



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 Requested by Staff  
(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, 2019—Supplement

Send the completed Cover Sheet and the Report in an email addressed to [PUC.FilingCenter@state.or.us](mailto: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.

May 22, 2020

***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 2019—Supplement**

On May 15, 2020, PacifiCorp d/b/a Pacific Power (PacifiCorp or Company) filed its December 31, 2019 annual results of operations report in compliance with OAR 860-027-0070(1). In its filing, PacifiCorp committed to supplement its filing by May 22, 2020, with specific information Staff requested be submitted with the report.

PacifiCorp submits this filing to supplement its December 31, 2019 annual results of operations report with separate schedules of all regulatory assets and regulatory liabilities included in rate base and those excluded from rate base but included in PacifiCorp's books.

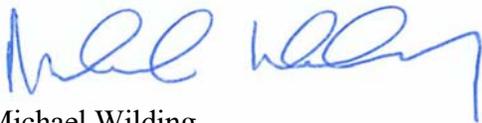
It is respectfully requested that all data requests regarding this matter be addressed to:

By email (preferred): [datarequest@pacificorp.com](mailto: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,



Michael Wilding  
Director, Net Power Costs & Regulatory Policy

Enclosures

cc: AWEC  
CUB

GL Acct	GL Description	Total Company Balance as of Dec 31, 2019	The Oregon Order that gave rise to the asset or liability account	Oregon-allocated Balance as of Dec 31, 2019	Included in 2019 Oregon ROO	Balancing Account
185851	Reg Asset-Cholla U4 - Elec PIt In Svc	23,431,738.00	TBD - regulatory assets set up in anticipation of Cholla U4 Closure.	-	N	No
185861	Reg Asset-Cholla U4 - CWIP	1,849,795.00	"	-	N	No
185862	Reg Asset-Cholla U4 - M&S	6,106,205.00	"	-	N	No
185865	Reg Asset-Cholla U4 - LD Payments	19,606,070.00	"	-	N	No
186035	DSM Reg Asset - Balancing Acct - OR	158,772.50	UE 326 - Advice 16 07	-	N	Yes
186801	Reg Asset-Deer Creek-Elec PIt In Svc	69,503,633.96	UM 1712 - Order No. 15-161	17,199,230.25	N	No
186802	Reg Asset-Deer Creek-EPIS Intangibles	1,077,694.00	"	266,684.00	N	No
186805	Reg Asset-Deer Creek-CWIP	3,959,789.00	"	979,861.47	N	No
186806	Reg Asset-Deer Creek-PS&I	1,614,210.00	"	399,449.18	N	No
186811	Reg Asset-Deer Creek Sale-EPIS	9,902,283.88	"	2,450,399.36	N	No
186812	Contra RA-DCM PP&E-OR-To G/L Bal Acct	398,595.20	"	398,595.20	N	No
186815	Reg Asset-Deer Creek Sale-CWIP	93,579.11	"	23,156.90	N	No
186816	Contra RA-DCM PP&E-To Joint Owners	(4,699,329.91)	"	(1,162,886.78)	N	No
186820	Reg Asset-Deer Creek Mine ARO	6,161,929.34	"	1,524,818.71	N	No
186825	Reg Asset-Deer Creek Mine M&S	4,491,692.24	"	1,111,505.18	N	No
186826	Reg Asset-Deer Creek-Prepaid Royalties	842,957.20	"	208,596.50	N	No
186828	Reg Asset-Deer Creek-Recovery Royalties	7,630,811.32	"	1,888,305.31	N	No
186830	Reg Asset-Deer Creek-Union Suppl Ben	1,611,812.47	"	398,855.89	N	No
186833	Reg Asset-Deer Creek-Nonunion Severance	2,500,001.02	"	618,645.25	N	No
186835	Reg Asset-Deer Creek-Misc Closure Costs	45,025,434.77	"	11,141,904.04	N	No
186836	Contra RA-DCM Closure-To Joint Owners	(2,818,226.51)	"	(697,392.70)	N	No
186839	Reg Asset-Deer Creek-Tax Flow-Through	2,978,683.00	"	737,098.94	N	No
186853	Contra Reg Asset-Deer Creek Closure-OR	(9,204,115.80)	"	(9,204,115.80)	N	No
186881	Reg Asset-UMWA Pension Trust Oblig	115,119,099.34	"	28,487,142.08	N	No
186886	Contra RA-UMWA Pens W/D-To Joint Owners	(4,752,558.65)	"	-	N	No
186901	FAS 133 Derivative Net Regulatory Asset	62,098,272.00	UM 1019 - Order No. 01-540	-	N	No
187017	Reg Asset - FAS 158 Pension Liab. Adj.	420,447,113.12	UE 03-233, UM-1073	115,802,487.03	N	No
187018	Contra FAS 158 Pension Reg Asset	-	UM-1633 - Order No. 15-226	-	N	No
187035	Reg Asset - Solar ITC Basis Adjustment	34,343.77	There is no regulatory impact due to the offsetting nature in the originating FERC accounts.	-	N	No
187251	BPA Oregon Balancing Account	8,545,343.95	BPA/PacificCorp contract #01PB-12229, dated 5/23/01	-	N	Yes
187338	Reg Asset - Carbon PIt Decom/Inventory	3,448,669.39	No Docket Yet. To be included in General Rate Case.	907,693.23	N	No
187341	Reg Asset- OR Energy Storage Pilot Prog	-	To record deferral costs related to the Oregon Energy Storage Pilot - Order No 18-327 for program, UM 2027 for deferred accounting treatment	-	N	No
187355	Reg Asset - Post-Employment Costs	449,068.76	UM 1400 - Order No. 08-598	-	N	No
187378	Reg Asset-OR Solar Feed-In Tariff 2018	(76,372.75)	UM 1483 (5), Order No. 17-305	-	N	Yes
187379	Reg Asset-OR Solar Feed-In Tariff 2019	4,800,372.86	UM 1483 (8), Order No. 18-227	-	N	Yes
187382	Reg Asset - OR Solar Feed-In Tariff 2020	910,041.37	UM 1483 (9), Order No. 19-230	-	N	Yes
187420	RegA - OR Community Solar	497,723.68	AR 603, Order No. 17-232 UM 1981, Order No. 18-478	-	N	Yes
187621	Reg Asset - FAS 158 Post-Retirement Lia	(26,021,790.32)	Same as SAP 187017 above.	(7,167,103.64)	N	No
187660	RegA-OR Transp Electrification Pilot	817,388.22	UM 1810 - Program application UM 1964 - Deferred Actg UM/ADV TBD - Amortization	-	N	Yes
187886	Reg Asset-OR RPS Compliance Purchases	(22,637.03)	Compliance Report Pursuant to ORS 469A.170 UM--1147 and UG 221	-	N	Yes
187940	Reg Asset - Frozen MTM	60,164,142.00	UM 1019 - Order No. 01-540	-	N	No
187952	Oregon Deferred Intervenor Funding Gran	1,496,799.89	Various commission orders granting intervenor funding	-	N	No
188000	Reg Asset-Accrued Environmental Cost	56,234,666.86	FASB Accounting Standards Codification Topic 410-30 - "Asset Retirement and Environmental Obligations - Environmental Obligations".	-	N	No
188010	Reg Asset-Environmental Spend	31,296,788.71	OR - order on GRC UE-147 approved all regulatory assets as recorded and not specifically objected to - environmental costs was included and is thus considered accepted	8,619,980.62	N	No
288003	Reg Liab - Non-PP&E EDIT - OR	0.01	Docket UM-1917	0.01	N	No
288021	Reg Liab-FAS 158 Post-Retirement	(18,354,603.20)	GAAP mandated account - no document number associated.	(5,055,353.30)	N	No
288101	Reg Liab - Inc Tax Prop Flowthrough	234,608,652.82	This item was presented to the various state commissions in 1993, but the commissions would not rule on this since there is no regulatory impact due to the offsetting nature in the originating FERC accounts.	-	N	No
288102	Reg Liab - Inc Tax Prop Flowthrough-PMI	(6,411,888.59)	This item relates solely to the change in federal income tax rate from 35% to 21%.	-	N	No
288109	Reg Liab - Income Tax on ITC	(1,630,570.83)	This item was presented to the various state commissions in 1993, but the commissions would not rule on this since there is no regulatory impact due to the offsetting nature in the originating FERC accounts.	-	N	No
288114	Reg Liability - OR Gain on Sale of Asse	942,723.46	Order No. 17-149 (commission fees), Order No. 14-180 (amortization), Order No. 01-787 (track property sales gain/losses)	-	N	Yes
288150	Reg Liability - Blue Sky Program - OR	(2,440,525.74)	Advice No. 07-009	-	N	Yes
288165	Reg Liab - OR Energy Conservation Chrg	(3,772,288.44)	Advice No. 07-022, Schedule 297	-	N	Yes
288190	Reg Liab - Oregon Clean Fuels Program	(3,026,020.25)	Docket No. UM 1826, Order No. 18-376 Represents a balancing account for the use of revenues from utility participation in DEQ's Oregon Clean Fuels Program (OAR 860-001-01802)	-	N	Yes
288231	Reg Liab - OR 2013 FERC Rate True-Up	(164,716.44)	Docket No. ER13-64-000, 143 FERC 61.151; UM-1050, Order 16-319.	-	N	No
288232	Reg Liab - OR 2017 FERC Rate True-Up	(35,770,103.61)	Docket No. ER13-64-000, 143 FERC 61.151; UM-1050, Order 16-319.	-	N	No
288283	Reg Liab-Excess Income Tax Deferral-OR	(50,953,897.73)	Docket UM-1917	-	N	No
288401	Reg Liability - OR Regulatory Asset/Lia	291,931.42	UE 170 - Order No. 05-1050.	-	N	Yes
288405	Reg Liab-OR Direct Access 5 yr Opt Out	(5,551,591.72)	OPUC Advice filing No. 15-004 UE 267, Compliance Filing. Docket UE 267, Order 15-060, dated Feb 24, 2015	-	N	No

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288412	Reg Liab - Depr Decrease Deferral - OR	(6,527,879.58)	Depreciation rates from the levels approved by the Commission in Order No. 13-347. The following was approved: reauthorization of deferred accounting related to reduced depreciation expense (UM 1682). 2016 approval to continue in Docket No. UM 1682, Order 16-097.	-	N	No
288933	Reg Liab - Protected PP&E EDIT - OR	(408,068,889.83)	Docket UM-1917	(408,068,889.83)	N	No
288943	Reg Liab - Prot PP&E EDIT Amort - OR	(39,070,860.96)	Docket UM-1917	(39,070,860.96)	N	No