADV CONT REFUD	0	-	-	-	-	-	-	-	-	-
2521100	CUS ADV CONT REFUD	0	-	-	-	-	-	-	-	-	-
2521100 Total			-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	-	-	-	-	-	-	-	-	-
2523990 Total			-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	-	-	-	-	-	-	-	-	-
2524000 Total			-	-	-	-	-	-	-	-	-
2529000	UNDT PAY NONREFUND	0	-	-	-	-	-	-	-	-	-
2529000 Total			-	-	-	-	-	-	-	-	-
Grand Total			(112,103)	(1,400)	(43,517)	(7,547)	(12,750)	(41,473)	(5,383)	(34)	-