



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, 2019

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.

May 15, 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

PacifiCorp d/b/a Pacific Power encloses for filing one copy of its December 31, 2019 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, 2019, as assigned and allocated to Oregon electric utility operations based on recorded costs allocated using the 2017 Protocol inter-jurisdictional allocation methodology.

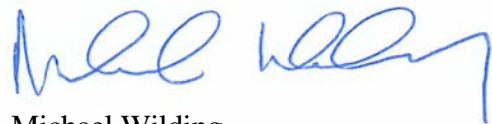
It is respectfully requested that all data requests regarding this matter be addressed to:

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,



Michael Wilding
Director, Regulation

Enclosures

cc: AWEC
CUB



Oregon Jurisdiction
RESULTS OF OPERATIONS

For Period Ended
December 31, 2019

Tab 1 - Results

PACIFICORP
State of Oregon
Actual, Adjusted & Normalized Results of Operations - 2017 Protocol
Results of Operations December 2019

	(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	1,270,397,389	(3,983,080)	1,266,414,309	7,292,779	1,273,707,088	(17,107,035)	1,256,600,053
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	46,925,600	-	46,925,600	-	46,925,600	80,693,884	127,619,484
5 Other Operating Revenues	46,409,375	(1,033,358)	45,376,017	102,330	45,478,347	1,030,638	46,508,985
6 Total Operating Revenues	1,363,732,364	(5,016,438)	1,358,715,926	7,395,109	1,366,111,035	64,617,487	1,430,728,522
7							
8 Operating Expenses:							
9 Steam Production	262,784,899	2,334,035	265,118,934	192,454	265,311,388	(6,812,617)	258,498,770
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	11,611,302	-	11,611,302	40,246	11,651,548	471,886	12,123,434
12 Other Power Supply	265,965,934	(8,385,565)	257,580,370	71,051	257,651,421	44,656,480	302,307,901
13 Transmission	57,396,567	-	57,396,567	56,839	57,453,406	(937,009)	56,516,397
14 Distribution	64,779,991	-	64,779,991	269,780	65,049,771	3,163,220	68,212,991
15 Customer Accounting	24,610,830	(12,326)	24,598,503	79,175	24,677,678	1,046,688	25,724,366
16 Customer Service	5,400,245	(9,871)	5,390,375	20,032	5,410,407	234,884	5,645,291
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	38,639,834	(333,352)	38,306,482	94,600	38,401,082	1,222,749	39,623,831
xx							
19 Total O&M Expenses	731,189,603	(6,407,079)	724,782,524	824,176	725,606,700	43,046,282	768,652,982
20 Depreciation	205,992,643	23,594,019	229,586,661	5,283,814	234,870,475	1,049,160	235,919,634
21 Amortization	15,010,151	2,260,238	17,270,389	121,547	17,391,936	-	17,391,936
22 Taxes Other Than Income	76,993,884	-	76,993,884	-	76,993,884	2,163,232	79,157,115
23 Income Taxes - Federal	50,708,286	3,443,944	54,152,230	534,431	54,686,660	(20,728,999)	33,957,661
24 Income Taxes - State	13,145,495	(876,688)	12,268,807	121,034	12,389,840	(4,694,544)	7,695,296
25 Income Taxes - Def Net	(16,051,614)	1,374,615	(14,677,000)	(1,328,994)	(16,005,994)	29,153,065	13,147,071
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(743,955)	1,258,491	514,537	-	514,537	5	514,542
xx							
28 Total Operating Expenses:	1,076,244,493	24,647,539	1,100,892,031	5,556,007	1,106,448,039	49,988,200	1,156,436,239
29							
30 Operating Rev For Return:	287,487,872	(29,663,977)	257,823,895	1,839,102	259,662,996	14,629,287	274,292,283
31							
32 Rate Base:							
33 Electric Plant In Service	7,768,377,751	(26,954,296)	7,741,423,455	164,667,568	7,906,091,023	140,163,329	8,046,254,352
34 Plant Held for Future Use	10,490,623	(10,490,623)	-	-	-	-	-
35 Misc Deferred Debits	188,462,374	(90,768,208)	97,694,166	-	97,694,166	(1,069,288)	96,624,879
36 Elec Plant Acq Adj	4,286,840	-	4,286,840	-	4,286,840	(1,258,510)	3,028,330
37 Pensions	1,229,704	(1,229,704)	-	-	-	-	-
38 Prepayments	10,328,412	-	10,328,412	-	10,328,412	-	10,328,412
39 Fuel Stock	41,568,204	-	41,568,204	-	41,568,204	(1,234,678)	40,333,526
40 Material & Supplies	75,093,028	-	75,093,028	-	75,093,028	-	75,093,028
41 Working Capital	14,296,405	(36,294)	14,260,111	13,986	14,274,096	125,972	14,400,068
42 Weatherization Loans	(1,379)	-	(1,379)	-	(1,379)	-	(1,379)
43 Misc Rate Base	-	-	-	-	-	-	-
xx							
44 Total Electric Plant:	8,114,131,961	(129,479,125)	7,984,652,836	164,681,554	8,149,334,390	136,726,825	8,286,061,215
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(2,894,536,486)	(193,766,407)	(3,088,302,893)	(5,283,814)	(3,093,586,707)	(1,479,091)	(3,095,065,798)
48 Accum Prov For Amort	(182,234,389)	-	(182,234,389)	(121,547)	(182,355,936)	-	(182,355,936)
49 Accum Def Income Tax	(1,090,653,062)	407,785,575	(682,867,487)	664,498	(682,202,989)	(4,596,053)	(686,799,042)
50 Unamortized ITC	(63,768)	-	(63,768)	-	(63,768)	-	(63,768)
51 Customer Adv For Const	(22,984,476)	5,501,831	(17,482,646)	-	(17,482,646)	-	(17,482,646)
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Misc Rate Base Deductions	(144,506,388)	(387,416,222)	(531,922,610)	-	(531,922,610)	(52)	(531,922,662)
54							
55 Total Rate Base Deductions	(4,334,978,570)	(167,895,223)	(4,502,873,793)	(4,740,863)	(4,507,614,657)	(6,075,196)	(4,513,689,853)
56							
57 Total Rate Base:	3,779,153,391	(297,374,348)	3,481,779,043	159,940,690	3,641,719,733	130,651,629	3,772,371,362
58							
59 Return on Rate Base	7.607%		7.405%		7.130%		7.271%
xx							
60 Return on Equity	10.005%	-0.392%	9.613%	-0.532%	9.081%	0.273%	9.353%
61							
62 TAX CALCULATION:							
63 Operating Revenue	335,290,038	(25,722,107)	309,567,931	1,165,572	310,733,503	18,358,809	329,092,312
64 Other Deductions							
65 Interest (AFUDC)	(19,190,389)	(23,599)	(19,213,988)	-	(19,213,988)	-	(19,213,988)
66 Interest	96,236,076	(11,227,569)	85,008,507	3,904,992	88,913,499	3,189,892	92,103,391
67 Schedule "M" Additions	314,560,996	(4,627,076)	309,933,920	5,405,361	315,339,281	4,039,770	319,379,051
68 Schedule "M" Deductions	283,256,998	212,303	283,469,300	-	283,469,300	122,612,750	406,082,050
69 Income Before Tax	289,548,350	(19,310,318)	270,238,032	2,665,941	272,903,973	(103,404,063)	169,499,910
70							
71 State Income Taxes	13,145,495	(876,688)	12,268,807	121,034	12,389,840	(4,694,544)	7,695,296
72 Taxable Income	276,402,855	(18,433,630)	257,969,225	2,544,907	260,514,132	(98,709,519)	161,804,614
73							
58 Federal Income Taxes + Other	50,708,286	3,443,944	54,152,230	534,431	54,686,660	(20,728,999)	33,957,661

(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.

	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	(13,797,336)	32,441,344	(44,397,857)	-	-	-	(1,840,823)
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	80,693,884	-	-	80,693,884	-	-	-
5 Other Operating Revenues	99,610	99,610	-	-	-	-	-
6 Total Operating Revenues	66,996,158	32,540,954	(44,397,857)	80,693,884	-	-	(1,840,823)
7							
8 Operating Expenses:							
9 Steam Production	(4,286,128)	-	7,288,486	(9,069,174)	-	-	(2,505,440)
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	512,132	-	512,132	-	-	-	-
12 Other Power Supply	36,341,967	-	1,473,741	35,070,309	-	-	(202,084)
13 Transmission	(880,170)	-	723,284	(1,603,454)	-	-	-
14 Distribution	3,433,000	-	3,433,000	-	-	-	-
15 Customer Accounting	1,113,536	-	1,113,536	-	-	-	-
16 Customer Service & Info	245,046	-	245,046	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	983,997	-	1,131,951	-	-	-	(147,955)
19 Total O&M Expenses	37,463,379	-	15,921,177	24,397,681	-	-	(2,855,479)
20 Depreciation	29,926,992	-	-	-	33,166,587	-	(3,239,596)
21 Amortization	2,381,785	-	-	-	2,381,785	-	-
22 Taxes Other Than Income	2,163,232	-	803,173	-	-	1,360,058	-
23 Income Taxes: Federal	(16,750,625)	6,523,346	(12,505,209)	11,285,475	(7,096,133)	7,599,880	(22,557,984)
24 State	(5,450,199)	1,477,357	(2,832,084)	2,555,848	(1,607,078)	64,516	(5,108,759)
25 Deferred Income Taxes	29,198,686	11	-	-	(36,926)	338,106	28,897,495
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	1,258,497	5	1,258,491	-	-	-	-
28 Total Operating Expenses:	80,191,746	8,000,720	2,645,549	38,239,003	26,808,236	9,362,561	(4,864,323)
29							
30 Operating Rev For Return:	(13,195,588)	24,540,234	(47,043,406)	42,454,881	(26,808,236)	(9,362,561)	3,023,500
31							
32 Rate Base:							
33 Electric Plant In Service	277,876,601	-	-	-	-	-	277,876,601
34 Plant Held for Future Use	(10,490,623)	-	-	-	-	-	(10,490,623)
35 Misc Deferred Debits	(91,837,496)	-	-	-	-	-	(91,837,496)
36 Elec Plant Acq Adj	(1,258,510)	-	-	-	-	-	(1,258,510)
37 Pensions	(1,229,704)	-	-	-	-	-	(1,229,704)
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	(1,234,678)	-	-	-	-	-	(1,234,678)
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	103,663	-	-	-	-	-	103,663
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	171,929,254	-	-	-	-	-	171,929,254
45							
46 Deductions:							
47 Accum Prov For Deprec	(200,529,312)	-	-	-	(214,040,076)	-	13,510,764
48 Accum Prov For Amort	(121,547)	-	-	-	(121,547)	-	-
49 Accum Def Income Tax	403,854,020	14	-	-	490,289	373,072,589	30,291,127
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	5,501,831	-	-	-	-	-	5,501,831
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(387,416,274)	(52)	-	-	-	(387,416,222)	-
54							
55 Total Deductions:	(178,711,283)	(39)	-	-	(213,671,334)	(14,343,633)	49,303,722
56							
57 Total Rate Base:	(6,782,029)	(39)	-	-	(213,671,334)	(14,343,633)	221,232,976
58							
59							
60 Estimated ROE impact	-0.651%	1.258%	-2.411%	2.176%	-0.573%	-0.426%	-0.669%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(6,197,726)	32,540,949	(62,380,699)	56,296,203	(35,548,373)	(1,360,058)	4,254,251
67 Other Deductions							
68 Interest (AFUDC)	(23,599)	-	-	-	-	(23,599)	-
69 Interest	(4,132,685)	-	-	-	-	(4,132,685)	-
70 Schedule "M" Additions	4,818,055	-	-	-	466,028	(1,377,842)	5,729,870
72 Schedule "M" Deductions	122,825,053	38	-	-	315,841	(2,678)	122,511,852
73 Income Before Tax	(120,048,441)	32,540,911	(62,380,699)	56,296,203	(35,398,186)	1,421,060	(112,527,731)
74							
76 State Income Taxes	(5,450,199)	1,477,357	(2,832,084)	2,555,848	(1,607,078)	64,516	(5,108,759)
77 Taxable Income	(114,598,241)	31,063,554	(59,548,615)	53,740,356	(33,791,108)	1,356,544	(107,418,972)
78							
79 Federal Income Taxes	(16,750,625)	6,523,346	(12,505,209)	11,285,475	(7,096,133)	7,599,880	(22,557,984)

	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	(3,983,080)	42,255,600	(44,397,857)	-	-	-	(1,840,823)
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(1,033,358)	(1,033,358)	-	-	-	-	-
6 Total Operating Revenues	(5,016,438)	41,222,243	(44,397,857)	-	-	-	(1,840,823)
7							
8 Operating Expenses:							
9 Steam Production	2,334,035	-	4,839,476	-	-	-	(2,505,440)
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(8,385,565)	-	569,598	(8,753,079)	-	-	(202,084)
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	(12,326)	-	(12,326)	-	-	-	-
16 Customer Service & Info	(9,871)	-	(9,871)	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(333,352)	-	(185,397)	-	-	-	(147,955)
19 Total O&M Expenses	(6,407,079)	-	5,201,479	(8,753,079)	-	-	(2,855,479)
20 Depreciation	23,594,019	-	-	-	26,833,614	-	(3,239,596)
21 Amortization	2,260,238	-	-	-	2,260,238	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	3,443,944	8,263,658	(10,195,265)	1,754,695	(5,832,328)	9,294,809	158,375
24 State	(876,688)	1,871,490	(2,308,945)	397,390	(1,320,861)	448,371	35,868
25 Deferred Income Taxes	1,374,615	-	-	-	-	338,106	1,036,508
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	1,258,491	-	1,258,491	-	-	-	-
28 Total Operating Expenses:	24,647,539	10,135,148	(6,044,240)	(6,600,994)	21,940,663	10,081,286	(4,864,323)
29							
30 Operating Rev For Return:	(29,663,977)	31,087,095	(38,353,617)	6,600,994	(21,940,663)	(10,081,286)	3,023,500
31							
32 Rate Base:							
33 Electric Plant In Service	(26,954,296)	-	-	-	-	-	(26,954,296)
34 Plant Held for Future Use	(10,490,623)	-	-	-	-	-	(10,490,623)
35 Misc Deferred Debits	(90,768,208)	-	-	-	-	-	(90,768,208)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	(1,229,704)	-	-	-	-	-	(1,229,704)
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(36,294)	-	-	-	-	-	(36,294)
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(129,479,125)	-	-	-	-	-	(129,479,125)
45							
46 Deductions:							
47 Accum Prov For Deprec	(193,766,407)	-	-	-	(207,277,171)	-	13,510,764
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	407,785,575	-	-	-	-	373,072,589	34,712,986
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	5,501,831	-	-	-	-	-	5,501,831
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(387,416,222)	-	-	-	-	(387,416,222)	-
54							
55 Total Deductions:	(167,895,223)	-	-	-	(207,277,171)	(14,343,633)	53,725,580
56							
57 Total Rate Base:	(297,374,348)	-	-	-	(207,277,171)	(14,343,633)	(75,753,544)
58							
59							
60 Estimated ROE impact	-0.392%	1.594%	-1.966%	0.338%	-0.335%	-0.463%	0.460%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(25,722,107)	41,222,243	(50,857,828)	8,753,079	(29,093,852)	-	4,254,251
67 Other Deductions							
68 Interest (AFUDC)	(23,599)	-	-	-	-	(23,599)	-
69 Interest	(11,227,569)	-	-	-	-	(11,227,569)	-
70 Schedule "M" Additions	(4,627,076)	-	-	-	-	(1,377,842)	(3,249,234)
72 Schedule "M" Deductions	212,303	-	-	-	-	(2,678)	214,981
73 Income Before Tax	(19,310,318)	41,222,243	(50,857,828)	8,753,079	(29,093,852)	9,876,003	790,037
74							
76 State Income Taxes	(876,688)	1,871,490	(2,308,945)	397,390	(1,320,861)	448,371	35,868
77 Taxable Income	(18,433,630)	39,350,753	(48,548,882)	8,355,689	(27,772,991)	9,427,633	754,169
78							
79 Federal Income Taxes	3,443,944	8,263,658	(10,195,265)	1,754,695	(5,832,328)	9,294,809	158,375

	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	7,292,779	7,292,779	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	102,330	102,330	-	-	-	-	-
6 Total Operating Revenues	7,395,109	7,395,109	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	192,454	-	192,454	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	40,246	-	40,246	-	-	-	-
12 Other Power Supply	71,051	-	71,051	-	-	-	-
13 Transmission	56,839	-	56,839	-	-	-	-
14 Distribution	269,780	-	269,780	-	-	-	-
15 Customer Accounting	79,175	-	79,175	-	-	-	-
16 Customer Service & Info	20,032	-	20,032	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	94,600	-	94,600	-	-	-	-
19 Total O&M Expenses	824,176	-	824,176	-	-	-	-
20 Depreciation	5,283,814	-	-	-	5,283,814	-	-
21 Amortization	121,547	-	-	-	121,547	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	534,431	1,482,468	(165,219)	-	(1,083,591)	(782,818)	1,083,591
24 State	121,034	335,738	(37,418)	-	(245,403)	(177,287)	245,403
25 Deferred Income Taxes	(1,328,994)	-	-	-	-	-	(1,328,994)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	5,556,007	1,818,206	621,539	-	4,076,366	(960,105)	0
29							
30 Operating Rev For Return:	1,839,102	5,576,903	(621,539)	-	(4,076,366)	960,105	(0)
31							
32 Rate Base:							
33 Electric Plant In Service	164,667,568	-	-	-	-	-	164,667,568
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	13,986	-	-	-	-	-	13,986
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	164,681,554	-	-	-	-	-	164,681,554
45							
46 Deductions:							
47 Accum Prov For Deprec	(5,283,814)	-	-	-	(5,283,814)	-	-
48 Accum Prov For Amort	(121,547)	-	-	-	(121,547)	-	-
49 Accum Def Income Tax	664,498	-	-	-	-	-	664,498
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(4,740,863)	-	-	-	(5,405,361)	-	664,498
56							
57 Total Rate Base:	159,940,690	-	-	-	(5,405,361)	-	165,346,051
58							
59							
60 Estimated ROE impact	-0.532%	0.310%	-0.035%	0.000%	-0.205%	0.053%	-0.650%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	1,165,572	7,395,109	(824,176)	-	(5,405,361)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	3,904,992	-	-	-	-	3,904,992	-
70 Schedule "M" Additions	5,405,361	-	-	-	-	-	5,405,361
72 Schedule "M" Deductions	-	-	-	-	-	-	-
73 Income Before Tax	2,665,941	7,395,109	(824,176)	-	(5,405,361)	(3,904,992)	5,405,361
74							
76 State Income Taxes	121,034	335,738	(37,418)	-	(245,403)	(177,287)	245,403
77 Taxable Income	2,544,907	7,059,371	(786,759)	-	(5,159,958)	(3,727,705)	5,159,958
78							
79 Federal Income Taxes	534,431	1,482,468	(165,219)	-	(1,083,591)	(782,818)	1,083,591

	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	(17,107,035)	(17,107,035)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	80,693,884	-	-	80,693,884	-	-	-
5 Other Operating Revenues	1,030,638	1,030,638	-	-	-	-	-
6 Total Operating Revenues	64,617,487	(16,076,397)	-	80,693,884	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(6,812,617)	-	2,256,557	(9,069,174)	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	471,886	-	471,886	-	-	-	-
12 Other Power Supply	44,656,480	-	833,092	43,823,388	-	-	-
13 Transmission	(937,009)	-	666,445	(1,603,454)	-	-	-
14 Distribution	3,163,220	-	3,163,220	-	-	-	-
15 Customer Accounting	1,046,688	-	1,046,688	-	-	-	-
16 Customer Service & Info	234,884	-	234,884	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	1,222,749	-	1,222,749	-	-	-	-
19 Total O&M Expenses	43,046,282	-	9,895,522	33,150,760	-	-	-
20 Depreciation	1,049,160	-	-	-	1,049,160	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	2,163,232	-	803,173	-	-	1,360,058	-
23 Income Taxes: Federal	(20,728,999)	(3,222,780)	(2,144,725)	9,530,780	(180,213)	(912,110)	(23,799,951)
24 State	(4,694,544)	(729,870)	(485,721)	2,158,458	(40,813)	(206,568)	(5,390,030)
25 Deferred Income Taxes	29,153,065	11	-	-	(36,926)	-	29,189,980
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	5	5	-	-	-	-	-
28 Total Operating Expenses:	49,988,200	(3,952,634)	8,068,250	44,839,998	791,206	241,380	(0)
29							
30 Operating Rev For Return:	14,629,287	(12,123,764)	(8,068,250)	35,853,887	(791,206)	(241,380)	0
31							
32 Rate Base:							
33 Electric Plant In Service	140,163,329	-	-	-	-	-	140,163,329
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(1,069,288)	-	-	-	-	-	(1,069,288)
36 Elec Plant Acq Adj	(1,258,510)	-	-	-	-	-	(1,258,510)
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	(1,234,678)	-	-	-	-	-	(1,234,678)
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	125,972	-	-	-	-	-	125,972
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	136,726,825	-	-	-	-	-	136,726,825
45							
46 Deductions:							
47 Accum Prov For Deprec	(1,479,091)	-	-	-	(1,479,091)	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(4,596,053)	14	-	-	490,289	-	(5,086,356)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(52)	(52)	-	-	-	-	-
54							
55 Total Deductions:	(6,075,196)	(39)	-	-	(988,801)	-	(5,086,356)
56							
57 Total Rate Base:	130,651,629	(39)	-	-	(988,801)	-	131,640,469
58							
59							
60 Estimated ROE impact	0.273%	-0.645%	-0.429%	1.907%	-0.038%	-0.013%	-0.482%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	18,358,809	(16,076,403)	(10,698,695)	47,543,124	(1,049,160)	(1,360,058)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	3,189,892	-	-	-	-	3,189,892	-
70 Schedule "M" Additions	4,039,770	-	-	-	466,028	-	3,573,743
72 Schedule "M" Deductions	122,612,750	38	-	-	315,841	-	122,296,871
73 Income Before Tax	(103,404,063)	(16,076,440)	(10,698,695)	47,543,124	(898,973)	(4,549,951)	(118,723,129)
74							
76 State Income Taxes	(4,694,544)	(729,870)	(485,721)	2,158,458	(40,813)	(206,568)	(5,390,030)
77 Taxable Income	(98,709,519)	(15,346,570)	(10,212,974)	45,384,667	(858,159)	(4,343,383)	(113,333,099)
78							
79 Federal Income Taxes	(20,728,999)	(3,222,780)	(2,144,725)	9,530,780	(180,213)	(912,110)	(23,799,951)

PACIFICORP
State of Oregon
Actual, Adjusted & Normalized Results of Operations - 2017 Protocol
Results of Operations December 2019
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	1,270,397,389	(3,983,080)	1,266,414,309	2,249,036	1,268,663,345
3 Interdepartmental	-	-	-	-	-
4 Special Sales	46,925,600	-	46,925,600	-	46,925,600
5 Other Operating Revenues	46,409,375	(1,033,358)	45,376,017	-	45,376,017
6 Total Operating Revenues	1,363,732,364	(5,016,438)	1,358,715,926	2,249,036	1,360,964,962
7					
8 Operating Expenses:					
9 Steam Production	262,784,899	2,334,035	265,118,934	-	265,118,934
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	11,611,302	-	11,611,302	-	11,611,302
12 Other Power Supply	265,965,934	(8,385,565)	257,580,370	8,753,079	266,333,448
13 Transmission	57,396,567	-	57,396,567	-	57,396,567
14 Distribution	64,779,991	-	64,779,991	-	64,779,991
15 Customer Accounting	24,610,830	(12,326)	24,598,503	-	24,598,503
16 Customer Service & Info	5,400,245	(9,871)	5,390,375	-	5,390,375
17 Sales	-	-	-	-	-
18 Administrative & General	38,639,834	(333,352)	38,306,482	-	38,306,482
19 Total O&M Expenses	731,189,603	(6,407,079)	724,782,524	8,753,079	733,535,603
20 Depreciation	205,992,643	23,594,019	229,586,661	-	229,586,661
21 Amortization	15,010,151	2,260,238	17,270,389	-	17,270,389
22 Taxes Other Than Income	76,993,884	-	76,993,884	-	76,993,884
23 Income Taxes - Federal	50,708,286	3,443,944	54,152,230	(1,304,170)	52,848,059
24 Income Taxes - State	13,145,495	(876,688)	12,268,807	(295,358)	11,973,448
25 Income Taxes - Def Net	(16,051,614)	1,374,615	(14,677,000)	-	(14,677,000)
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	(743,955)	1,258,491	514,537	-	514,537
28 Total Operating Expenses:	1,076,244,493	24,647,539	1,100,892,031	7,153,550	1,108,045,582
29					
30 Operating Rev For Return:	287,487,872	(29,663,977)	257,823,895	(4,904,514)	252,919,381
31					
32 Rate Base:					
33 Electric Plant In Service	7,768,377,751	(26,954,296)	7,741,423,455	-	7,741,423,455
34 Plant Held For Future Use	10,490,623	(10,490,623)	-	-	-
35 Misc Deferred Debits	188,462,374	(90,768,208)	97,694,166	-	97,694,166
36 Elec Plant Acq Adj	4,286,840	-	4,286,840	-	4,286,840
37 Pensions	1,229,704	(1,229,704)	-	-	-
38 Prepayments	10,328,412	-	10,328,412	-	10,328,412
39 Fuel Stock	41,568,204	-	41,568,204	-	41,568,204
40 Material & Supplies	75,093,028	-	75,093,028	-	75,093,028
41 Working Capital	14,296,405	(36,294)	14,260,111	67,615	14,327,726
42 Weatherization Loans	(1,379)	-	(1,379)	-	(1,379)
43 Misc Rate Base	-	-	-	-	-
44 Total Electric Plant:	8,114,131,961	(129,479,125)	7,984,652,836	67,615	7,984,720,452
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(2,894,536,486)	(193,766,407)	(3,088,302,893)	-	(3,088,302,893)
48 Accum Prov For Amort	(182,234,389)	-	(182,234,389)	-	(182,234,389)
49 Accum Def Income Tax	(1,090,653,062)	407,785,575	(682,867,487)	-	(682,867,487)
50 Unamortized ITC	(63,768)	-	(63,768)	-	(63,768)
51 Customer Adv For Const	(22,984,476)	5,501,831	(17,482,646)	-	(17,482,646)
52 Customer Service Deposits	-	-	-	-	-
53 Misc Rate Base Deductions	(144,506,388)	(387,416,222)	(531,922,610)	-	(531,922,610)
54					
55 Total Rate Base Deductions	(4,334,978,570)	(167,895,223)	(4,502,873,793)	-	(4,502,873,793)
56					
57 Total Rate Base:	3,779,153,391	(297,374,348)	3,481,779,043	67,615	3,481,846,658
58					
59 Return on Rate Base	7.607%		7.405%		7.264%
60 Return on Equity	10.005%	-0.392%	9.613%		9.340%

- (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 - Report

PacifiCorp
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	OREGON
PERIOD:	12 Months Ended December 2019
FILE:	JAM December 2019 Results OR
PREPARED BY:	Revenue Requirement Department
DATE:	4/30/2020
TIME:	12:04:15 PM
TYPE OF RATE BASE:	13 Month Average
ALLOCATION METHOD:	2017 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	1.370
FEDERAL/STATE COMBINED RATE	24.587%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	48.36%	5.05%	2.442%
PREFERRED	0.02%	6.75%	0.001%
COMMON	51.62%	9.80%	5.059%
	<u>100.00%</u>		<u>7.502%</u>

OTHER INFORMATION

The capital structure is calculated using the five quarter average from 12/31/2018 to 12/31/2019

DECEMBER 2019 2017 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	4,697,555,109	3,427,157,720	1,270,397,389	(13,797,336)	1,256,600,053
3 Interdepartmental	2.3	0	0	0	0	0
4 Special Sales	2.3	192,271,657	145,346,057	46,925,600	80,693,884	127,619,484
5 Other Operating Revenues	2.4	175,882,372	129,472,997	46,409,375	99,610	46,508,985
6 Total Operating Revenues	2.4	5,065,709,138	3,701,976,774	1,363,732,364	66,996,158	1,430,728,522
7						
8 Operating Expenses:						
9 Steam Production	2.5	1,040,566,325	777,781,426	262,784,899	(4,286,128)	258,498,770
10 Nuclear Production	2.6	0	0	0	0	0
11 Hydro Production	2.7	44,115,770	32,504,467	11,611,302	512,132	12,123,434
12 Other Power Supply	2.8	1,002,272,158	736,306,223	265,965,934	36,341,967	302,307,901
13 Transmission	2.10	218,366,627	160,970,060	57,396,567	(880,170)	56,516,397
14 Distribution	2.11	202,761,779	137,981,788	64,779,991	3,433,000	68,212,991
15 Customer Accounting	2.11	76,859,684	52,248,854	24,610,830	1,113,536	25,724,366
16 Customer Service & Infor	2.12	101,544,683	96,144,438	5,400,245	245,046	5,645,291
17 Sales	2.12	0	0	0	0	0
18 Administrative & General	2.13	123,122,911	84,483,077	38,639,834	983,997	39,623,831
19						
20 Total O & M Expenses	2.13	2,809,609,937	2,078,420,333	731,189,603	37,463,379	768,652,982
21						
22 Depreciation	2.14	731,135,346	525,142,704	205,992,643	29,926,992	235,919,634
23 Amortization	2.15	55,249,227	40,239,076	15,010,151	2,381,785	17,391,936
24 Taxes Other Than Income	2.16	199,137,026	122,143,143	76,993,884	2,163,232	79,157,115
25 Income Taxes - Federal	2.18	177,994,087	127,285,801	50,708,286	(16,750,625)	33,957,661
26 Income Taxes - State	2.18	46,623,994	33,478,498	13,145,495	(5,450,199)	7,695,296
27 Income Taxes - Def Net	2.17	(36,203,211)	(20,151,596)	(16,051,614)		13,147,071
28 Investment Tax Credit Adj.	2.16	(2,738,724)	(2,738,724)	0	0	0
29 Misc Revenue & Expense	2.4	(3,395,390)	(2,651,435)	(743,955)	1,258,497	514,542
30						
31 Total Operating Expenses	2.18	3,977,412,292	2,901,167,799	1,076,244,493	80,191,746	1,156,436,239
32						
33 Operating Revenue for Return		1,088,296,846	800,808,974	287,487,872	(13,195,588)	274,292,283
34						
35 Rate Base:						
36 Electric Plant in Service	2.26	28,204,842,852	20,436,465,101	7,768,377,751	277,876,601	8,046,254,352
37 Plant Held for Future Use	2.27	26,174,621	15,683,998	10,490,623	(10,490,623)	0
38 Misc Deferred Debits	2.28	867,962,720	679,500,346	188,462,374	(91,837,496)	96,624,879
39 Elec Plant Acq Adj	2.27	26,756,854	22,470,014	4,286,840	(1,258,510)	3,028,330
40 Pensions	2.27	4,464,716	3,235,012	1,229,704	(1,229,704)	0
41 Prepayments	2.28	49,459,714	39,131,302	10,328,412	0	10,328,412
42 Fuel Stock	2.27	167,980,844	126,412,639	41,568,204	(1,234,678)	40,333,526
43 Material & Supplies	2.28	246,195,997	171,102,970	75,093,028	0	75,093,028
44 Working Capital	2.28	44,096,927	29,800,522	14,296,405	103,663	14,400,068
45 Weatherization Loans	2.27	(11,565,455)	(11,564,076)	(1,379)	0	(1,379)
46 Miscellaneous Rate Base	2.29	0	0	0	0	0
47						
48 Total Electric Plant		29,626,369,789	21,512,237,829	8,114,131,961	171,929,254	8,286,061,215
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	2.32	(9,906,332,026)	(7,011,795,540)	(2,894,536,486)	(200,529,312)	(3,095,065,798)
52 Accum Prov For Amort	2.33	(618,645,394)	(436,411,005)	(182,234,389)	(121,547)	(182,355,936)
53 Accum Def Income Taxes	2.30	(4,083,287,763)	(2,992,634,701)	(1,090,653,062)	403,854,020	(686,799,042)
54 Unamortized ITC	2.30	(297,463)	(233,695)	(63,768)	0	(63,768)
55 Customer Adv for Const	2.29	(74,342,021)	(51,357,544)	(22,984,476)	5,501,831	(17,482,646)
56 Customer Service Deposits	2.29	0	0	0	0	0
57 Misc. Rate Base Deductions	2.29	(889,649,950)	(745,143,562)	(144,506,388)	(387,416,274)	(531,922,662)
58						
59 Total Rate Base Deductions		(15,572,554,618)	(11,237,576,048)	(4,334,978,570)	(178,711,283)	(4,513,689,853)
60						
61 Total Rate Base		14,053,815,172	10,274,661,781	3,779,153,391	(6,782,029)	3,772,371,362
62						
63 Return on Rate Base		7.744%		7.607%		7.271%
64						
65 Return on Equity		10.269%		10.005%		9.353%
66 Net Power Costs		1,650,205,173		417,333,111		361,036,908
67						
68 Revenue Requirement Impact		96,197,485		25,868,068		25,821,646
69 Rate Base Decrease		(878,280,263)		(240,145,536)		(250,061,272)

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ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON		
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
215	500	Operation Supervision & Engineering								
216		P	SG		15,517,985	11,433,640	4,084,345	1,353,901	5,438,246	
217		P	SG		2,307,136	1,699,896	607,240	-	607,240	
218				B2	17,825,121	13,133,536	4,691,585	1,353,901	6,045,486	
219										
220	501	Fuel Related-Non NPC								
221		P	S		4,028,247	2,372,023	1,656,223	(1,656,223)	-	
222		P	SE		15,215,943	11,450,636	3,765,307	4,108	3,769,415	
223		P	SE		-	-	-	-	-	
224		P	SE		-	-	-	-	-	
225		P	SE		-	-	-	-	-	
226		P	SE		2,888,332	2,173,591	714,741	-	714,741	
227				B2	22,132,521	15,996,250	6,136,271	(1,652,115)	4,484,156	
228										
229	501NPC	Fuel Related-NPC								
230		P	S		439,817	439,817	-	-	-	
231		P	SE		673,602,868	506,914,447	166,688,421	(9,027,573)	157,660,847	
232		P	SE		-	-	-	-	-	
233		P	SE		-	-	-	-	-	
234		P	SE		38,598,189	29,046,758	9,551,431	-	9,551,431	
235				B2	712,640,874	536,401,022	176,239,852	(9,027,573)	167,212,278	
236										
237		Total Fuel Related								
238					734,773,395	552,397,272	182,376,123	(10,679,688)	171,696,434	
239	502	Steam Expenses								
240		P	SG		74,134,628	54,622,341	19,512,288	-	19,512,288	
241		P	SG		6,114,697	4,505,304	1,609,393	-	1,609,393	
242				B2	80,249,325	59,127,645	21,121,680	-	21,121,680	
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		4,836,772	3,639,874	1,196,898	(41,601)	1,155,297	
250				B2	4,836,772	3,639,874	1,196,898	(41,601)	1,155,297	
251										
252	505	Electric Expenses								
253		P	SG		1,223,111	901,187	321,924	-	321,924	
254		P	SG		309,411	227,974	81,437	-	81,437	
255				B2	1,532,522	1,129,161	403,361	-	403,361	
256										
257	506	Misc. Steam Expense								
258		P	SG		24,989,869	18,412,518	6,577,352	5,357,411	11,934,763	
259		P	SE		-	-	-	-	-	
260		P	SG		2,052,900	1,512,575	540,325	-	540,325	
261				B2	27,042,769	19,925,093	7,117,676	5,357,411	12,475,088	
262										
263	507	Rents								
264		P	SG		492,466	362,848	129,617	-	129,617	
265		P	SG		-	-	-	-	-	
266				B2	492,466	362,848	129,617	-	129,617	
267										
268	510	Maint Supervision & Engineering								
269		P	SG		4,933,805	3,635,224	1,298,581	(1,369,003)	(70,422)	
270		P	SG		2,359,677	1,738,608	621,069	-	621,069	
271				B2	7,293,482	5,373,832	1,919,650	(1,369,003)	550,647	
272										
273										
274										
275	511	Maintenance of Structures								
276		P	SG		23,528,487	17,335,772	6,192,715	-	6,192,715	
277		P	SG		4,086,250	3,010,746	1,075,504	-	1,075,504	
278				B2	27,614,737	20,346,519	7,268,219	-	7,268,219	
279										
280	512	Maintenance of Boiler Plant								
281		P	SG		84,184,977	62,027,430	22,157,547	1,092,851	23,250,397	
282		P	SG		4,854,765	3,576,987	1,277,778	-	1,277,778	
283				B2	89,039,742	65,604,418	23,435,324	1,092,851	24,528,175	
284										
285	513	Maintenance of Electric Plant								
286		P	SG		38,453,187	28,332,280	10,120,907	-	10,120,907	
287		P	SG		1,055,833	777,937	277,896	-	277,896	
288				B2	39,509,020	29,110,217	10,398,802	-	10,398,802	
289										
290	514	Maintenance of Misc. Steam Plant								
291		P	SG		9,079,454	6,689,735	2,389,719	-	2,389,719	
292		P	SG		1,277,520	941,276	336,244	-	336,244	
293				B2	10,356,974	7,631,011	2,725,963	-	2,725,963	
294										
295		Total Steam Power Generation			B2	1,040,566,325	777,781,426	262,784,899	(4,286,128)	258,498,770

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
621	571	Maintenance of Overhead Lines							
622		T	SG		16,201,425	11,937,198	4,264,227	312,827	4,577,053
623									
624				B2	16,201,425	11,937,198	4,264,227	312,827	4,577,053
625									
626	572	Maintenance of Underground Lines							
627		T	SG		57,535	42,392	15,143	-	15,143
628									
629				B2	57,535	42,392	15,143	-	15,143
630									
631	573	Maint of Misc. Transmission Plant							
632		T	SG		153,479	113,083	40,396	-	40,396
633									
634				B2	153,479	113,083	40,396	-	40,396
635									
636		Total Transmission Expense		B2	218,366,627	160,970,060	57,396,567	(880,170)	56,516,397
637									
638		Summary of Transmission Expense by Factor							
639		SE			4,934,772	3,713,623	1,221,149	(383,924)	837,225
640		SG			213,431,855	157,256,436	56,175,418	(496,246)	55,679,172
641		SNPT			-	-	-	-	-
642		Total Transmission Expense by Factor			<u>218,366,627</u>	<u>160,970,060</u>	<u>57,396,567</u>	<u>(880,170)</u>	<u>56,516,397</u>
643	580	Operation Supervision & Engineering							
644		DPW	S		1,272,172	886,869	385,304	543,912	929,216
645		DPW	SNPD		8,248,334	6,046,260	2,202,075	493,655	2,695,730
646				B2	9,520,507	6,933,128	2,587,379	1,037,568	3,624,946
647									
648	581	Load Dispatching							
649		DPW	S		-	-	-	-	-
650		DPW	SNPD		12,160,239	8,913,795	3,246,444	-	3,246,444
651				B2	12,160,239	8,913,795	3,246,444	-	3,246,444
652									
653	582	Station Expense							
654		DPW	S		4,704,744	3,821,583	883,161	-	883,161
655		DPW	SNPD		3,204	2,348	855	-	855
656				B2	4,707,948	3,823,931	884,017	-	884,017
657									
658	583	Overhead Line Expenses							
659		DPW	S		9,956,184	8,244,708	1,711,476	-	1,711,476
660		DPW	SNPD		163	119	44	-	44
661				B2	9,956,347	8,244,828	1,711,519	-	1,711,519
662									
663	584	Underground Line Expense							
664		DPW	S		621	130	490	-	490
665		DPW	SNPD		-	-	-	-	-
666				B2	621	130	490	-	490
667									
668	585	Street Lighting & Signal Systems							
669		DPW	S		-	-	-	-	-
670		DPW	SNPD		224,138	164,299	59,838	-	59,838
671				B2	224,138	164,299	59,838	-	59,838
672									
673	586	Meter Expenses							
674		DPW	S		2,513,774	1,861,357	652,417	-	652,417
675		DPW	SNPD		12,515	9,174	3,341	-	3,341
676				B2	2,526,289	1,870,531	655,758	-	655,758
677									
678	587	Customer Installation Expenses							
679		DPW	S		15,268,629	9,505,602	5,763,027	-	5,763,027
680		DPW	SNPD		-	-	-	-	-
681				B2	15,268,629	9,505,602	5,763,027	-	5,763,027
682									
683	588	Misc. Distribution Expenses							
684		DPW	S		(317,677)	(381,309)	63,632	-	63,632
685		DPW	SNPD		967,054	708,878	258,177	-	258,177
686				B2	649,377	327,569	321,809	-	321,809
687									
688	589	Rents							
689		DPW	S		2,871,522	1,303,546	1,567,976	-	1,567,976
690		DPW	SNPD		2,782	2,039	743	-	743
691				B2	2,874,305	1,305,585	1,568,719	-	1,568,719
692									
693	590	Maint Supervision & Engineering							
694		DPW	S		3,340,839	2,417,456	923,383	-	923,383
695		DPW	SNPD		3,040,352	2,228,663	811,689	-	811,689
696				B2	6,381,191	4,646,119	1,735,072	-	1,735,072
697									
698	591	Maintenance of Structures							
699		DPW	S		2,231,776	1,825,301	406,475	-	406,475
700		DPW	SNPD		126,767	92,923	33,843	-	33,843
701				B2	2,358,542	1,918,224	440,318	-	440,318

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ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
946	403OP	Other Production Depreciation							
947		P	SG		-	-	-	-	-
948		P	SG		57,807,314	42,592,388	15,214,927	(1,497,254)	13,717,673
949		P	SG		3,263,691	2,404,685	859,006	-	859,006
950		P	SG		67,194,413	49,508,795	17,685,618	4,340,032	22,025,650
951				B3	128,265,418	94,505,868	33,759,551	2,842,778	36,602,329
952									
953	403TP	Transmission Depreciation							
954		T	SG		8,646,935	6,371,056	2,275,880	-	2,275,880
955		T	SG		10,802,100	7,958,979	2,843,120	-	2,843,120
956		T	SG		93,058,624	68,565,527	24,493,097	548,156	25,041,253
957				B3	112,507,659	82,895,562	29,612,097	548,156	30,160,253
958									
959									
960									
961	403	Distribution Depreciation							
962	360	Land & Land Rights	DPW	S	429,065	366,982	62,083	-	62,083
963	361	Structures	DPW	S	2,115,833	1,535,512	580,321	-	580,321
964	362	Station Equipment	DPW	S	(3,638,677)	(9,157,051)	5,518,374	-	5,518,374
965	363	Storage Battery Eq	DPW	S	-	-	-	-	-
966	364	Poles & Towers	DPW	S	44,079,600	31,034,178	13,045,422	516,046	13,561,468
967	365	OH Conductors	DPW	S	20,849,815	13,665,156	7,184,659	-	7,184,659
968	366	UG Conduit	DPW	S	9,604,186	7,671,676	1,932,509	-	1,932,509
969	367	UG Conductor	DPW	S	22,509,453	18,483,830	4,025,622	-	4,025,622
970	368	Line Trans	DPW	S	34,758,471	23,491,606	11,266,865	-	11,266,865
971	369	Services	DPW	S	19,400,498	12,477,037	6,923,462	-	6,923,462
972	370	Meters	DPW	S	9,134,491	5,850,107	3,284,383	-	3,284,383
973	371	Inst Cust Prem	DPW	S	496,454	369,926	126,528	-	126,528
974	372	Leased Property	DPW	S	-	-	-	-	-
975	373	Street Lighting	DPW	S	2,242,102	1,540,842	701,259	-	701,259
976				B3	161,981,289	107,329,802	54,651,488	516,046	55,167,533
977									
978	403GP	General Depreciation							
979		G-SITUS	DPW	S	15,001,279	9,744,234	5,257,046	2,480	5,259,526
980		PT	SG		23,760	17,506	6,254	-	6,254
981		PT	SG		72,996	53,784	19,213	-	19,213
982		P	SE		100,519	75,645	24,874	-	24,874
983		CUST	CN		955,261	656,830	298,431	-	298,431
984		G-SG	SG		9,895,515	7,291,009	2,604,507	23,973	2,628,480
985		PTD	SO		15,153,707	10,979,965	4,173,741	166,551	4,340,293
986		G-SG	SG		8,187	6,032	2,155	-	2,155
987		G-SG	SG		140,182	103,286	36,896	-	36,896
988				B3	41,351,407	28,928,291	12,423,116	193,005	12,616,121
989									
990	403GV0	General Vehicles							
991		G-SG	SG		-	-	-	-	-
992				B3	-	-	-	-	-
993									
994	403MP	Mining Depreciation							
995		P	SE		-	-	-	-	-
996				B3	-	-	-	-	-
997									
998	403EP	Experimental Plant Depreciation							
999		P	SG		-	-	-	-	-
1000		P	SG		-	-	-	-	-
1001				B3	-	-	-	-	-
1002	4031	ARO Depreciation							
1003		P	S		-	-	-	-	-
1004				B3	-	-	-	-	-
1005									
1006									
1007		Total Depreciation Expense		B3	731,135,346	525,142,704	205,992,643	29,926,992	235,919,634
1008									
1009	Summary	S			176,982,569	117,074,035	59,908,533	518,526	60,427,059
1010		DGP			-	-	-	-	-
1011		DGU			-	-	-	-	-
1012		SG			537,943,292	396,356,229	141,587,063	29,241,915	170,828,978
1013		SO			15,153,707	10,979,965	4,173,741	166,551	4,340,293
1014		CN			955,261	656,830	298,431	-	298,431
1015		SE			100,519	75,645	24,874	-	24,874
1016		SSGCH			-	-	-	-	-
1017		SSGCT			-	-	-	-	-
1018		Total Depreciation Expense By Factor			731,135,346	525,142,704	205,992,643	29,926,992	235,919,634
1019									
1020	404GP	Amort of LT Plant - Leasehold Improvements							
1021		I-SITUS	S		421,920	156,096	265,824	-	265,824
1022		I-SG	SG		-	-	-	-	-
1023		PTD	SO		284,353	206,035	78,319	-	78,319
1024		P	SG		-	-	-	-	-
1025		CUST	CN		-	-	-	-	-
1026		P	SG		-	-	-	-	-
1027				B4	706,273	362,130	344,143	-	344,143

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1028									
1029	404SP	Amort of LT Plant - Cap Lease Steam							
1030		P	SG		-	-	-	-	-
1031		P	SG		-	-	-	-	-
1032				B4	-	-	-	-	-
1033									
1034	404IP	Amort of LT Plant - Intangible Plant							
1035		I-SITUS	S		999,640	988,182	11,458	-	11,458
1036		P	SE		-	-	-	-	-
1037		I-SG	SG		14,768,916	10,881,727	3,887,189	101,798	3,988,987
1038		PTD	SO		11,379,693	8,245,417	3,134,276	19,511	3,153,786
1039		CUST	CN		10,889,663	7,487,647	3,402,016	239	3,402,254
1040		I-SG	SG		10,565,963	7,784,994	2,780,969	-	2,780,969
1041		I-SG	SG		315,841	232,711	83,130	-	83,130
1042		P	SG		78,646	57,946	20,700	-	20,700
1043		I-SG	SG		-	-	-	-	-
1044		I-SG	SG		8,927	6,577	2,350	-	2,350
1045		P	SG		16,485	12,146	4,339	-	4,339
1046				B4	49,023,774	35,697,348	13,326,426	121,547	13,447,973
1047									
1048	404MP	Amort of LT Plant - Mining Plant							
1049		P	SE		-	-	-	-	-
1050				B4	-	-	-	-	-
1051									
1052	404OP	Amort of LT Plant - Other Plant							
1053		P	SG		-	-	-	-	-
1054				B4	-	-	-	-	-
1055									
1056									
1057	404HP	Amortization of Other Electric Plant							
1058		P	SG		311,696	229,657	82,039	-	82,039
1059		P	SG		-	-	-	-	-
1060		P	SG		-	-	-	-	-
1061				B4	311,696	229,657	82,039	-	82,039
1062									
1063		Total Amortization of Limited Term Plant		B4	50,041,742	36,289,135	13,752,607	121,547	13,874,154
1064									
1065									
1066	405	Amortization of Other Electric Plant							
1067		GP	S		-	-	-	-	-
1068									
1069				B4	-	-	-	-	-
1070									
1071	406	Amortization of Plant Acquisition Adj							
1072		P	S		301,635	301,635	-	-	-
1073		P	SG		-	-	-	-	-
1074		P	SG		-	-	-	-	-
1075		P	SG		4,781,559	3,523,050	1,258,510	-	1,258,510
1076		P	SO		-	-	-	-	-
1077				B4	5,083,195	3,824,685	1,258,510	-	1,258,510
1078	407	Amort of Prop Losses, Unrec Plant, etc							
1079		DPW	S		124,290	125,256	(966)	2,260,238	2,259,272
1080		GP	SO		-	-	-	-	-
1081		P	SG-P		-	-	-	-	-
1082		P	SE		-	-	-	-	-
1083		P	SG		-	-	-	-	-
1084		P	TROJP		-	-	-	-	-
1085				B4	124,290	125,256	(966)	2,260,238	2,259,272
1086									
1087		Total Amortization Expense		B4	55,249,227	40,239,076	15,010,151	2,381,785	17,391,936
1088									
1089									
1090									
1091		Summary of Amortization Expense by Factor							
1092		S			1,847,486	1,571,169	276,317	2,260,238	2,536,555
1093		SE			-	-	-	-	-
1094		TROJP			-	-	-	-	-
1095		DGP			-	-	-	-	-
1096		DGU			-	-	-	-	-
1097		SO			11,664,046	8,451,451	3,212,594	19,511	3,232,105
1098		SSGCT			-	-	-	-	-
1099		SSGCH			-	-	-	-	-
1100		SG-P			-	-	-	-	-
1101		CN			10,889,663	7,487,647	3,402,016	239	3,402,254
1102		SG			30,848,033	22,728,808	8,119,224	101,798	8,221,022
1103		Total Amortization Expense by Factor			55,249,227	40,239,076	15,010,151	2,381,785	17,391,936

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ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1174	41010	Deferred Income Tax - Federal-DR							
1175		GP	S		9,824,503	10,247,690	(423,187)	536,072	112,885
1176		P	SCHMDEXP		-	-	-	-	-
1177		PT	SG		92,718	68,315	24,403	-	24,403
1178		LABOR	SO		6,994,325	5,067,898	1,926,427	123,225	2,049,652
1179		GP	SNP		26,635,962	19,567,726	7,068,236	17,362	7,085,598
1180		P	SE		1,338,953	1,007,618	331,335	72,352	403,687
1181		PT	SG		38,372,712	28,272,986	10,099,726	29,808,139	39,907,864
1182		P	SG-P		-	-	-	-	-
1183		GP	GPS		22,217,020	16,097,851	6,119,169	-	6,119,169
1184		TAXDEPR	TAXDEPR		168,270,646	123,962,913	44,307,733	(436,298)	43,871,435
1185		P	BADDEBT		-	-	-	-	-
1186		CUST	CN		-	-	-	-	-
1187		P	SG-U		-	-	-	-	-
1188		DPW	SNPD		(251,156)	(184,104)	(67,052)	-	(67,052)
1189				B7	273,495,683	204,108,893	69,386,790	30,120,852	99,507,642
1190									
1191									
1192									
1193	41110	Deferred Income Tax - Federal-CR							
1194		GP	S		(27,497,443)	(20,680,484)	(6,816,959)	57,287	(6,759,672)
1195		P	SE		(6,292,526)	(4,735,390)	(1,557,136)	468,123	(1,089,013)
1196		P	SG		(348,782)	(256,982)	(91,800)	-	(91,800)
1197		GP	SNP		(16,729,475)	(12,290,068)	(4,439,407)	-	(4,439,407)
1198		PT	SG		1,734,106	1,277,688	456,418	(2,073,510)	(1,617,092)
1199		DPW	CIAC		(28,260,436)	(20,715,689)	(7,544,747)	-	(7,544,747)
1200		CUST	CN		-	-	-	(59)	(59)
1201		P	SG-P		-	-	-	-	-
1202		P	SG-U		-	-	-	-	-
1203		LABOR	SO		(175,169)	(126,923)	(48,246)	(21,836)	(70,083)
1204		PT	SNPD		(583,210)	(427,509)	(155,701)	-	(155,701)
1205		CUST	TAXDEPR		-	-	-	-	-
1206		P	SGCT		-	-	-	-	-
1207		BOOKDEPR	SCHMDEXP		(231,975,121)	(166,617,635)	(65,357,486)	651,724	(64,705,762)
1208		P	TROJD		14,957	11,062	3,895	(3,895)	(0)
1209		P	BADDEBT		(12,823)	(7,972)	(4,851)	-	(4,851)
1210		GP	GPS		427,029	309,414	117,615	-	117,615
1211									
1212				B7	(309,698,894)	(224,260,489)	(85,438,404)	(922,166)	(86,360,570)
1213									
1214		Total Deferred Income Taxes		B7	(36,203,211)	(20,151,596)	(16,051,614)	29,198,686	13,147,071
1215	SCHMAF	Additions - Flow Through							
1216		SCHMAF	S		-	-	-	-	-
1217		SCHMAF	SNP		-	-	-	-	-
1218		SCHMAF	SO		-	-	-	-	-
1219		SCHMAF	SE		-	-	-	-	-
1220		SCHMAF	TROJP		-	-	-	-	-
1221		SCHMAF	SG		-	-	-	-	-
1222				B6	-	-	-	-	-
1223									
1224	SCHMAP	Additions - Permanent							
1225		P	S		-	-	-	-	-
1226		P	SE		93,520	70,377	23,142	-	23,142
1227		LABOR	SNP		-	-	-	-	-
1228		SCHMAP-SO	SO		3,059,827	2,217,068	842,759	-	842,759
1229		SCHMAP	SG		-	-	-	-	-
1230		BOOKDEPR	SCHMDEXP		147,603	106,017	41,586	-	41,586
1231				B6	3,300,949	2,393,462	907,487	-	907,487
1232									
1233	SCHMAT	Additions - Temporary							
1234		SCHMAT-SITUS	S		10,237,260	15,985,479	(5,748,220)	518,526	(5,229,694)
1235		P	SG-U		-	-	-	-	-
1236		P	SG-P		-	-	-	-	-
1237		DPW	CIAC		114,942,433	84,256,015	30,686,418	-	30,686,418
1238		SCHMAT-SNP	SNP		68,043,062	49,986,856	18,056,206	-	18,056,206
1239		P	TROJD		(60,836)	(44,995)	(15,841)	15,841	0
1240		P	SGCT		-	-	-	-	-
1241		SCHMAT-SE	SE		25,593,317	19,260,046	6,333,271	(1,903,977)	4,429,294
1242		P	SG		(7,047,194)	(5,192,367)	(1,854,826)	8,749,339	6,894,512
1243		CUST	CN		-	-	-	239	239
1244		SCHMAT-SO	SO		712,466	516,233	196,232	88,815	285,048
1245		SCHMAT-SNP	SNPD		2,372,063	1,738,789	633,275	-	633,275
1246		DPW	BADDEBT		52,155	32,426	19,729	-	19,729
1247		SCHMAT-GPS	GPS		(1,736,838)	(1,258,466)	(478,372)	-	(478,372)
1248		BOOKDEPR	SCHMDEXP		943,502,238	677,676,601	265,825,637	(2,650,728)	263,174,909
1249				B6	1,156,610,125	842,956,616	313,653,509	4,818,055	318,471,564
1250									
1251		TOTAL SCHEDULE - M ADDITIONS		B6	1,159,911,074	845,350,078	314,560,996	4,818,055	319,379,051

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ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1252									
1253	SCHMDF	Deductions - Flow Through							
1254		SCHMDF	S		-	-	-	-	-
1255		SCHMDF	DGP		-	-	-	-	-
1256		SCHMDF	DGU		-	-	-	-	-
1257				B6	-	-	-	-	-
1258	SCHMDP	Deductions - Permanent							
1259		SCHMDP	S		-	-	-	-	-
1260		P	SE		4,099,703	3,085,199	1,014,504	-	1,014,504
1261		PTD	SNP		107,935	79,293	28,642	-	28,642
1262		BOOKDEPR	SCHMDEXP		-	-	-	-	-
1263		P	SG		-	-	-	-	-
1264		SCHMDP-SO	SO		-	-	-	-	-
1265				B6	4,207,638	3,164,491	1,043,146	-	1,043,146
1266									
1267	SCHMDT	Deductions - Temporary							
1268		GP	S		39,958,772	41,679,983	(1,721,212)	2,180,343	459,131
1269		DPW	BADDEBT		-	-	-	-	-
1270		SCHMDT-SNP	SNP		108,335,285	79,586,957	28,748,328	70,615	28,818,942
1271		SCHMDT	CN		-	-	-	-	-
1272		SCHMDT	SG		377,111	277,855	99,256	-	99,256
1273		CUST	SG-P		-	-	-	-	-
1274		P	SE		5,445,869	4,098,245	1,347,624	294,266	1,641,890
1275		SCHMDT-SG	SG		156,071,656	114,993,484	41,078,173	121,553,176	162,631,349
1276		SCHMDT-GPS	GPS		90,362,310	65,474,082	24,888,228	-	24,888,228
1277		SCHMDT-SO	SO		28,447,716	20,612,444	7,835,272	501,189	8,336,460
1278		TAXDEPR	TAXDEPR		684,399,818	504,188,918	180,210,900	(1,774,536)	178,436,364
1279		DPW	SNPD		(1,021,517)	(748,801)	(272,717)	-	(272,717)
1280				B6	1,112,377,019	830,163,168	282,213,851	122,825,053	405,038,904
1281									
1282		TOTAL SCHEDULE - M DEDUCTIONS		B6	1,116,584,657	833,327,659	283,256,998	122,825,053	406,082,050
1283									
1284		TOTAL SCHEDULE - M ADJUSTMENTS		B6	43,326,417	12,022,418	31,303,999	(118,006,998)	(86,702,999)
1285									
1286									
1287									
1288	40911	State Income Taxes							
1289		S	S		46,623,994	33,478,498	13,145,495	(5,450,199)	7,695,296
1290		IBT	SE		-	-	-	-	-
1291		PTC	SG		-	-	-	-	-
1292		IBT	IBT		-	-	-	-	-
1293		Total State Tax Expense			46,623,994	33,478,498	13,145,495	(5,450,199)	7,695,296
1294									
1295									
1296		Calculation of Taxable Income:							
1297		Operating Revenues			5,065,709,138	3,701,976,774	1,363,732,364	66,996,158	1,430,728,522
1298		Operating Deductions:							
1299		O & M Expenses			2,809,609,937	2,078,420,333	731,189,603	37,463,379	768,652,982
1300		Depreciation Expense			731,135,346	525,142,704	205,992,643	29,926,992	235,919,634
1301		Amortization Expense			55,249,227	40,239,076	15,010,151	2,381,785	17,391,936
1302		Taxes Other Than Income			199,137,026	122,143,143	76,993,884	2,163,232	79,157,115
1303		Interest & Dividends (AFUDC-Equity)			(72,317,120)	(53,126,731)	(19,190,389)	(23,599)	(19,213,988)
1304		Misc Revenue & Expense			(3,395,390)	(2,651,435)	(743,955)	1,258,497	514,542
1305		Total Operating Deductions			3,719,419,026	2,710,167,090	1,009,251,936	73,170,285	1,082,422,222
1306		Other Deductions:							
1307		Interest Deductions			362,656,318	266,420,242	96,236,076	(4,132,685)	92,103,391
1308		Interest on PCRBS			-	-	-	-	-
1309		Schedule M Adjustments			43,326,417	12,022,418	31,303,999	(118,006,998)	(86,702,999)
1310									
1311		Income Before State Taxes			1,026,960,211	737,411,860	289,548,350	(120,048,441)	169,499,910
1312									
1313		State Income Taxes			46,623,994	33,478,498	13,145,495	(5,450,199)	7,695,296
1314									
1315		Total Taxable Income			980,336,217	703,933,362	276,402,855	(114,598,241)	161,804,614
1316									
1317		Tax Rate			21.0%	21.0%	21.0%	21.0%	21.0%
1318									
1319		Federal Income Tax - Calculated			205,870,606	147,826,006	58,044,600	(24,065,631)	33,978,969
1320									
1321		Adjustments to Calculated Tax:							
1322	40910	PMI	P	SE	(65,560)	(49,337)	(16,223)	-	(16,223)
1323	40910	PTC	P	SG	(27,792,500)	(20,477,494)	(7,315,006)	7,315,006	-
1324	40910		P	SO	(18,459)	(13,375)	(5,084)	-	(5,084)
1325	40910	IRS Settle	LABOR	S	-	-	-	-	-
1326		Federal Income Tax Expense			177,994,087	127,285,801	50,708,286	(16,750,625)	33,957,661
1327									
1328		Total Operating Expenses			3,977,412,292	2,901,167,799	1,076,244,493	80,191,746	1,156,436,239

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1329	310	Land and Land Rights							
1330		P	SG		2,327,849	1,715,157	612,691	-	612,691
1331		P	SG		33,837,468	24,931,422	8,906,046	-	8,906,046
1332		P	SG		54,188,889	39,926,334	14,262,555	-	14,262,555
1333		P	S		-	-	-	-	-
1334		P	SG		2,635,317	1,941,699	693,617	-	693,617
1335				B8	92,989,523	68,514,613	24,474,910	-	24,474,910
1336									
1337	311	Structures and Improvements							
1338		P	SG		227,107,006	167,332,278	59,774,728	-	59,774,728
1339		P	SG		314,002,985	231,357,172	82,645,812	-	82,645,812
1340		P	SG		431,529,571	317,950,676	113,578,895	-	113,578,895
1341		P	SG		65,503,822	48,263,168	17,240,653	-	17,240,653
1342				B8	1,038,143,383	764,903,295	273,240,088	-	273,240,088
1343									
1344	312	Boiler Plant Equipment							
1345		P	SG		591,792,444	436,032,245	155,760,199	-	155,760,199
1346		P	SG		470,343,514	346,548,761	123,794,753	-	123,794,753
1347		P	SG		3,209,916,266	2,365,063,986	844,852,280	8,460,706	853,312,986
1348		P	SG		341,946,986	251,946,292	90,000,694	-	90,000,694
1349				B8	4,613,999,209	3,399,591,284	1,214,407,925	8,460,706	1,222,868,631
1350									
1351	314	Turbogenerator Units							
1352		P	SG		109,651,372	80,791,051	28,860,320	-	28,860,320
1353		P	SG		109,802,624	80,902,494	28,900,130	-	28,900,130
1354		P	SG		712,634,145	525,068,323	187,565,822	-	187,565,822
1355		P	SG		69,082,461	50,899,907	18,182,554	-	18,182,554
1356				B8	1,001,170,601	737,661,776	263,508,825	-	263,508,825
1357									
1358	315	Accessory Electric Equipment							
1359		P	SG		86,087,278	63,429,044	22,658,234	-	22,658,234
1360		P	SG		133,435,263	98,315,005	35,120,257	-	35,120,257
1361		P	SG		200,294,220	147,576,636	52,717,583	-	52,717,583
1362		P	SG		68,703,253	50,620,507	18,082,746	-	18,082,746
1363				B8	488,520,013	359,941,193	128,578,820	-	128,578,820
1364									
1365									
1366									
1367	316	Misc Power Plant Equipment							
1368		P	SG		2,592,891	1,910,440	682,451	-	682,451
1369		P	SG		4,947,418	3,645,254	1,302,164	-	1,302,164
1370		P	SG		21,579,754	15,899,947	5,679,807	-	5,679,807
1371		P	SG		4,139,401	3,049,907	1,089,493	-	1,089,493
1372				B8	33,259,464	24,505,549	8,753,915	-	8,753,915
1373									
1374	317	Steam Plant ARO							
1375		P	S		-	-	-	-	-
1376				B8	-	-	-	-	-
1377									
1378	SP	Unclassified Steam Plant - Account 300							
1379		P	SG		46,348,779	34,149,747	12,199,032	-	12,199,032
1380				B8	46,348,779	34,149,747	12,199,032	-	12,199,032
1381									
1382									
1383		Total Steam Production Plant		B8	7,314,430,972	5,389,267,457	1,925,163,516	8,460,706	1,933,624,221
1384									
1385									
1386		Summary of Steam Production Plant by Factor							
1387		S			-	-	-	-	-
1388		DGP			-	-	-	-	-
1389		DGU			-	-	-	-	-
1390		SG			7,314,430,972	5,389,267,457	1,925,163,516	8,460,706	1,933,624,221
1391		SSGCH			-	-	-	-	-
1392		Total Steam Production Plant by Factor			7,314,430,972	5,389,267,457	1,925,163,516	8,460,706	1,933,624,221
1393	320	Land and Land Rights							
1394		P	SG		-	-	-	-	-
1395		P	SG		-	-	-	-	-
1396				B8	-	-	-	-	-
1397									
1398	321	Structures and Improvements							
1399		P	SG		-	-	-	-	-
1400		P	SG		-	-	-	-	-
1401				B8	-	-	-	-	-
1402									
1403	322	Reactor Plant Equipment							
1404		P	SG		-	-	-	-	-
1405		P	SG		-	-	-	-	-
1406				B8	-	-	-	-	-
1407									
1408	323	Turbogenerator Units							
1409		P	SG		-	-	-	-	-
1410		P	SG		-	-	-	-	-
1411				B8	-	-	-	-	-

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ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1412									
1413	324	Land and Land Rights							
1414		P	SG		-	-	-	-	-
1415		P	SG		-	-	-	-	-
1416				B8	-	-	-	-	-
1417									
1418	325	Misc. Power Plant Equipment							
1419		P	SG		-	-	-	-	-
1420		P	SG		-	-	-	-	-
1421				B8	-	-	-	-	-
1422									
1423									
1424	NP	Unclassified Nuclear Plant - Acct 300							
1425		P	SG		-	-	-	-	-
1426				B8	-	-	-	-	-
1427									
1428									
1429		Total Nuclear Production Plant		B8	-	-	-	-	-
1430									
1431									
1432									
1433		Summary of Nuclear Production Plant by Factor							
1434		DGP			-	-	-	-	-
1435		DGU			-	-	-	-	-
1436		SG			-	-	-	-	-
1437									
1438		Total Nuclear Plant by Factor			-	-	-	-	-
1439									
1440	330	Land and Land Rights							
1441		P	SG		10,332,372	7,612,884	2,719,488	-	2,719,488
1442		P	SG		5,268,322	3,881,696	1,386,626	-	1,386,626
1443		P	SG		19,440,549	14,323,783	5,116,767	-	5,116,767
1444		P	SG		1,278,861	942,264	336,597	-	336,597
1445				B8	36,320,104	26,760,626	9,559,478	-	9,559,478
1446									
1447	331	Structures and Improvements							
1448		P	SG		19,737,987	14,542,935	5,195,052	-	5,195,052
1449		P	SG		4,911,093	3,618,489	1,292,603	-	1,292,603
1450		P	SG		240,986,535	177,558,705	63,427,830	-	63,427,830
1451		P	SG		12,019,436	8,855,912	3,163,524	-	3,163,524
1452				B8	277,655,051	204,576,041	73,079,010	-	73,079,010
1453									
1454	332	Reservoirs, Dams & Waterways							
1455		P	SG		145,556,937	107,246,246	38,310,691	-	38,310,691
1456		P	SG		18,818,445	13,865,417	4,953,028	-	4,953,028
1457		P	SG		270,522,732	199,320,953	71,201,778	253,778	71,455,556
1458		P	SG		77,163,653	56,854,124	20,309,529	425,945	20,735,474
1459				B8	512,061,767	377,286,740	134,775,027	679,723	135,454,750
1460									
1461	333	Water Wheel, Turbines, & Generators							
1462		P	SG		28,887,364	21,284,189	7,603,175	-	7,603,175
1463		P	SG		7,520,182	5,540,865	1,979,317	-	1,979,317
1464		P	SG		63,524,218	46,804,598	16,719,620	-	16,719,620
1465		P	SG		39,530,111	29,125,757	10,404,354	-	10,404,354
1466				B8	139,461,875	102,755,408	36,706,466	-	36,706,466
1467									
1468	334	Accessory Electric Equipment							
1469		P	SG		3,683,986	2,714,358	969,628	-	969,628
1470		P	SG		3,374,661	2,486,448	888,213	-	888,213
1471		P	SG		67,056,294	49,407,029	17,649,265	-	17,649,265
1472		P	SG		10,763,264	7,930,365	2,832,899	-	2,832,899
1473				B8	84,878,205	62,538,200	22,340,005	-	22,340,005
1474									
1475									
1476									
1477	335	Misc. Power Plant Equipment							
1478		P	SG		1,130,832	833,197	297,636	-	297,636
1479		P	SG		155,552	114,610	40,941	-	40,941
1480		P	SG		1,166,322	859,345	306,977	-	306,977
1481		P	SG		18,279	13,468	4,811	-	4,811
1482				B8	2,470,985	1,820,620	650,365	-	650,365
1483									
1484	336	Roads, Railroads & Bridges							
1485		P	SG		4,333,284	3,192,760	1,140,523	-	1,140,523
1486		P	SG		770,862	567,971	202,892	-	202,892
1487		P	SG		18,344,615	13,516,299	4,828,316	-	4,828,316
1488		P	SG		1,431,463	1,054,701	376,762	-	376,762
1489				B8	24,880,224	18,331,731	6,548,493	-	6,548,493
1490									
1491	337	Hydro Plant ARO							
1492		P	S		-	-	-	-	-
1493				B8	-	-	-	-	-

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON		
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
1572	Summary of Other Production Plant by Factor									
1573	S				74,986	-	74,986	-	74,986	
1574	DGU				-	-	-	-	-	
1575	SG				4,020,949,224	2,962,632,483	1,058,316,740	178,962,702	1,237,279,442	
1576	SSGCT				-	-	-	-	-	
1577	Total of Other Production Plant by Factor					<u>4,021,024,209</u>	<u>2,962,632,483</u>	<u>1,058,391,726</u>	<u>178,962,702</u>	<u>1,237,354,428</u>
1578										
1579	Experimental Plant									
1580	103	Experimental Plant								
1581		P	SG		-	-	-	-	-	
1582	Total Experimental Production Plant				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1583										
1584	Total Production Plant				B8	<u>12,413,183,392</u>	<u>9,145,969,306</u>	<u>3,267,214,085</u>	<u>188,103,131</u>	<u>3,455,317,216</u>
1585	350	Land and Land Rights								
1586		T	SG		21,061,510	15,518,105	5,543,405	-	5,543,405	
1587		T	SG		48,191,086	35,507,157	12,683,929	-	12,683,929	
1588		T	SG		205,418,587	151,352,267	54,066,320	-	54,066,320	
1589				B8	<u>274,671,183</u>	<u>202,377,529</u>	<u>72,293,654</u>	<u>-</u>	<u>72,293,654</u>	
1590										
1591	352	Structures and Improvements								
1592		T	S		-	-	-	-	-	
1593		T	SG		7,022,589	5,174,238	1,848,350	-	1,848,350	
1594		T	SG		17,702,492	13,043,183	4,659,309	-	4,659,309	
1595		T	SG		253,267,781	186,607,518	66,660,263	-	66,660,263	
1596				B8	<u>277,992,861</u>	<u>204,824,939</u>	<u>73,167,922</u>	<u>-</u>	<u>73,167,922</u>	
1597										
1598	353	Station Equipment								
1599		T	SG		106,185,098	78,237,103	27,947,994	-	27,947,994	
1600		T	SG		154,078,561	113,524,972	40,553,588	-	40,553,588	
1601		T	SG		1,939,486,318	1,429,012,118	510,474,200	-	510,474,200	
1602				B8	<u>2,199,749,976</u>	<u>1,620,774,193</u>	<u>578,975,783</u>	<u>-</u>	<u>578,975,783</u>	
1603										
1604	354	Towers and Fixtures								
1605		T	SG		128,108,873	94,390,525	33,718,348	-	33,718,348	
1606		T	SG		131,291,888	96,735,769	34,556,120	-	34,556,120	
1607		T	SG		1,043,574,207	768,904,722	274,669,485	-	274,669,485	
1608				B8	<u>1,302,974,969</u>	<u>960,031,016</u>	<u>342,943,953</u>	<u>-</u>	<u>342,943,953</u>	
1609										
1610	355	Poles and Fixtures								
1611		T	SG		61,168,792	45,069,122	16,099,670	-	16,099,670	
1612		T	SG		114,965,512	84,706,506	30,259,006	-	30,259,006	
1613		T	SG		807,470,295	594,943,530	212,526,765	38,891,743	251,418,508	
1614				B8	<u>983,604,600</u>	<u>724,719,159</u>	<u>258,885,441</u>	<u>38,891,743</u>	<u>297,777,184</u>	
1615										
1616	356	Clearing and Grading								
1617		T	SG		158,484,869	116,771,537	41,713,332	-	41,713,332	
1618		T	SG		157,763,804	116,240,257	41,523,547	-	41,523,547	
1619		T	SG		949,947,305	699,920,488	250,026,817	-	250,026,817	
1620				B8	<u>1,266,195,977</u>	<u>932,932,281</u>	<u>333,263,696</u>	<u>-</u>	<u>333,263,696</u>	
1621										
1622	357	Underground Conduit								
1623		T	SG		6,371	4,694	1,677	-	1,677	
1624		T	SG		91,651	67,528	24,123	-	24,123	
1625		T	SG		3,603,014	2,654,698	948,316	-	948,316	
1626				B8	<u>3,701,035</u>	<u>2,726,920</u>	<u>974,115</u>	<u>-</u>	<u>974,115</u>	
1627										
1628	358	Underground Conductors								
1629		T	SG		-	-	-	-	-	
1630		T	SG		1,087,552	801,308	286,245	-	286,245	
1631		T	SG		7,161,307	5,276,446	1,884,861	-	1,884,861	
1632				B8	<u>8,248,860</u>	<u>6,077,754</u>	<u>2,171,106</u>	<u>-</u>	<u>2,171,106</u>	
1633										
1634	359	Roads and Trails								
1635		T	SG		1,863,032	1,372,680	490,351	-	490,351	
1636		T	SG		440,513	324,570	115,943	-	115,943	
1637		T	SG		9,633,656	7,098,070	2,535,585	-	2,535,585	
1638				B8	<u>11,937,200</u>	<u>8,795,321</u>	<u>3,141,880</u>	<u>-</u>	<u>3,141,880</u>	
1639										
1640	TP	Unclassified Trans Plant - Acct 300								
1641		T	SG		107,229,090	79,006,316	28,222,774	-	28,222,774	
1642				B8	<u>107,229,090</u>	<u>79,006,316</u>	<u>28,222,774</u>	<u>-</u>	<u>28,222,774</u>	
1643										
1644	TS0	Unclassified Trans Sub Plant - Acct 300								
1645		T	SG		-	-	-	-	-	
1646				B8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
1647										
1648	Total Transmission Plant				B8	<u>6,436,305,751</u>	<u>4,742,265,428</u>	<u>1,694,040,323</u>	<u>38,891,743</u>	<u>1,732,932,066</u>
1649	Summary of Transmission Plant by Factor									
1650		DGP			-	-	-	-	-	
1651		DGU			-	-	-	-	-	
1652		SG			6,436,305,751	4,742,265,428	1,694,040,323	38,891,743	1,732,932,066	
1653	Total Transmission Plant by Factor					<u>6,436,305,751</u>	<u>4,742,265,428</u>	<u>1,694,040,323</u>	<u>38,891,743</u>	<u>1,732,932,066</u>

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ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1736	390	Structures and Improvements							
1737		G-SITUS	S		132,917,235	92,900,058	40,017,177	-	40,017,177
1738		PT	SG		335,238	247,003	88,235	-	88,235
1739		PT	SG		1,482,919	1,092,614	390,305	-	390,305
1740		CUST	CN		8,202,037	5,639,657	2,562,380	-	2,562,380
1741		G-SG	SG		5,801,798	4,274,760	1,527,037	-	1,527,037
1742		P	SE		1,293,096	973,109	319,987	-	319,987
1743		PTD	SO		96,666,534	70,041,952	26,624,582	-	26,624,582
1744				B8	246,698,857	175,169,153	71,529,704	-	71,529,704
1745									
1746	391	Office Furniture & Equipment							
1747		G-SITUS	S		6,506,522	4,333,999	2,172,523	-	2,172,523
1748		PT	SG		-	-	-	-	-
1749		PT	SG		-	-	-	-	-
1750		CUST	CN		4,259,760	2,928,978	1,330,782	-	1,330,782
1751		G-SG	SG		3,325,340	2,450,108	875,232	-	875,232
1752		P	SE		10,545	7,936	2,610	-	2,610
1753		PTD	SO		55,974,566	40,557,654	15,416,912	-	15,416,912
1754		G-SG	SG		-	-	-	-	-
1755		G-SG	SG		4,039	2,976	1,063	-	1,063
1756				B8	70,080,773	50,281,651	19,799,122	-	19,799,122
1757									
1758	392	Transportation Equipment							
1759		G-SITUS	S		88,213,062	63,159,134	25,053,928	-	25,053,928
1760		PTD	SO		7,114,838	5,155,219	1,959,619	-	1,959,619
1761		G-SG	SG		21,245,933	15,653,988	5,591,945	-	5,591,945
1762		CUST	CN		-	-	-	-	-
1763		PT	SG		472,987	348,497	124,491	-	124,491
1764		P	SE		500,747	376,833	123,914	-	123,914
1765		PT	SG		70,616	52,030	18,586	-	18,586
1766		G-SG	SG		299,519	220,686	78,834	-	78,834
1767		PT	SG		44,655	32,902	11,753	-	11,753
1768				B8	117,962,357	84,999,288	32,963,070	-	32,963,070
1769									
1770	393	Stores Equipment							
1771		G-SITUS	S		8,533,070	5,851,047	2,682,023	-	2,682,023
1772		PT	SG		-	-	-	-	-
1773		PT	SG		-	-	-	-	-
1774		PTD	SO		255,085	184,827	70,257	-	70,257
1775		G-SG	SG		5,849,438	4,309,862	1,539,576	-	1,539,576
1776		PT	SG		53,971	39,766	14,205	-	14,205
1777				B8	14,691,564	10,385,502	4,306,061	-	4,306,061
1778									
1779	394	Tools, Shop & Garage Equipment							
1780		G-SITUS	S		34,924,628	24,262,218	10,662,410	-	10,662,410
1781		PT	SG		93,867	69,161	24,706	-	24,706
1782		G-SG	SG		22,399,543	16,503,967	5,895,576	-	5,895,576
1783		PTD	SO		2,208,108	1,599,935	608,173	-	608,173
1784		P	SE		109,750	82,592	27,159	-	27,159
1785		PT	SG		-	-	-	-	-
1786		G-SG	SG		1,718,615	1,266,275	452,341	-	452,341
1787		G-SG	SG		89,913	66,248	23,665	-	23,665
1788				B8	61,544,425	43,850,396	17,694,029	-	17,694,029
1789									
1790	395	Laboratory Equipment							
1791		G-SITUS	S		21,630,155	13,456,044	8,174,111	-	8,174,111
1792		PT	SG		-	-	-	-	-
1793		PT	SG		-	-	-	-	-
1794		PTD	SO		4,958,344	3,592,682	1,365,662	-	1,365,662
1795		P	SE		1,261,169	949,083	312,086	-	312,086
1796		G-SG	SG		6,336,394	4,668,650	1,667,743	-	1,667,743
1797		G-SG	SG		223,587	164,739	58,848	-	58,848
1798		G-SG	SG		14,022	10,331	3,690	-	3,690
1799				B8	34,423,671	22,841,529	11,582,142	-	11,582,142
1800									
1801	396	Power Operated Equipment							
1802		G-SITUS	S		136,448,154	96,173,905	40,274,248	-	40,274,248
1803		PT	SG		277,141	204,197	72,944	-	72,944
1804		G-SG	SG		44,145,185	32,526,141	11,619,045	-	11,619,045
1805		PTD	SO		6,711,775	4,863,170	1,848,605	-	1,848,605
1806		PT	SG		1,057,504	779,168	278,336	-	278,336
1807		P	SE		249,547	187,794	61,752	-	61,752
1808		P	SG		-	-	-	-	-
1809		G-SG	SG		1,374,378	1,012,641	361,737	-	361,737
1810				B8	190,263,684	135,747,017	54,516,667	-	54,516,667

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1811	397	Communication Equipment							
1812		COM_EQ	S		203,253,989	126,833,762	76,420,228	96,119	76,516,347
1813		COM_EQ	SG		412,544	303,962	108,582	-	108,582
1814		COM_EQ	SG		1,136,750	837,557	299,193	-	299,193
1815		COM_EQ	SO		93,463,016	67,720,769	25,742,246	3,185,463	28,927,709
1816		COM_EQ	CN		3,848,526	2,646,216	1,202,309	-	1,202,309
1817		COM_EQ	SG		175,994,453	129,672,586	46,321,867	698,338	47,020,205
1818		COM_EQ	SE		343,512	258,508	85,005	-	85,005
1819		COM_EQ	SG		1,285,815	947,388	338,427	-	338,427
1820		COM_EQ	SG		16,633	12,255	4,378	-	4,378
1821				B8	479,755,238	329,233,002	150,522,236	3,979,920	154,502,156
1822									
1823	398	Misc. Equipment							
1824		G-SITUS	S		3,035,497	1,884,124	1,151,373	-	1,151,373
1825		PT	SG		-	-	-	-	-
1826		PT	SG		-	-	-	-	-
1827		CUST	CN		79,001	54,321	24,681	-	24,681
1828		PTD	SO		2,223,286	1,610,933	612,353	-	612,353
1829		P	SE		4,009	3,017	992	-	992
1830		G-SG	SG		2,698,795	1,988,470	710,325	-	710,325
1831		G-SG	SG		-	-	-	-	-
1832				B8	8,040,588	5,540,864	2,499,724	-	2,499,724
1833									
1834	399	Coal Mine							
1835		P	SE		1,854,828	1,395,836	458,992	22,985,225	23,444,217
1836	MP	P	SE		-	-	-	-	-
1837				B8	1,854,828	1,395,836	458,992	22,985,225	23,444,217
1838									
1839	399L	WIDCO Capital Lease							
1840		P	SE		-	-	-	-	-
1841				B8	-	-	-	-	-
1842									
1843		Remove Capital Leases			-	-	-	-	-
1844				B8	-	-	-	-	-
1845									
1846	1011390	General Capital Leases							
1847		G-SITUS	S		5,563,333	3,475,886	2,087,447	-	2,087,447
1848		P	SG		10,774,085	7,938,338	2,835,747	-	2,835,747
1849		PTD	SO		1,708,906	1,238,227	470,679	-	470,679
1850				B9	18,046,324	12,652,451	5,393,872	-	5,393,872
1851									
1852		Remove Capital Leases			(18,046,324)	(12,652,451)	(5,393,872)	-	(5,393,872)
1853					-	-	-	-	-
1854									
1855	1011346	General Gas Line Capital Leases							
1856		P	SG		-	-	-	-	-
1857				B9	-	-	-	-	-
1858									
1859		Remove Capital Leases			-	-	-	-	-
1860					-	-	-	-	-
1861									
1862	GP	Unclassified Gen Plant - Acct 300							
1863		G-SITUS	S		-	-	-	-	-
1864		PTD	SO		36,905,928	26,741,036	10,164,892	-	10,164,892
1865		CUST	CN		-	-	-	-	-
1866		G-SG	SG		-	-	-	-	-
1867		PT	SG		-	-	-	-	-
1868		PT	SG		-	-	-	-	-
1869				B8	36,905,928	26,741,036	10,164,892	-	10,164,892
1870									
1871	399G	Unclassified Gen Plant - Acct 300							
1872		G-SITUS	S		-	-	-	-	-
1873		PTD	SO		-	-	-	-	-
1874		G-SG	SG		-	-	-	-	-
1875		PT	SG		-	-	-	-	-
1876		PT	SG		-	-	-	-	-
1877				B8	-	-	-	-	-
1878									
1879		Total General Plant		B8	1,285,199,097	901,089,721	384,109,375	26,965,144	411,074,520
1880									
1881		Summary of General Plant by Factor							
1882		S			655,356,462	441,011,416	214,345,047	96,119	214,441,166
1883		DGP			-	-	-	-	-
1884		DGU			-	-	-	-	-
1885		SG			309,037,237	227,698,413	81,338,824	698,338	82,037,162
1886		SO			315,706,687	228,752,514	86,954,174	3,185,463	90,139,636
1887		SE			5,627,203	4,234,707	1,392,497	22,985,225	24,377,721
1888		CN			17,517,830	12,045,123	5,472,707	-	5,472,707
1889		DEU			-	-	-	-	-
1890		SSGCT			-	-	-	-	-
1891		SSGCH			-	-	-	-	-
1892		Less Capital Leases			(18,046,324)	(12,652,451)	(5,393,872)	-	(5,393,872)
1893		Total General Plant by Factor			1,285,199,097	901,089,721	384,109,375	26,965,144	411,074,520

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1894	301	Organization							
1895		I-SITUS	S		-	-	-	-	-
1896		PTD	SO		-	-	-	-	-
1897		I-SG	SG		-	-	-	-	-
1898				B8	-	-	-	-	-
1899	302	Franchise & Consent							
1900		I-SITUS	S		(31,081,215)	(31,081,215)	-	-	-
1901		I-SG	SG		10,337,537	7,616,690	2,720,847	-	2,720,847
1902		I-SG	SG		175,266,123	129,135,953	46,130,170	-	46,130,170
1903		I-SG	SG		9,350,399	6,889,367	2,461,032	-	2,461,032
1904		P	SG		-	-	-	-	-
1905		P	SG		600,993	442,811	158,182	-	158,182
1906				B8	164,473,837	113,003,606	51,470,231	-	51,470,231
1907									
1908	303	Miscellaneous Intangible Plant							
1909		I-SITUS	S		22,022,388	17,408,006	4,614,381	-	4,614,381
1910		I-SG	SG		172,346,397	126,984,701	45,361,696	2,810,619	48,172,315
1911		PTD	SO		390,075,918	282,638,443	107,437,474	410,287	107,847,762
1912		P	SE		-	-	-	-	-
1913		CUST	CN		176,932,374	121,657,320	55,275,054	3,654	55,278,708
1914		P	SG		-	-	-	-	-
1915		P	SG		-	-	-	-	-
1916				B8	761,377,077	548,688,470	212,688,607	3,224,560	215,913,166
1917	303	Less Non-Utility Plant							
1918		I-SITUS	S		-	-	-	-	-
1919					761,377,077	548,688,470	212,688,607	3,224,560	215,913,166
1920	IP	Unclassified Intangible Plant - Acct 300							
1921		I-SITUS	S		-	-	-	-	-
1922		I-SG	SG		-	-	-	-	-
1923		P	SG		-	-	-	-	-
1924		PTD	SO		-	-	-	-	-
1925					-	-	-	-	-
1926					-	-	-	-	-
1927		Total Intangible Plant		B8	925,850,914	661,692,077	264,158,838	3,224,560	267,383,397
1928									
1929		Summary of Intangible Plant by Factor							
1930		S			(9,058,827)	(13,673,209)	4,614,381	-	4,614,381
1931		DGP			-	-	-	-	-
1932		DGU			-	-	-	-	-
1933		SG			367,901,449	271,069,522	96,831,927	2,810,619	99,642,546
1934		SO			390,075,918	282,638,443	107,437,474	410,287	107,847,762
1935		CN			176,932,374	121,657,320	55,275,054	3,654	55,278,708
1936		SSGCT			-	-	-	-	-
1937		SSGCH			-	-	-	-	-
1938		SE			-	-	-	-	-
1939		Total Intangible Plant by Factor			925,850,914	661,692,077	264,158,838	3,224,560	267,383,397
1940		Summary of Unclassified Plant (Account 106)							
1941		DP			66,957,822	46,749,499	20,208,323	-	20,208,323
1942		DS0			-	-	-	-	-
1943		GP			36,905,928	26,741,036	10,164,892	-	10,164,892
1944		HP			-	-	-	-	-
1945		NP			-	-	-	-	-
1946		OP			(476,250)	(350,901)	(125,349)	-	(125,349)
1947		TP			107,229,090	79,006,316	28,222,774	-	28,222,774
1948		TS0			-	-	-	-	-
1949		IP			-	-	-	-	-
1950		MP			-	-	-	-	-
1951		SP			46,348,779	34,149,747	12,199,032	-	12,199,032
1952		Total Unclassified Plant by Factor			256,965,369	186,295,697	70,669,672	-	70,669,672
1953									
1954		Total Electric Plant In Service		B8	28,204,842,852	20,436,465,101	7,768,377,751	277,876,601	8,046,254,352
1955		Summary of Electric Plant by Factor							
1956		S			7,790,676,319	5,412,786,776	2,377,889,544	20,788,143	2,398,677,686
1957		SE			5,627,203	4,234,707	1,392,497	22,985,225	24,377,721
1958		DGU			-	-	-	-	-
1959		DGP			-	-	-	-	-
1960		SG			19,526,352,844	14,387,002,670	5,139,350,174	230,503,830	5,369,854,004
1961		SO			705,782,605	511,390,957	194,391,648	3,595,750	197,987,398
1962		CN			194,450,204	133,702,443	60,747,761	3,654	60,751,415
1963		DEU			-	-	-	-	-
1964		SSGCH			-	-	-	-	-
1965		SSGCT			-	-	-	-	-
1966		Less Capital Leases			(18,046,324)	(12,652,451)	(5,393,872)	-	(5,393,872)
1967					28,204,842,852	20,436,465,101	7,768,377,751	277,876,601	8,046,254,352

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1968	105	Plant Held For Future Use							
1969		DPW	S		13,593,785	6,414,447	7,179,338	(7,179,338)	0
1970		P	SG		-	-	-	-	-
1971		T	SG		3,657,534	2,694,869	962,666	(3,311,285)	(2,348,619)
1972		P	SG		8,923,302	6,574,682	2,348,619	-	2,348,619
1973		P	SE		-	-	-	-	-
1974		G	SG		-	-	-	-	-
1975									
1976									
1977		Total Plant Held For Future Use		B10	26,174,621	15,683,998	10,490,623	(10,490,623)	0
1978									
1979	114	Electric Plant Acquisition Adjustments							
1980		P	S		11,763,784	11,763,784	-	-	-
1981		P	SG		144,704,699	106,618,318	38,086,381	-	38,086,381
1982		P	SG		-	-	-	-	-
1983		Total Electric Plant Acquisition Adjustment		B15	156,468,483	118,382,101	38,086,381	-	38,086,381
1984									
1985	115	Accum Provision for Asset Acquisition Adjustments							
1986		P	S		(1,294,270)	(1,294,270)	-	-	-
1987		P	SG		(128,417,358)	(94,617,817)	(33,799,542)	(1,258,510)	(35,058,051)
1988		P	SG		-	-	-	-	-
1989				B15	(129,711,629)	(95,912,087)	(33,799,542)	(1,258,510)	(35,058,051)
1990									
1991	128	Pensions							
1992		P	SO		4,464,716	3,235,012	1,229,704	(1,229,704)	-
1993		Total Pensions		B15	4,464,716	3,235,012	1,229,704	(1,229,704)	-
1994									
1995	124	Weatherization							
1996		DMSC	S		789,162	789,161	0	-	0
1997		DMSC	SO		(5,008)	(3,629)	(1,379)	-	(1,379)
1998				B16	784,154	785,533	(1,379)	-	(1,379)
1999									
2000	182W	Weatherization							
2001		DMSC	S		(12,349,609)	(12,349,609)	-	-	-
2002		DMSC	SG		-	-	-	-	-
2003		DMSC	SGCT		-	-	-	-	-
2004		DMSC	SO		-	-	-	-	-
2005				B16	(12,349,609)	(12,349,609)	-	-	-
2006									
2007	186W	Weatherization							
2008		DMSC	S		-	-	-	-	-
2009		DMSC	CN		-	-	-	-	-
2010		DMSC	CNP		-	-	-	-	-
2011		DMSC	SG		-	-	-	-	-
2012		DMSC	SO		-	-	-	-	-
2013				B16	-	-	-	-	-
2014									
2015		Total Weatherization		B16	(11,565,455)	(11,564,076)	(1,379)	-	(1,379)
2016									
2017	151	Fuel Stock							
2018		P	DEU		-	-	-	-	-
2019		P	SE		163,859,900	123,311,457	40,548,444	(1,313,654)	39,234,790
2020		P	SE		-	-	-	-	-
2021		P	SE		9,237,440	6,951,561	2,285,878	-	2,285,878
2022		Total Fuel Stock		B13	173,097,340	130,263,018	42,834,322	(1,313,654)	41,520,669
2023									
2024	152	Fuel Stock - Undistributed							
2025		P	SE		-	-	-	-	-
2026					-	-	-	-	-
2027									
2028	25316	DG&T Working Capital Deposit							
2029		P	SE		(2,496,462)	(1,878,692)	(617,769)	95,233	(522,536)
2030				B13	(2,496,462)	(1,878,692)	(617,769)	95,233	(522,536)
2031									
2032	25317	DG&T Working Capital Deposit							
2033		P	SE		(2,620,035)	(1,971,686)	(648,349)	(16,258)	(664,606)
2034				B13	(2,620,035)	(1,971,686)	(648,349)	(16,258)	(664,606)
2035									
2036	25319	Provo Working Capital Deposit							
2037		P	SE		-	-	-	-	-
2038					-	-	-	-	-
2039									
2040		Total Fuel Stock		B13	167,980,844	126,412,639	41,568,204	(1,234,678)	40,333,526

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ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2041	154	Materials and Supplies							
2042		MSS	S		117,863,706	76,540,785	41,322,921	-	41,322,921
2043		MSS	SG		4,906,248	3,614,920	1,291,328	-	1,291,328
2044		MSS	SE		-	-	-	-	-
2045		MSS	SO		(66,993)	(48,541)	(18,452)	-	(18,452)
2046		MSS	SG		116,002,537	85,470,586	30,531,952	-	30,531,952
2047		MSS	SG		7,850	5,784	2,066	-	2,066
2048		MSS	SNPD		(1,650,835)	(1,210,109)	(440,727)	-	(440,727)
2049		MSS	SG		-	-	-	-	-
2050		MSS	SG		-	-	-	-	-
2051		MSS	SG		-	-	-	-	-
2052		MSS	SG		-	-	-	-	-
2053		MSS	SG		9,406,485	6,930,691	2,475,794	-	2,475,794
2054		MSS	SG		-	-	-	-	-
2055		Total Materials and Supplies		B13	246,468,997	171,304,116	75,164,881	-	75,164,881
2056									
2057	163	Stores Expense Undistributed							
2058		MSS	SO		-	-	-	-	-
2059									
2060				B13	-	-	-	-	-
2061									
2062	25318	Provo Working Capital Deposit							
2063		MSS	SG		(273,000)	(201,146)	(71,854)	-	(71,854)
2064									
2065				B13	(273,000)	(201,146)	(71,854)	-	(71,854)
2066									
2067		Total Materials & Supplies		B13	246,195,997	171,102,970	75,093,028	-	75,093,028
2068									
2069	165	Prepayments							
2070		DMSC	S		19,471,435	17,361,615	2,109,821	-	2,109,821
2071		GP	GPS		5,839,642	4,231,246	1,608,396	-	1,608,396
2072		PT	SG		3,344,629	2,464,320	880,309	-	880,309
2073		P	SE		3,590	2,702	888	-	888
2074		PTD	SO		20,800,417	15,071,419	5,728,998	-	5,728,998
2075		Total Prepayments		B15	49,459,714	39,131,302	10,328,412	-	10,328,412
2076									
2077	182M	Misc Regulatory Assets							
2078		DDS2	S		120,386,087	130,571,575	(10,185,488)	60,961	(10,124,527)
2079		DEFSG	SG		3,448,669	2,540,977	907,692	-	907,692
2080		P	SGCT		-	-	-	-	-
2081		DEFSG	SG-P		-	-	-	-	-
2082		P	SE		185,893,860	139,892,937	46,000,924	(529,773)	45,471,151
2083		P	SG		-	-	-	-	-
2084		DDSO2	SO		471,492,792	341,630,905	129,861,887	(92,118,353)	37,743,534
2085				B11	781,221,408	614,636,394	166,585,014	(92,587,165)	73,997,850
2086									
2087	186M	Misc Deferred Debits							
2088		LABOR	S		3,528,662	3,528,662	-	-	-
2089		P	SG		-	-	-	-	-
2090		P	SG		-	-	-	-	-
2091		DEFSG	SG		81,170,053	59,806,036	21,364,017	749,669	22,113,685
2092		LABOR	SO		281,966	204,305	77,661	-	77,661
2093		P	SE		1,760,630	1,324,948	435,682	-	435,682
2094		P	SG		-	-	-	-	-
2095		GP	EXCTAX		-	-	-	-	-
2096		Total Misc. Deferred Debits		B11	86,741,312	64,863,952	21,877,360	749,669	22,627,029
2097									
2098		Working Capital							
2099	CWC	Cash Working Capital							
2100		CWC	S		28,944,806	20,627,636	8,317,170	164,709	8,481,879
2101		CWC	SO		-	-	-	-	-
2102		CWC	SE		-	-	-	-	-
2103				B14	28,944,806	20,627,636	8,317,170	164,709	8,481,879
2104									
2105	OWC	Other Work. Cap.							
2106	131	Cash	GP	SNP	-	-	-	-	-
2107	135	Working Funds	GP	SG	-	-	-	-	-
2108	141	Notes Receivable	GP	SO	-	-	-	-	-
2109	143	Other A/R	GP	SO	39,073,062	28,311,282	10,761,780	-	10,761,780
2110	232	A/P	PTD	S	(15,475)	(15,475)	-	-	-
2111	232	A/P	PTD	SO	(6,992,292)	(5,066,425)	(1,925,867)	-	(1,925,867)
2112	232	A/P	P	SE	(1,732,589)	(1,303,846)	(428,743)	-	(428,743)
2113	232	A/P	T	SG	(2,987,663)	(2,201,308)	(786,355)	-	(786,355)
2114	2533	Other Msc. Df. Crd.	P	S	-	-	-	-	-
2115	2533	Other Msc. Df. Crd.	P	SE	(6,633,774)	(4,992,193)	(1,641,580)	(61,045)	(1,702,626)
2116	230	Asset Retir. Oblig.	P	SE	-	-	-	-	-
2117	230	Asset Retir. Oblig.	P	S	(5,559,148)	(5,559,148)	-	-	-
2118	254105	ARO Reg Liability	P	SG	-	-	-	-	-
2119	254105	ARO Reg Liability	P	SE	-	-	-	-	-
2120	2533	Cholla Reclamation	P	SE	-	-	-	-	-
2121				B14	15,152,121	9,172,886	5,979,234	(61,045)	5,918,189
2122									
2123		Total Working Capital		B14	44,096,927	29,800,522	14,296,405	103,663	14,400,068

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FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON		
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
2205	281	Accumulated Deferred Income Taxes								
2206		P	S		-	-	-	-	-	
2207		PT	SG		(177,382,631)	(130,695,395)	(46,687,237)	46,687,237	0	
2208		T	SNPT		-	-	-	-	-	
2209				B19	(177,382,631)	(130,695,395)	(46,687,237)	46,687,237	0	
2210										
2211	282	Accumulated Deferred Income Taxes								
2212		GP	S		(71,261,625)	2,150,921	(73,412,547)	(742,306,282)	(815,718,828)	
2213		ACCMDIT	DITBAL		(3,886,209,063)	(2,907,438,394)	(978,770,669)	978,673,975	(96,694)	
2214		PT	SNPD		-	-	-	(36,045)	(36,045)	
2215		PT	CN		-	-	-	29	29	
2216		P	SG-U		-	-	-	-	-	
2217		P	SG-P		-	-	-	-	-	
2218		PT	CIAC		-	-	-	-	-	
2219		LABOR	SO		(1,044,722)	(756,977)	(287,745)	204,968	(82,776)	
2220		CUST	SNP		-	-	-	1,703,251	1,703,251	
2221		P	SE		(6,628,459)	(4,988,194)	(1,640,265)	-	(1,640,265)	
2222		P	SG		(819,786)	(604,017)	(215,768)	1,921,693	1,705,925	
2223				B19	(3,965,963,655)	(2,911,636,661)	(1,054,326,994)	240,161,591	(814,165,403)	
2224										
2225	283	Accumulated Deferred Income Taxes								
2226		GP	S		(33,275,213)	(32,303,235)	(971,977)	538,603	(433,374)	
2227		P	SG		(1,766,839)	(1,301,806)	(465,033)	-	(465,033)	
2228		P	SE		(42,609,508)	(32,065,444)	(10,544,064)	6,360,915	(4,183,149)	
2229		LABOR	SO		(131,281,233)	(95,122,825)	(36,158,408)	30,071,921	(6,086,487)	
2230		GP	GPS		(6,821,897)	(4,942,962)	(1,878,935)	-	(1,878,935)	
2231		PTD	SNP		(1,048,063)	(769,944)	(278,119)	-	(278,119)	
2232		P	TROJD		-	-	-	-	-	
2233		P	SG		-	-	-	-	-	
2234		P	SGCT		-	-	-	-	-	
2235		P	SG		-	-	-	-	-	
2236				B19	(216,802,753)	(166,506,217)	(50,296,536)	36,971,439	(13,325,097)	
2237										
2238		Total Accum Deferred Income Tax			B19	(4,083,287,763)	(2,992,634,701)	(1,090,653,062)	403,854,020	(686,799,042)
2239	255	Accumulated Investment Tax Credit								
2240		PTD	S		(38,401)	(38,401)	-	-	-	
2241		PTD	ITC84		-	-	-	-	-	
2242		PTD	ITC85		-	-	-	-	-	
2243		PTD	ITC86		-	-	-	-	-	
2244		PTD	ITC88		-	-	-	-	-	
2245		PTD	ITC89		-	-	-	-	-	
2246		PTD	ITC90		(42,534)	(35,756)	(6,778)	-	(6,778)	
2247		PTD	SG		(216,528)	(159,537)	(56,990)	-	(56,990)	
2248		Total Accumulated ITC			B19	(297,463)	(233,695)	(63,768)	-	(63,768)
2249										
2250		Total Rate Base Deductions				(5,047,577,197)	(3,789,369,503)	(1,258,207,694)	21,939,576	(1,236,268,118)
2251										
2252										
2253										
2254	108SP	Steam Prod Plant Accumulated Depr								
2255		P	S		10,846,025	10,846,025	-	-	-	
2256		P	SG		(765,397,082)	(563,944,017)	(201,453,065)	-	(201,453,065)	
2257		P	SG		(736,317,493)	(542,518,197)	(193,799,296)	-	(193,799,296)	
2258		P	SG		(1,490,892,214)	(1,098,488,306)	(392,403,908)	(207,606,528)	(600,010,435)	
2259		P	SG		-	-	-	-	-	
2260		P	SG		(246,500,340)	(181,621,273)	(64,879,068)	-	(64,879,068)	
2261				B17	(3,228,261,105)	(2,375,725,768)	(852,535,336)	(207,606,528)	(1,060,141,864)	
2262										
2263	108NP	Nuclear Prod Plant Accumulated Depr								
2264		P	SG		-	-	-	-	-	
2265		P	SG		-	-	-	-	-	
2266		P	SG		-	-	-	-	-	
2267				B17	-	-	-	-	-	
2268										
2269										
2270	108HP	Hydraulic Prod Plant Accum Depr								
2271		P	S		3,600,961	3,600,961	-	-	-	
2272		P	SG		(174,168,301)	(128,327,078)	(45,841,223)	-	(45,841,223)	
2273		P	SG		(30,652,422)	(22,584,682)	(8,067,740)	-	(8,067,740)	
2274		P	SG		(190,913,454)	(140,664,895)	(50,248,559)	(376,317)	(50,624,876)	
2275		P	SG		(51,878,311)	(38,223,902)	(13,654,409)	61,822	(13,592,587)	
2276				B17	(444,011,527)	(326,199,597)	(117,811,930)	(314,495)	(118,126,426)	
2277										
2278	108OP	Other Production Plant - Accum Depr								
2279		P	S		-	-	-	-	-	
2280		P	SG		-	-	-	-	-	
2281		P	SG		(592,873,211)	(436,828,554)	(156,044,657)	(5,205,670)	(161,250,328)	
2282		P	SG		(418,247,158)	(308,164,204)	(110,082,954)	13,394,537	(96,688,418)	
2283		P	SG		(36,897,464)	(27,186,025)	(9,711,439)	-	(9,711,439)	
2284				B17	(1,048,017,834)	(772,178,783)	(275,839,051)	8,188,866	(267,650,184)	

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ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2448	111GP	Accum Prov for Amort-General							
2449		G-SITUS	S		(11,074,062)	(6,895,966)	(4,178,096)	-	(4,178,096)
2450		CUST	CN		-	-	-	-	-
2451		I-SG	SG		-	-	-	-	-
2452		PTD	SO		(3,442,703)	(2,494,490)	(948,214)	-	(948,214)
2453		P	SE		-	-	-	-	-
2454				B18	<u>(14,516,766)</u>	<u>(9,390,455)</u>	<u>(5,126,310)</u>	-	<u>(5,126,310)</u>
2455									
2456									
2457	111HP	Accum Prov for Amort-Hydro							
2458		P	SG		-	-	-	-	-
2459		P	SG		-	-	-	-	-
2460		P	SG		(2,515,843)	(1,853,672)	(662,172)	-	(662,172)
2461		P	SG		-	-	-	-	-
2462				B18	<u>(2,515,843)</u>	<u>(1,853,672)</u>	<u>(662,172)</u>	-	<u>(662,172)</u>
2463									
2464									
2465	111IP	Accum Prov for Amort-Intangible Plant							
2466		I-SITUS	S		29,187,452	29,293,400	(105,948)	-	(105,948)
2467		P	SG		-	-	-	-	-
2468		P	SG		(489,827)	(360,904)	(128,923)	-	(128,923)
2469		P	SE		-	-	-	-	-
2470		I-SG	SG		(89,975,106)	(66,293,593)	(23,681,513)	(101,798)	(23,783,311)
2471		I-SG	SG		(105,415,501)	(77,670,065)	(27,745,436)	-	(27,745,436)
2472		I-SG	SG		(6,044,246)	(4,453,396)	(1,590,850)	-	(1,590,850)
2473		CUST	CN		(137,086,578)	(94,259,661)	(42,826,917)	(239)	(42,827,155)
2474		P	SG		-	-	-	-	-
2475		P	SG		(21,945)	(16,169)	(5,776)	-	(5,776)
2476		PTD	SO		(291,767,035)	(211,406,490)	(80,360,545)	(19,511)	(80,380,056)
2477				B18	<u>(601,612,785)</u>	<u>(425,166,878)</u>	<u>(176,445,907)</u>	<u>(121,547)</u>	<u>(176,567,454)</u>
2478	111IP	Less Non-Utility Plant							
2479		NUTIL	OTH		-	-	-	-	-
2480					<u>(601,612,785)</u>	<u>(425,166,878)</u>	<u>(176,445,907)</u>	<u>(121,547)</u>	<u>(176,567,454)</u>
2481									
2482	111390	Accum Amtr - Capital Lease							
2483		G-SITUS	S		-	-	-	-	-
2484		P	SG		-	-	-	-	-
2485		PTD	SO		-	-	-	-	-
2486					-	-	-	-	-
2487					-	-	-	-	-
2488		Remove Capital Lease Amtr			-	-	-	-	-
2489					-	-	-	-	-
2490		Total Accum Provision for Amortization		B18	<u>(618,645,394)</u>	<u>(436,411,005)</u>	<u>(182,234,389)</u>	<u>(121,547)</u>	<u>(182,355,936)</u>
2491									
2492									
2493									
2494									
2495		Summary of Amortization by Factor							
2496		S			18,113,390	22,397,435	(4,284,044)	-	(4,284,044)
2497		DGP			-	-	-	-	-
2498		DGU			-	-	-	-	-
2499		SE			-	-	-	-	-
2500		SO			(295,209,738)	(213,900,980)	(81,308,759)	(19,511)	(81,328,270)
2501		CN			(137,086,578)	(94,259,661)	(42,826,917)	(239)	(42,827,155)
2502		SSGCT			-	-	-	-	-
2503		SSGCH			-	-	-	-	-
2504		SG			(204,462,468)	(150,647,799)	(53,814,669)	(101,798)	(53,916,467)
2505		Less Capital Lease			-	-	-	-	-
2506		Total Provision For Amortization by Factor			<u>(618,645,394)</u>	<u>(436,411,005)</u>	<u>(182,234,389)</u>	<u>(121,547)</u>	<u>(182,355,936)</u>

Tab 3 - Revenues

	3.1	3.2	3.3	3.4	3.5	3.6	3.7	
	Total Normalized	Temperature Normalization	Revenue Normalization	Effective Price Change	SO2 Emission Allowance Sales	REC Revenues	Wheeling Revenues	Ancillary Services Revenue
1 Operating Revenues:								
2 General Business Revenues	32,441,344	(1,883,146)	44,138,747	(9,814,256)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	99,610	-	-	-	-	(979,096)	787,644	291,062
6 Total Operating Revenues	32,540,954	(1,883,146)	44,138,747	(9,814,256)	-	(979,096)	787,644	291,062
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	6,523,346	(377,507)	8,848,318	(1,967,425)	(9)	(196,276)	157,896	58,348
24 State	1,477,357	(85,495)	2,003,899	(445,567)	(2)	(44,451)	35,759	13,214
25 Deferred Income Taxes	11	-	-	-	11	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	5	-	-	-	5	-	-	-
28 Total Operating Expenses:	8,000,720	(463,002)	10,852,217	(2,412,992)	6	(240,726)	193,655	71,562
29								
30 Operating Rev For Return:	24,540,234	(1,420,145)	33,286,530	(7,401,264)	(6)	(738,370)	593,989	219,500
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	-	-	-	14	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(52)	-	-	-	(52)	-	-	-
54								
55 Total Deductions:	(39)	-	-	-	(39)	-	-	-
56								
57 Total Rate Base:	(39)	-	-	-	(39)	-	-	-
58								
59								
60 Estimated ROE impact	1.258%	-0.073%	1.706%	-0.379%	0.000%	-0.038%	0.030%	0.011%
61								
62								
63								
64 TAX CALCULATION:								
66 Operating Revenue	32,540,949	(1,883,146)	44,138,747	(9,814,256)	(5)	(979,096)	787,644	291,062
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	38	-	-	-	38	-	-	-
72 Income Before Tax	32,540,911	(1,883,146)	44,138,747	(9,814,256)	(43)	(979,096)	787,644	291,062
73								
74 State Income Taxes	1,477,357	(85,495)	2,003,899	(445,567)	(2)	(44,451)	35,759	13,214
75								
76 Taxable Income	31,063,554	(1,797,651)	42,134,848	(9,368,689)	(41)	(934,645)	751,885	277,848
77								
78 Federal Income Taxes	6,523,346	(377,507)	8,848,318	(1,967,425)	(9)	(196,276)	157,896	58,348

	3.1	3.2	3.3	3.4	3.5	3.6	3.7	
	Total Normalized	Temperature Normalization	Revenue Normalization	Effective Price Change	SO2 Emission Allowance Sales	REC Revenues	Wheeling Revenues	Ancillary Services Revenue
1 Operating Revenues:								
2 General Business Revenues	42,255,600	(1,883,146)	44,138,747	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	(1,033,358)	-	-	-	-	(979,096)	(54,262)	-
6 Total Operating Revenues	41,222,243	(1,883,146)	44,138,747	-	-	(979,096)	(54,262)	-
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	8,263,658	(377,507)	8,848,318	-	-	(196,276)	(10,878)	-
24 State	1,871,490	(85,495)	2,003,899	-	-	(44,451)	(2,463)	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	10,135,148	(463,002)	10,852,217	-	-	(240,726)	(13,341)	-
29								
30 Operating Rev For Return:	31,087,095	(1,420,145)	33,286,530	-	-	(738,370)	(40,920)	-
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	1.594%	-0.073%	1.706%	0.000%	0.000%	-0.038%	-0.002%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
66 Operating Revenue	41,222,243	(1,883,146)	44,138,747	-	-	(979,096)	(54,262)	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	41,222,243	(1,883,146)	44,138,747	-	-	(979,096)	(54,262)	-
73								
74 State Income Taxes	1,871,490	(85,495)	2,003,899	-	-	(44,451)	(2,463)	-
75								
76 Taxable Income	39,350,753	(1,797,651)	42,134,848	-	-	(934,645)	(51,798)	-
77								
78 Federal Income Taxes	8,263,658	(377,507)	8,848,318	-	-	(196,276)	(10,878)	-

	3.1	3.2	3.3	3.4	3.5	3.6	3.7	
	Total Normalized	Temperature Normalization	Revenue Normalization	Effective Price Change	SO2 Emission Allowance Sales	REC Revenues	Wheeling Revenues	Ancillary Services Revenue
1 Operating Revenues:								
2 General Business Revenues	7,292,779	-	-	7,292,779	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	102,330	-	-	-	-	-	102,330	-
6 Total Operating Revenues	7,395,109	-	-	7,292,779	-	-	102,330	-
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	1,482,468	-	-	1,461,954	-	-	20,514	-
24 State	335,738	-	-	331,092	-	-	4,646	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,818,206	-	-	1,793,046	-	-	25,159	-
29								
30 Operating Rev For Return:	5,576,903	-	-	5,499,733	-	-	77,171	-
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	0.310%	0.000%	0.000%	0.306%	0.000%	0.000%	0.004%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
66 Operating Revenue	7,395,109	-	-	7,292,779	-	-	102,330	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	7,395,109	-	-	7,292,779	-	-	102,330	-
73								
74 State Income Taxes	335,738	-	-	331,092	-	-	4,646	-
75								
76 Taxable Income	7,059,371	-	-	6,961,687	-	-	97,684	-
77								
78 Federal Income Taxes	1,482,468	-	-	1,461,954	-	-	20,514	-

	3.1	3.2	3.3	3.4	3.5	3.6	3.7	
	Total Normalized	Temperature Normalization	Revenue Normalization	Effective Price Change	SO2 Emission Allowance Sales	REC Revenues	Wheeling Revenues	Ancillary Services Revenue
1 Operating Revenues:								
2 General Business Revenues	(17,107,035)	-	-	(17,107,035)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	1,030,638	-	-	-	-	-	739,575	291,062
6 Total Operating Revenues	(16,076,397)	-	-	(17,107,035)	-	-	739,575	291,062
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	(3,222,780)	-	-	(3,429,379)	(9)	-	148,260	58,348
24 State	(729,870)	-	-	(776,659)	(2)	-	33,577	13,214
25 Deferred Income Taxes	11	-	-	-	11	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	5	-	-	-	5	-	-	-
28 Total Operating Expenses:	(3,952,634)	-	-	(4,206,038)	6	-	181,836	71,562
29								
30 Operating Rev For Return:	(12,123,764)	-	-	(12,900,997)	(6)	-	557,739	219,500
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	-	-	-	14	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(52)	-	-	-	(52)	-	-	-
54								
55 Total Deductions:	(39)	-	-	-	(39)	-	-	-
56								
57 Total Rate Base:	(39)	-	-	-	(39)	-	-	-
58								
59								
60 Estimated ROE impact	-0.645%	0.000%	0.000%	-0.686%	0.000%	0.000%	0.030%	0.012%
61								
62								
63								
64 TAX CALCULATION:								
66 Operating Revenue	(16,076,403)	-	-	(17,107,035)	(5)	-	739,575	291,062
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	38	-	-	-	38	-	-	-
72 Income Before Tax	(16,076,440)	-	-	(17,107,035)	(43)	-	739,575	291,062
73								
74 State Income Taxes	(729,870)	-	-	(776,659)	(2)	-	33,577	13,214
75								
76 Taxable Income	(15,346,570)	-	-	(16,330,376)	(41)	-	705,999	277,848
77								
78 Federal Income Taxes	(3,222,780)	-	-	(3,429,379)	(9)	-	148,260	58,348

	<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:							
Residential	440	1	(1,517,256)	OR	Situs	(1,517,256)	3.1.1
Commercial	442	1	(317,240)	OR	Situs	(317,240)	3.1.1
Industrial ¹	442	1	<u>(48,650)</u>	OR	Situs	<u>(48,650)</u>	3.1.1
Total			<u><u>(1,883,146)</u></u>			<u><u>(1,883,146)</u></u>	

¹ Includes Irrigation

Description of Adjustment:

This adjustment normalizes revenues for the 12 months ended Dec 2019 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 2019
Summary of Revenue Adjustments**

	A	B	C	D	E	F	G	H	I	J	K	L
	Total Revenue	Remove Amounts From 305 Report Not Included in Model Inputs ¹	Unadjusted Revenues	Remove Tariff Riders ²	Actual Base Rate Revenues	Normalizing Adjustments ³	Temperature Normalization	Total Type 1 Adjusted Revenue	Type 2 Annualized Price Change ⁴	Total Type 2 Adjusted Revenue	Type 3 Pro Forma Price Change ⁵	Total Oregon Adjusted Revenue
Residential	\$617,613,521	\$21,499,151	\$639,112,672	\$23,027,098	\$662,139,770	\$0	(\$1,517,256)	\$660,622,514	\$1,430,885	\$662,053,399	(\$7,803,785)	\$654,249,614
Commercial	\$492,398,678	(\$12,973,835)	\$479,424,843	\$15,310,978	\$494,735,820	\$0	(\$317,240)	\$494,418,580	\$4,325,826	\$498,744,406	(\$6,851,293)	\$491,893,113
Industrial	\$119,634,152	(\$1,833,930)	\$117,800,222	\$4,368,480	\$122,168,702	\$0	\$0	\$122,168,702	\$1,259,453	\$123,428,155	(\$2,050,979)	\$121,377,176
Irrigation	\$27,574,063	\$126,090	\$27,700,153	\$1,217,831	\$28,917,984	\$0	(\$48,650)	\$28,869,334	\$247,543	\$29,116,877	(\$363,978)	\$28,752,899
Public St & Hwy	\$6,559,054	(\$199,553)	\$6,359,500	\$214,359	\$6,573,859	\$0	\$0	\$6,573,859	\$29,072	\$6,602,931	(\$37,000)	\$6,565,931
Total Oregon	\$1,263,779,468	\$6,617,922	\$1,270,397,389	\$44,138,747	\$1,314,536,136	\$0	(\$1,883,146)	\$1,312,652,990	\$7,292,779	\$1,319,945,769	(\$17,107,035)	\$1,302,838,734
Source / Formula	305 Report			Table 2 - B	C + D	Table 2	Table 2	E + F + G	Table 2	H + I	Table 2	J + K

¹ Solar Feed-In Revenue, I&D Reserve, Community Solar, DSM, Blue Sky, and BPA

² Gain on Sale of Asset, Revenue Accounting Adjustments, Deferred NPC, Inome Tax Deferral Adjustments, BPA (Sch 98), Pilot Program Cost Adjustment (Sch 95), Deferred Accounting Adjustment (Sch 192), Federal Tax Act Adjustment (Sch 195), Deer Creek Mine Undepreciated Investment Adjustment (Sch 197), Renewable Resource Deferral Adjustment (Sch 203), Oregon Solar Incentive Program (Sch 204) & Communtiy Solar Start-Up Cost Recovery Adjustment (Sch 207)

³ Removal of Irrigation Demand Charge Accrual (net zero for calendar year)

⁴ Renewable Adjustment Clause rate changes effective October 1 and December 1, 2019.

⁵ Renewable Adjustment Clause rate changes effective January 1 and April 1, 2020; Transition Adjustment Mechanism rate changes effective January 1 and April 1, 2020.

PacifiCorp
Oregon Results of Operation - December 2019
Summary of MWh Adjustments

	A	B	C
	Total MWhs	Temperature Adjustments MWhs	Type 1 Adjusted MWhs
Residential	5,722,112	(14,610)	5,707,502
Commercial	5,416,842	(4,936)	5,411,905
Industrial	1,623,828	0	1,623,828
Irrigation	284,815	3	284,818
Public St & Hwy	41,066	0	41,066
Total Oregon	13,088,664	(19,544)	13,069,120
Source / Formula	305 Report	Table 2	A + B

PacifiCorp
Oregon Results of Operation - December 2019
Historical 12 Months Ended December 2019
Revenue, kWh and Customer Adjustments

		REVENUES						
		Type 1		Type 2		Type 3		
		Normalizing Adjustments \$	Temperature Adjustment \$	Total Type 1 Adjusted Revenues	Type 2 Adjustments \$	Total Type 2 Adjusted Revenues	Type 3 Adjustments \$	Total Adjusted Revenues
Residential								
	15	\$0		\$336,289	\$1,507	\$337,796	(\$2,394)	\$335,402
	4	\$0	(\$1,495,266)	\$637,411,716	\$1,303,489	\$638,715,205	(\$7,592,604)	\$631,122,601
	23	\$0	(\$21,991)	\$13,358,656	\$87,149	\$13,445,805	(\$146,391)	\$13,299,414
	28	\$0	\$0	\$4,377,092	\$38,740	\$4,415,832	(\$62,396)	\$4,353,436
	BPA Balancing Account	\$0		\$0		\$0		\$0
	Solar Feed-In Revenue	\$0		\$0		\$0		\$0
	Gain on Sale of Asset	\$0		\$0		\$0		\$0
	Revenue Accounting Adjustment	\$0		\$0		\$0		\$0
	Revenue Adjustment - Deferred NPC	\$0		\$0		\$0		\$0
	Revenue Adjustment - I&D Reserve	\$0		\$0		\$0		\$0
	Community Solar Revenue	\$0		\$0		\$0		\$0
	DSM	\$0		\$0		\$0		\$0
	Blue Sky	\$0		\$0		\$0		\$0
	Income Tax Deferral Adjustments	\$0		\$0		\$0		\$0
	Unbilled	\$0		\$5,125,000		\$5,125,000	\$0	\$5,125,000
	AGA	\$0		\$13,761		\$13,761		\$13,761
	Total Residential	\$0	(\$1,517,256)	\$660,622,514	\$1,430,885	\$662,053,399	(\$7,803,785)	\$654,249,614
Commercial								
	15	\$0		\$1,012,039	\$4,535	\$1,016,574	(\$7,208)	\$1,009,366
	23	\$0	(\$87,166)	\$123,438,879	\$805,292	\$124,244,171	(\$1,352,703)	\$122,891,468
	28	\$0	(\$109,657)	\$180,555,409	\$1,597,990	\$182,153,399	(\$2,573,869)	\$179,579,530
	30	\$0	(\$51,015)	\$93,673,773	\$977,076	\$94,650,849	(\$1,344,146)	\$93,306,703
	47	\$0		\$3,587,360	\$37,418	\$3,624,778	(\$62,614)	\$3,562,164
	48	\$0	(\$69,402)	\$86,538,605	\$902,653	\$87,441,258	(\$1,510,464)	\$85,930,794
	54	\$0		\$144,430	\$862	\$145,292	(\$289)	\$145,003
	BPA Balancing Account	\$0		\$0		\$0		\$0
	Solar Feed-In Revenue	\$0		\$0		\$0		\$0
	Gain on Sale of Asset	\$0		\$0		\$0		\$0
	Revenue Accounting Adjustment	\$0		\$0		\$0		\$0
	Revenue Adjustment - Deferred NPC	\$0		\$0		\$0		\$0
	Revenue Adjustment - I&D Reserve	\$0		\$0		\$0		\$0
	Community Solar Revenue	\$0		\$0		\$0		\$0
	DSM	\$0		\$0		\$0		\$0
	Blue Sky	\$0		\$0		\$0		\$0
	Income Tax Deferral Adjustments	\$0		\$0		\$0		\$0
	Unbilled	\$0		\$2,713,000		\$2,713,000	\$0	\$2,713,000
	AGA	\$0		\$2,755,086		\$2,755,086		\$2,755,086
	Total Commercial	\$0	(\$317,240)	\$494,418,580	\$4,325,826	\$498,744,406	(\$6,851,293)	\$491,893,113
Industrial								
	15	\$0		\$39,070	\$175	\$39,245	(\$278)	\$38,967
	23	\$0	\$0	\$2,105,554	\$13,736	\$2,119,290	(\$23,074)	\$2,096,216
	28	\$0	\$0	\$8,775,904	\$77,670	\$8,853,574	(\$125,103)	\$8,728,471
	30	\$0		\$16,666,011	\$173,837	\$16,839,848	(\$239,144)	\$16,600,704
	47	\$0		\$1,072,853	\$11,191	\$1,084,044	(\$18,726)	\$1,065,318
	48	\$0		\$94,226,720	\$982,844	\$95,209,564	(\$1,644,654)	\$93,564,910
	BPA Balancing Account	\$0		\$0		\$0		\$0
	Solar Feed-In Revenue	\$0		\$0		\$0		\$0
	Gain on Sale of Asset	\$0		\$0		\$0		\$0
	Revenue Accounting Adjustment	\$0		\$0		\$0		\$0
	Revenue Adjustment - Deferred NPC	\$0		\$0		\$0		\$0
	Revenue Adjustment - I&D Reserve	\$0		\$0		\$0		\$0
	Community Solar Revenue	\$0		\$0		\$0		\$0
	DSM	\$0		\$0		\$0		\$0
	Blue Sky	\$0		\$0		\$0		\$0
	Income Tax Deferral Adjustments	\$0		\$0		\$0		\$0
	Unbilled	\$0		(\$861,000)		(\$861,000)	\$0	(\$861,000)
	AGA	\$0		\$143,590		\$143,590		\$143,590
	Total Industrial	\$0	\$0	\$122,168,702	\$1,259,453	\$123,428,155	(\$2,050,979)	\$121,377,176
Irrigation								
	41	\$0	(\$95,111)	\$20,616,334	\$165,214	\$20,781,548	(\$226,211)	\$20,555,337
	23	\$0	\$0	\$4,790	\$32	\$4,822	(\$53)	\$4,769
	48	\$0	\$46,462	\$7,889,995	\$82,297	\$7,972,292	(\$137,714)	\$7,834,578
	BPA Balancing Account	\$0		\$0		\$0		\$0
	BPA Adjustment	\$0		\$0		\$0		\$0
	Demand Charge Accrual	\$0		\$0		\$0		\$0
	Solar Feed-In Revenue	\$0		\$0		\$0		\$0
	Gain on Sale of Asset	\$0		\$0		\$0		\$0
	Revenue Accounting Adjustment	\$0		\$0		\$0		\$0
	Revenue Adjustment - Deferred NPC	\$0		\$0		\$0		\$0
	Revenue Adjustment - I&D Reserve	\$0		\$0		\$0		\$0
	Community Solar Revenue	\$0		\$0		\$0		\$0
	DSM	\$0		\$0		\$0		\$0
	Blue Sky	\$0		\$0		\$0		\$0
	Income Tax Deferral Adjustments	\$0		\$0		\$0		\$0
	Unbilled	\$0		\$181,000		\$181,000	\$0	\$181,000
	AGA	\$0		\$177,214		\$177,214		\$177,214
	Total Irrigation	\$0	(\$48,650)	\$28,869,334	\$247,543	\$29,116,877	(\$363,978)	\$28,752,899
Lighting								
	15	\$0		\$7,627	\$34	\$7,661	(\$55)	\$7,606
	23	\$0		\$144,743	\$944	\$145,687	(\$1,587)	\$144,100
	50	\$0		\$1,030,054	\$5,563	\$1,035,617	(\$7,505)	\$1,028,112
	51	\$0		\$4,329,579	\$18,159	\$4,347,738	(\$23,888)	\$4,323,850
	52	\$0		\$56,309	\$0	\$56,309	\$113	\$56,422
	53	\$0		\$836,548	\$4,372	\$840,920	(\$4,078)	\$836,842
	Solar Feed-In Revenue	\$0		\$0		\$0		\$0
	Gain on Sale of Asset	\$0		\$0		\$0		\$0
	Revenue Accounting Adjustment	\$0		\$0		\$0		\$0
	Revenue Adjustment - Deferred NPC	\$0		\$0		\$0		\$0
	Revenue Adjustment - I&D Reserve	\$0		\$0		\$0		\$0
	Community Solar Revenue	\$0		\$0		\$0		\$0
	DSM	\$0		\$0		\$0		\$0
	Blue Sky	\$0		\$0		\$0		\$0
	Income Tax Deferral Adjustments	\$0		\$0		\$0		\$0
	Unbilled	\$0		\$169,000		\$169,000	\$0	\$169,000
	AGA	\$0		\$0		\$0		\$0
	Total Lighting	\$0	\$0	\$6,573,859	\$29,072	\$6,602,931	(\$37,000)	\$6,565,931
TOTAL COMPANY		\$0	(\$1,883,146)	\$1,312,652,990	\$7,292,779	\$1,319,945,769	(\$17,107,035)	\$1,302,838,734

PacifiCorp
 Oregon Results of Operation - December 2019
 Historical 12 Months Ended December 2019
 Revenue Adjustments Details

	Actual Base Rate Revenues	Demand Charge Accrual	Subtotal Normalization Adjustments	Temperature Adjustment	Total Type 1 Adjusted Revenues	Oct 1, 2019	Dec 1, 2019	Total Type 2 Adj.	Total Type 2 Adjusted Revenues	Jan 1, 2020	Jan 1, 2020	Apr 1, 2020	Apr 1, 2020	Total Type 3 Adj.	Total Type 3 Adjusted Revenues
						RAC Price Change	RAC Price Change			TAM Price Change	RAC Price Change	RAC Price Change	RAC/TAM Price Change		
Residential															
15	\$336,289	\$0	\$0	\$0	\$336,289	\$1,507	\$0	\$1,507	\$337,796	(\$3,378)	\$676	\$509	(\$201)	(\$2,394)	\$335,402
4	\$338,906,882	\$0	\$0	(\$1,405,266)	\$337,411,716	\$953,018	\$350,471	\$1,303,489	\$638,715,265	(\$10,858,158)	\$1,916,146	\$1,444,046	(\$94,638)	(\$7,592,606)	\$631,122,601
23	\$13,380,647	\$0	\$0	(\$21,991)	\$13,358,656	\$79,771	\$7,378	\$87,149	\$13,445,805	(\$215,133)	\$40,337	\$30,999	(\$1,994)	(\$14,394)	\$13,299,414
28	\$4,377,092	\$0	\$0	\$0	\$4,377,092	\$35,913	\$2,827	\$38,740	\$4,415,832	(\$92,732)	\$17,663	\$13,325	(\$652)	(\$62,396)	\$4,353,436
BPA Balancing Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Solar Feed-In Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gain on Sale of Asset	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Accounting Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DSM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Blue Sky	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Income Tax Deferral Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unbilled	\$5,125,000	\$0	\$0	\$0	\$5,125,000	\$0	\$0	\$0	\$5,125,000	\$0	\$0	\$0	\$0	\$0	\$5,125,000
AGA	\$13,761	\$0	\$0	\$0	\$13,761	\$0	\$0	\$0	\$13,761	\$0	\$0	\$0	\$0	\$0	\$13,761
Total Residential	\$662,139,770	\$0	\$0	(\$1,517,256)	\$660,622,514	\$1,070,209	\$360,676	\$1,430,885	\$662,053,399	(\$11,169,401)	\$1,974,822	\$1,488,279	(\$97,485)	(\$7,803,785)	\$654,249,614
Commercial															
15	\$1,012,039	\$0	\$0	\$0	\$1,012,039	\$4,535	\$0	\$4,535	\$1,016,574	(\$10,166)	\$2,033	\$1,531	(\$606)	(\$7,208)	\$1,009,366
23	\$123,526,045	\$0	\$0	(\$87,166)	\$123,438,879	\$737,118	\$68,174	\$805,292	\$124,244,171	(\$1,987,907)	\$372,733	\$280,999	(\$18,428)	(\$1,352,703)	\$122,891,468
28	\$180,665,066	\$0	\$0	(\$109,657)	\$180,555,409	\$1,481,394	\$116,596	\$1,597,990	\$182,153,399	(\$3,825,221)	\$728,614	\$549,645	(\$26,907)	(\$2,579,869)	\$179,575,530
30	\$93,724,787	\$0	\$0	(\$51,015)	\$93,673,773	\$99,872	\$69,234	\$99,776	\$94,650,849	(\$2,082,319)	\$473,254	\$285,892	(\$20,973)	(\$1,344,146)	\$93,360,703
47	\$3,587,360	\$0	\$0	\$0	\$3,587,360	\$34,767	\$2,651	\$37,418	\$3,624,778	(\$90,619)	\$18,124	\$10,949	(\$1,068)	(\$62,614)	\$3,562,164
48	\$96,608,007	\$0	\$0	(\$69,402)	\$96,538,605	\$68,692	\$93,961	\$92,653	\$97,441,258	(\$2,198,031)	\$437,206	\$284,116	(\$25,755)	(\$1,510,462)	\$95,930,796
54	\$144,430	\$0	\$0	\$0	\$144,430	\$862	\$0	\$862	\$145,292	(\$1,162)	\$0	\$873	\$0	(\$289)	\$145,003
BPA Balancing Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Solar Feed-In Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gain on Sale of Asset	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Accounting Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DSM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Blue Sky	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Income Tax Deferral Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unbilled	\$2,713,000	\$0	\$0	\$0	\$2,713,000	\$0	\$0	\$0	\$2,713,000	\$0	\$0	\$0	\$0	\$0	\$2,713,000
AGA	\$2,755,086	\$0	\$0	\$0	\$2,755,086	\$0	\$0	\$0	\$2,755,086	\$0	\$0	\$0	\$0	\$0	\$2,755,086
Total Commercial	\$494,735,820	\$0	\$0	(\$317,240)	\$494,418,580	\$4,005,210	\$320,616	\$4,325,826	\$498,744,406	(\$10,183,425)	\$2,031,964	\$1,393,905	(\$93,737)	(\$6,851,293)	\$491,893,113
Industrial															
15	\$30,070	\$0	\$0	\$0	\$30,070	\$175	\$0	\$175	\$30,245	(\$392)	\$78	\$59	(\$23)	(\$278)	\$30,067
23	\$2,105,554	\$0	\$0	\$0	\$2,105,554	\$12,273	\$1,163	\$13,436	\$2,119,290	(\$33,309)	\$6,358	\$4,791	(\$314)	(\$23,074)	\$2,096,216
28	\$8,775,904	\$0	\$0	\$0	\$8,775,904	\$72,003	\$5,867	\$77,870	\$8,853,574	(\$8,925)	\$35,414	\$26,716	(\$1,308)	(\$125,103)	\$8,728,471
30	\$16,666,011	\$0	\$0	\$0	\$16,666,011	\$161,519	\$12,318	\$173,837	\$16,839,848	(\$370,477)	\$84,199	\$50,865	(\$3,731)	(\$236,144)	\$16,603,704
47	\$1,072,853	\$0	\$0	\$0	\$1,072,853	\$10,388	\$793	\$11,181	\$1,084,044	(\$27,101)	\$5,420	\$3,274	(\$18,726)	(\$18,726)	\$1,065,318
48	\$94,226,720	\$0	\$0	\$0	\$94,226,720	\$913,201	\$69,643	\$982,844	\$95,209,564	(\$2,380,239)	\$476,048	\$287,580	(\$28,043)	(\$1,644,654)	\$93,564,910
BPA Balancing Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Solar Feed-In Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gain on Sale of Asset	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Accounting Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DSM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Blue Sky	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Income Tax Deferral Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unbilled	\$861,000	\$0	\$0	\$0	\$861,000	\$0	\$0	\$0	\$861,000	\$0	\$0	\$0	\$0	\$0	\$861,000
AGA	\$143,590	\$0	\$0	\$0	\$143,590	\$0	\$0	\$0	\$143,590	\$0	\$0	\$0	\$0	\$0	\$143,590
Total Industrial	\$122,168,702	\$0	\$0	\$0	\$122,168,702	\$1,169,869	\$89,584	\$1,259,453	\$123,428,155	(\$2,998,043)	\$607,517	\$373,285	(\$33,738)	(\$2,050,979)	\$121,377,176
Irrigation															
41	\$20,711,446	\$0	\$0	(\$95,111)	\$20,616,334	\$153,811	\$11,403	\$165,214	\$20,781,548	(\$353,286)	\$83,126	\$47,031	(\$3,082)	(\$26,211)	\$20,555,337
23	\$4,790	\$0	\$0	\$0	\$4,790	\$29	\$3	\$32	\$4,822	(\$77)	\$14	\$11	(\$1)	(\$53)	\$4,769
48	\$7,843,534	\$0	\$0	\$46,462	\$7,889,996	\$76,466	\$5,831	\$82,297	\$7,972,292	(\$199,307)	\$39,861	\$24,080	(\$2,348)	(\$137,714)	\$7,834,578
BPA Balancing Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BPA Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Demand Charge Accrual	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Solar Feed-In Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gain on Sale of Asset	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Accounting Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DSM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Blue Sky	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Income Tax Deferral Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unbilled	\$181,000	\$0	\$0	\$0	\$181,000	\$0	\$0	\$0	\$181,000	\$0	\$0	\$0	\$0	\$0	\$181,000
AGA	\$177,214	\$0	\$0	\$0	\$177,214	\$0	\$0	\$0	\$177,214	\$0	\$0	\$0	\$0	\$0	\$177,214
Total Irrigation	\$28,917,984	\$0	\$0	(\$48,650)	\$28,869,334	\$230,306	\$17,237	\$247,543	\$29,116,877	(\$552,670)	\$123,001	\$71,122	(\$5,431)	(\$363,978)	\$28,752,899
Lighting															
15	\$7,627	\$0	\$0	\$0	\$7,627	\$34	\$0	\$34	\$7,661	(\$77)	\$15	\$12	(\$5)	(\$55)	\$7,606
23	\$144														

	<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	23,027,098	OR	Situs	23,027,098	3.1.1
Commercial	442	1	15,310,978	OR	Situs	15,310,978	3.1.1
Industrial ¹	442	1	5,586,312	OR	Situs	5,586,312	3.1.1
Public Street & Highway	444	1	214,359	OR	Situs	214,359	3.1.1
Total			<u>44,138,747</u>			<u>44,138,747</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), Deer Creek Mine Undepreciated Investment Adjustment (Sch 197), Renewable Resource Deferral Adjustment (Sch 203), Oregon Solar Incentive Program (Sch 204) & Communtiy Solar Start-Up Cost Recovery Adjustment (Sch 207)

	<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	2	1,430,885	OR	Situs	1,430,885	3.1.1
Commercial	442	2	4,325,826	OR	Situs	4,325,826	3.1.1
Industrial ¹	442	2	1,506,996	OR	Situs	1,506,996	3.1.1
Public St. & Hwy	444	2	29,072	OR	Situs	29,072	3.1.1
Total Type III Adjustment to Income			<u>7,292,779</u>			<u>7,292,779</u>	
Residential	440	3	(7,803,785)	OR	Situs	(7,803,785)	3.1.1
Commercial	442	3	(6,851,293)	OR	Situs	(6,851,293)	3.1.1
Industrial ¹	442	3	(2,414,957)	OR	Situs	(2,414,957)	3.1.1
Public St. & Hwy	444	3	(37,000)	OR	Situs	(37,000)	3.1.1
Total Type III Adjustment to Income			<u>(17,107,035)</u>			<u>(17,107,035)</u>	

¹Includes Irrigation

Description of Adjustment:

The Type 2 adjustment is for the RAC rate changes effective October 1 and December 1, 2019.

The Type 3 adjustment is for the RAC rate changes effective January 1 and April 1, 2020, and TAM rate change effective January 1 and April 1, 2020.

	<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:							
Remove 12 ME Dec 2019 Allow. Sales	4118	3	173	SE	24.746%	43	3.4.2
Add 12 ME Dec 2020 Amort.	4118	3	(152)	SE	24.746%	(38)	3.4.1
Adjustment to Rate Base:							
Regulatory Deferred Sales	25398	3	(212)	SE	24.746%	(52)	3.4.1
Adjustment to Taxes:							
Accumulated Deferred Income Taxes	190	3	55	SE	24.746%	14	3.4.1
Schedule M Addition	SCHMAT	3	-	SE	24.746%	-	3.4.1
Schedule M Deduction	SCHMDT	3	152	SE	24.746%	38	3.4.1
DIT Expense	41010	3	45	SE	24.746%	11	3.4.1
DIT Expense	41110	3	-	SE	24.746%	-	3.4.1

Description of Adjustment:

The Environmental Protection Agency ("EPA") has established guidelines that govern the volume of sulfur dioxide ("SO2") that can be emitted from power plants and granted the issuance of SO2 emission allowances to cover each ton emitted. Plants that are not in compliance with EPA guidelines may purchase emission allowances from other companies that have excess allowances. This adjustment reflects the gain on sales of SO2 allowances based on a four-year amortization period. This is the same methodology included in the Company's last four general rate cases, Dockets UE-179, UE-210, UE-217 and UE-246. All sales prior to 2016 have been fully amortized.

PacifiCorp
Oregon Results of Operations - December 2019
SO2 Emission Allowance Sales

Beginning of the Period Dec-19
Ending of the Period Dec-20

Description	Date Booked	Sales to Date	Accumulated Amortization Dec-20	End Unamort Balance Dec-20	Current Period Amortization 12 ME Dec-20	Beg Unamort. Balance Dec-19	Unrealized Gain SCHMAT 12 ME Dec-20	Realized Gain SCHMDT 12 ME Dec-20	D.I.T. Expense 12 ME Dec-20	Accumulated Deferred Income Tax Dec-19	Accumulated Deferred Income Tax Dec-20
Apr 2016 Sale	Apr-16	188	188	0	8	8	0	8	3	3	0
Apr 2017 Sale	Apr-17	177	180	(3)	48	45	0	48	18	17	(1)
Apr 2018 Sale	Apr-18	182	132	50	48	98	0	48	12	24	12
Apr 2019 Sale	Apr-19	173	84	89	48	137	0	48	12	34	22
Totals				136	152	288	0	152	45	78	33

	Ref 3.4	Ref 3.4	Ref 3.4	
<u>SO2 Credit Unamortized Balance:</u>	<u>SO2 Sales</u>	<u>Deferred Income Tax</u>	<u>DIT Unamort Balance</u>	
Beginning Balance	12 Months Ended December 2019	Ref. 3.4	Beginning Balance	78
Ending Balance	173	Ref. 3.4	Ending Balance	33
Average Balance	Ref. 3.4	<u>45</u>	Average Balance	55
Ref. 3.4			Ref. 3.4	

PacifiCorp
Oregon Results of Operations - December 2019
SO2 Emission Allowance Sales
SAP Account 301947 - Actuals for 12 Months Ended December 2019

Year	Month	Amount	Accumulated Amount
2019	1	-	-
2019	2	-	-
2019	3	-	-
2019	4	(173)	(173)
2019	5	-	(173)
2019	6	(0)	(173)
2019	7	-	(173)
2019	8	-	(173)
2019	9	-	(173)
2019	10	-	(173)
2019	11	-	(173)
2019	12	-	(173) Ref. 3.4

GL Account Balance
Account Number 301947
Calendar Year 2019

Period	Debit	Credit	Balance	Cumulative balance
Balance Carry...				
1				
2				
3				
4	30.83	204.16	173.33-	173.33-
5				173.33-
6		0.03	0.03-	173.36-
7				173.36-
8				173.36-
9				173.36-
10				173.36-
11				173.36-
12				173.36-
13				173.36-
14				173.36-
15				173.36-
16				173.36-
Total	30.83	204.19	173.36-	173.36-

	<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 2019 Booked Revenues (Including Accruals)	456	1	(4,845,697)	SG	26.320%	(1,275,391)	3.5.1
December 2019 REC Deferrals	456	1	1,132,426	SG	26.320%	298,055	3.5.1
LJ Indemnity 12 ME Dec 2019	456	1	(6,690)	SG	26.320%	(1,761)	3.5.1

Description of Adjustment:

This adjustment removes all REC revenues as booked during the 12 months ended December 2019. 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 2019.

PacifiCorp
Oregon Results of Operations - December 2019
REC Revenue
Actuals as Booked

Posting Date	Fin Accrual	Fin Reversal	Back Office Actual	SAP Total	Kennecott Removal	SAP Total w/o Kennecott
FERC Acct (Ref B1)	4562700	4562700	4562700		4562700	
SAP Acct	301944	301944	301945		301945	
January-19	(109)	32,948	(192,815)	(159,976)		(159,976)
February-19	(919,873)	109	-	(919,764)		(919,764)
March-19	(278,133)	919,873	(1,078,766)	(437,026)		(437,026)
April-19	(296,559)	278,133	(277,994)	(296,419)		(296,419)
May-19	(262,337)	296,559	(296,200)	(261,978)	50,000	(211,978)
June-19	(323,878)	262,337	(261,134)	(322,675)	50,000	(272,675)
July-19	(50,617)	323,878	(323,300)	(50,039)	50,000	(39)
August-19	(50,623)	50,617	(50,000)	(50,007)	50,000	(7)
September-19	(404,074)	50,623	(50,000)	(403,451)	50,000	(353,451)
October-19	(971,769)	404,074	(147,000)	(714,695)	50,000	(664,695)
November-19	(847,638)	971,769	(971,010)	(846,878)	50,000	(796,878)
December-19	(870,212)	847,638	(760,214)	(782,789)	50,000	(732,789)
12 ME December 2019 Total	(5,275,823)	4,438,559	(4,408,432)	(5,245,697)	400,000	(4,845,697)

Ref. 3.5

REC Deferrals Included in Unadjusted Results:

FERC Account 4562700
Amount Yr. Ended December 2019 **1,132,426 Ref. 3.5**

Leaning Juniper indemnity revenue included in unadjusted results:

FERC Account 4562700
Amount Yr. Ended December 2019 **6,690 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 Revenues:							
Other Electric Revenues	456	1	(206,160)	SG	26.320%	(54,262)	
Other Electric Revenues	456	2	388,791	SG	26.320%	102,330	
Other Electric Revenues	456	3	2,809,929	SG	26.320%	739,575	
			<u>2,992,559</u>			<u>787,644</u>	3.6.1
Adjustment Detail:							
Actual Wheeling Revenues 12 ME December 2019			111,912,996				3.6.1
Total Adjustments			<u>2,992,559</u>				Above
Adjusted Wheeling Revenues 12 ME December 2020			<u>114,905,556</u>				3.6.1

Description of Adjustment:

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

PacifiCorp
Oregon Results of Operations - December 2019
Wheeling Revenue

Customer	Total
3 Phases Renewables, Inc.	(3,352)
Arizona Public Service Company	(2,740)
Avangrid Renewables, LLC	(6,548,152)
Avista Corporation	(21,511)
BASIN ELECTRIC POWER COOPERATIVE	(1,055,407)
BLACK HILLS POWER & LIGHT COMPANY	(3,372,474)
BONNEVILLE POWER ADMINISTRATION	(17,530,141)
BONNEVILLE POWER ADMINISTRATION	(4,430,767)
Brookfield Energy Marketing L.P.	(277,876)
Calpine Energy Solutions, LLC	(1,276,994)
City of Roseville	(1,647,367)
Clatskanie PUD	(572,536)
Colorado Electric Utility Co.	(4,722)
Constellation NewEnergy, Inc.	(40,488)
CONSTELLATION POWER SOURCE, INC.	(1,908,294)
DESERET GENERATION & TRANS. CO-OP.	(5,115,075)
Eagle Energy Partners I LP	(20,281)
Energy Keepers, Inc.	(598)
Eugene Water & Electric Board	(119,851)
Evergreen BioPower	(383,676)
FALL RIVER RURAL ELECTRIC COOPERATI	(151,308)
Idaho Power Co. Balancing Ops	(868,374)
Intermountain Renewable(Cyrq Engry)	(415,716)
Los Angeles Dept. of Water & Power	(1,238,409)
Macquarie Energy LLC	(251,784)
MAG Energy Solutions Inc.	(111,916)
Moon Lake Electric Association	(19,262)
MORGAN STANLEY CAPITAL	(2,656,696)
Municipal Energy Agency of Nebraska	(1,013)
Navajo Tribal Utility Authority	(84,912)
NextEra Energy Resources, LLC	(3,381,068)
NV Energy	(209,197)
Obsidian Renewables, LLC	(29,634)
PACIFIC GAS & ELECTRIC COMPANY	(146,099)
PACIFICORP	(0)
PORTLAND GENERAL ELECTRIC COMPANY	(312,974)
POWEREX	(20,700,831)
RAINBOW ENERGY MARKETING CORPORATIO	(75,250)
Sacramento Municipal Utility Dist	(645,800)
Salt River Project	(859,917)
SeaWest Windpower, Inc.	(46,510)
Shell Energy NA (Coral Power)	(3,578,785)
SIERRA PACIFIC POWER COMPANY	(36,159)
So. Cal Public Power Authority	(32,287)
Southern California Edison Company	(3,786,149)
State of South Dakota	(136,719)
Tenaska Power Services Company	(386,839)
The Energy Authority	(113,043)
TRANSALTA ENERGY MARKETING CORP.	(408,484)
TRI-STATE GEN. & TRANS. ASSOCIATION	(602,368)
Tucson Electric Power Co.	(14,633)
U.S. Bureau of Reclamation	(52,702)
UTAH ASSOCIATED MUNICIPAL POWER SYS	(18,837,507)
UTAH MUNICIPAL POWER AGENCY	(3,027,703)
Warm Springs Power Enterprises	(119,700)
Westar Energy, Inc.	(2,703)
WESTERN AREA POWER ADMIN. - UT	(3,214,980)
WESTERN AREA POWER ADMINISTRATION	(62,744)
Cowlitz Revenue	(184,442)
Accruals and Adjustments	(776,077)

Total (111,912,996)

Ref 3.6

Type

1	Remove refunds and other out of period adjustments	206,160
2	LH Garrett (Formerly Obsidian) 10MW	(388,791)
3	Airport Solar (Formerly Obsidian) 50MW	(2,092,203)
3	Falls Creek Hydro	(161,446)
3	Forecasted Price/Volume Adjustments Network	(556,279)

Incremental Adjustments (2,992,559)

Ref 3.6

Accum Totals (114,905,556)

Ref 3.6

	<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 Revenue: Ancillary Contract Renewal	456	3	1,105,857	SG	26.320%	291,062	3.7.1

Description of Adjustment:

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

PacifiCorp
Oregon Results of Operations - December 2019
Ancillary Services Revenue

Description	12 Months Ended December 2019	12 Months Ending December 2020	Incremental Change	FERC Acct	Factor
SCL Stateline Demand & Energy	9,208,459	11,164,752	1,956,293	456	SG
BPA Foote Creek 4 Ancillary Service	801,601	-	(801,601)	456	SG
BPA Foote Creek 1 Ancillary Service	33,648	-	(33,648)	456	SG
EWEB Foote Creek 1 O&M	108,221	-	(108,221)	456	SG
EWEB Facilities Credit	(118,247)	-	118,247	456	SG
EWEB Facilities Charge	25,213	-	(25,213)	456	SG
	10,058,895	11,164,752	1,105,857		
			Ref. 3.7		

Tab 4 - Operation & Maintenance

	4.1	4.2	4.3	4.4	4.5	4.6	4.7
	Miscellaneous General Expense & Revenue	Wages and Employee Benefits - Annualization	Pro Forma Wages and Employee Benefits	Remove Non- Recurring Entries	Generation Expense Normalization	Memberships & Subscriptions	Revenue Sensitive Items / Uncollectibles
	Total Normalized						
1 Operating Revenues:							
2 General Business Revenues	(44,397,857)	(44,397,857)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	(44,397,857)	(44,397,857)	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	7,288,486	-	192,454	2,256,557	-	4,839,476	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	512,132	-	40,246	471,886	-	-	-
12 Other Power Supply	1,473,741	-	71,051	833,092	435,376	134,222	-
13 Transmission	723,284	-	56,839	666,445	-	-	-
14 Distribution	3,433,000	-	269,780	3,163,220	-	-	-
15 Customer Accounting	1,113,536	(12,326)	79,175	928,338	-	-	118,351
16 Customer Service & Info	245,046	(9,871)	20,032	234,884	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	1,131,951	(10,218)	94,600	1,109,204	-	(175,179)	113,545
19 Total O&M Expenses	15,921,177	(32,415)	824,176	9,663,626	435,376	4,973,697	231,895
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	803,173	-	-	-	-	-	803,173
23 Income Taxes: Federal	(12,505,209)	(9,146,047)	(165,219)	(1,937,229)	(87,278)	(997,057)	(207,496)
24 State	(2,832,084)	(2,071,327)	(37,418)	(438,729)	(19,766)	(225,806)	(46,992)
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	1,258,491	1,258,491	-	-	-	-	-
28 Total Operating Expenses:	2,645,549	(9,991,298)	621,539	7,287,669	328,332	3,750,834	780,580
29							
30 Operating Rev For Return:	(47,043,406)	(34,406,559)	(621,539)	(7,287,669)	(328,332)	(3,750,834)	(780,580)
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	-2.411%	-1.764%	-0.032%	-0.374%	-0.017%	-0.192%	0.007%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(62,380,699)	(45,623,933)	(824,176)	(9,663,626)	(435,376)	(4,973,697)	(1,035,068)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(62,380,699)	(45,623,933)	(824,176)	(9,663,626)	(435,376)	(4,973,697)	(1,035,068)
73							
74 State Income Taxes	(2,832,084)	(2,071,327)	(37,418)	(438,729)	(19,766)	(225,806)	(46,992)
75							
76 Taxable Income	(59,548,615)	(43,552,607)	(786,759)	(9,224,898)	(415,610)	(4,747,891)	(988,076)
77							
78 Federal Income Taxes	(12,505,209)	(9,146,047)	(165,219)	(1,937,229)	(87,278)	(997,057)	(207,496)

	4.1	4.2	4.3	4.4	4.5	4.6	4.7
	Miscellaneous General Expense & Revenue	Wages and Employee Benefits - Annualization	Pro Forma Wages and Employee Benefits	Remove Non- Recurring Entries	Generation Expense Normalization	Memberships & Subscriptions	Revenue Sensitive Items / Uncollectibles
	Total Normalized						
1 Operating Revenues:							
2 General Business Revenues	(44,397,857)	(44,397,857)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	(44,397,857)	(44,397,857)	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	4,839,476	-	-	-	4,839,476	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	569,598	-	-	435,376	134,222	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	(12,326)	(12,326)	-	-	-	-	-
16 Customer Service & Info	(9,871)	(9,871)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(185,397)	(10,218)	-	-	-	(175,179)	-
19 Total O&M Expenses	5,201,479	(32,415)	-	435,376	4,973,697	(175,179)	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(10,195,265)	(9,146,047)	-	(87,278)	(997,057)	35,117	-
24 State	(2,308,945)	(2,071,327)	-	(19,766)	(225,806)	7,953	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	1,258,491	1,258,491	-	-	-	-	-
28 Total Operating Expenses:	(6,044,240)	(9,991,298)	-	328,332	3,750,834	(132,109)	-
29							
30 Operating Rev For Return:	(38,353,617)	(34,406,559)	-	(328,332)	(3,750,834)	132,109	-
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	-1.966%	-1.764%	0.000%	0.000%	-0.017%	-0.192%	0.007%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(50,857,828)	(45,623,933)	-	(435,376)	(4,973,697)	175,179	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(50,857,828)	(45,623,933)	-	(435,376)	(4,973,697)	175,179	-
73							
74 State Income Taxes	(2,308,945)	(2,071,327)	-	(19,766)	(225,806)	7,953	-
75							
76 Taxable Income	(48,548,882)	(43,552,607)	-	(415,610)	(4,747,891)	167,226	-
77							
78 Federal Income Taxes	(10,195,265)	(9,146,047)	-	(87,278)	(997,057)	35,117	-

	4.1	4.2	4.3	4.4	4.5	4.6	4.7
	Miscellaneous General Expense & Revenue	Wages and Employee Benefits - Annualization	Pro Forma Wages and Employee Benefits	Remove Non- Recurring Entries	Generation Expense Normalization	Memberships & Subscriptions	Revenue Sensitive Items / Uncollectibles
	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	192,454	-	192,454	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	40,246	-	40,246	-	-	-	-
12 Other Power Supply	71,051	-	71,051	-	-	-	-
13 Transmission	56,839	-	56,839	-	-	-	-
14 Distribution	269,780	-	269,780	-	-	-	-
15 Customer Accounting	79,175	-	79,175	-	-	-	-
16 Customer Service & Info	20,032	-	20,032	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	94,600	-	94,600	-	-	-	-
19 Total O&M Expenses	824,176	-	824,176	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(165,219)	-	(165,219)	-	-	-	-
24 State	(37,418)	-	(37,418)	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	621,539	-	621,539	-	-	-	-
29							
30 Operating Rev For Return:	(621,539)	-	(621,539)	-	-	-	-
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	-0.035%	0.000%	-0.035%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(824,176)	-	(824,176)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(824,176)	-	(824,176)	-	-	-	-
73							
74 State Income Taxes	(37,418)	-	(37,418)	-	-	-	-
75							
76 Taxable Income	(786,759)	-	(786,759)	-	-	-	-
77							
78 Federal Income Taxes	(165,219)	-	(165,219)	-	-	-	-

	4.1	4.2	4.3	4.4	4.5	4.6	4.7
	Miscellaneous General Expense & Revenue	Wages and Employee Benefits - Annualization	Pro Forma Wages and Employee Benefits	Remove Non- Recurring Entries	Generation Expense Normalization	Memberships & Subscriptions	Revenue Sensitive Items / Uncollectibles
	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	2,256,557	-	2,256,557	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	471,886	-	471,886	-	-	-	-
12 Other Power Supply	833,092	-	833,092	-	-	-	-
13 Transmission	666,445	-	666,445	-	-	-	-
14 Distribution	3,163,220	-	3,163,220	-	-	-	-
15 Customer Accounting	1,046,688	-	928,338	-	-	-	118,351
16 Customer Service & Info	234,884	-	234,884	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	1,222,749	-	1,109,204	-	-	-	113,545
19 Total O&M Expenses	9,895,522	-	9,663,626	-	-	-	231,895
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	803,173	-	-	-	-	-	803,173
23 Income Taxes: Federal	(2,144,725)	-	(1,937,229)	-	-	-	(207,496)
24 State	(485,721)	-	(438,729)	-	-	-	(46,992)
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	8,068,250	-	7,287,669	-	-	-	780,580
29							
30 Operating Rev For Return:	(8,068,250)	-	(7,287,669)	-	-	-	(780,580)
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	-0.429%	0.000%	0.000%	-0.388%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(10,698,695)	-	(9,663,626)	-	-	-	(1,035,068)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(10,698,695)	-	(9,663,626)	-	-	-	(1,035,068)
73							
74 State Income Taxes	(485,721)	-	(438,729)	-	-	-	(46,992)
75							
76 Taxable Income	(10,212,974)	-	(9,224,898)	-	-	-	(988,076)
77							
78 Federal Income Taxes	(2,144,725)	-	(1,937,229)	-	-	-	(207,496)

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Revenue:							
Gain on Property Sales	421	1	1,371,008	SG	26.320%	360,850	
Gain on Property Sales	421	1	(91)	UT	Situs	-	
Gain on Property Sales	421	1	572,139	OR	Situs	572,139	
Gain on Property Sales	421	1	1,381,121	SO	27.543%	380,398	
Loss on Property Sales	421	1	172	OR	Situs	172	
Loss on Property Sales	421	1	(199,935)	SO	27.543%	(55,067)	
			<u>3,124,414</u>			<u>1,258,491</u>	4.1.1
Residential	440	1	(23,404,148)	OR	Situs	(23,404,148)	4.1.2
Commercial and Industrial	442	1	(20,780,414)	OR	Situs	(20,780,414)	4.1.2
Public Street & Highway	444	1	(213,296)	OR	Situs	(213,296)	4.1.2
			<u>(44,397,857)</u>			<u>(44,397,857)</u>	
Adjustment to Expense:							
Other Expenses	557	1	(8,545)	SG	26.320%	-	
Administrative & General Salaries	920	1	(1,916)	SO	27.543%	-	
Office Supplies and Expenses	921	1	(54,374)	SO	27.543%	(14,976)	
Customer Records	903	1	(3,452)	CN	31.241%	(1,078)	
Customer Records	903	1	(11,248)	OR	Situs	(11,248)	
Informational Advertising	909	1	(5,556)	CA	Situs	-	
Informational Advertising	909	1	(17,845)	CN	31.241%	(5,575)	
Informational Advertising	909	1	1,079	ID	Situs	-	
Informational Advertising	909	1	(4,296)	OR	Situs	(4,296)	
Informational Advertising	909	1	7,986	UT	Situs	-	
Informational Advertising	909	1	(1,065)	WA	Situs	-	
Informational Advertising	909	1	664	WY	Situs	-	
Duplicate Charges	929	1	29,837	SO	27.543%	8,218	
Outside Services	923	1	(12,562)	SO	27.543%	(3,460)	
			<u>(81,292)</u>			<u>(32,415)</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 revenues from the Oregon Direct Access Opt Out amortization, Oregon Depreciation Deferral and the Tax Cuts and Jobs Act (TCJA).

PacifiCorp
Oregon Results of Operations - December 2019
Miscellaneous General Expense & Revenue

Description	FERC	Factor	Adjustment	
FERC 421 - (Gain)/Loss on Sale of Utility Plant				
Gain on Property Sales	421	SG	1,371,008	
Gain on Property Sales	421	UT	(91)	
Gain on Property Sales	421	OR	572,139	
Gain on Property Sales	421	SO	1,381,121	
Loss on Property Sales	421	OR	172	
Loss on Property Sales	421	SO	(199,935)	
			<u>3,124,414</u>	Ref 4.1
Non-Regulated Flights				
Other Expenses	557	SG	(8,545)	
Admin & General	920	SO	(1,916)	
Office Supplies and Expenses	921	SO	(40,599)	
			<u>(51,060)</u>	
FERC 909 - Informational & Instructional Advertising				
Blue Sky	909	CN	(7,504)	
Blue Sky	909	OR	(10,462)	
Blue Sky	903	CN	(3,452)	
Blue Sky	903	OR	(11,248)	
Blue Sky	929	SO	29,837	
DSM	909	CN	(566)	
Sponsorships	909	ID	(500)	
Remove system allocation	909	CN	(9,775)	
Remove system allocation	909	OR	(1,285)	
Remove system allocation	909	WA	(2,683)	
Remove system allocation	909	CA	(5,556)	
Remove system allocation	909	UT	(841)	
Remove system allocation	909	WY	(1,651)	
Add situs allocation	909	ID	1,579	
Add situs allocation	909	UT	8,827	
Add situs allocation	909	WY	2,316	
Add situs allocation	909	WA	1,618	
Add situs allocation	909	CA	-	
Add situs allocation	909	OR	7,451	
Total			<u>(3,895)</u>	
FERC 921 - Office Supplies & Expenses				
Expense removal	921	SO	(13,775)	
			<u>(13,775)</u>	
FERC 923 - Outside Services				
Intercompany SERP Costs	923	SO	(12,562)	
			<u>(12,562)</u>	
TOTAL MISC GENERAL EXPENSE REMOVED			<u><u>(81,292)</u></u>	Ref. 4.1

PacifiCorp
Oregon Results of Operations - December 2019
Miscellaneous General Expense & Revenue

Revenues that need to be included in results:

	Five-year Opt Out Amortization	Oregon Depreciation Deferral	Federal Tax Act Adj	Total	Account	Factor	
Residential		(429,396)	(22,974,752)	(23,404,148)	440	OR	Ref 4.1
Commercial & Industrial	1,684,530	(429,396)	(22,035,548)	(20,780,414)	442	OR	Ref 4.1
Street & Highway Lighting	-	-	(213,296)	(213,296)	444	OR	Ref 4.1
	<u>1,684,530</u>	<u>(858,791)</u>	<u>(45,223,597)</u>	<u>(44,397,857)</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	404,236	SG	26.320%	106,395	
Fuel Related-Non NPC	501	2	717	SE	24.746%	177	
Steam Maintenance	512	2	326,294	SG	26.320%	85,881	
Hydro Operations	535	2	78,811	SG-P	26.320%	20,743	
Hydro Operations	535	2	55,314	SG-U	26.320%	14,559	
Hydro Maintenance	545	2	14,859	SG-P	26.320%	3,911	
Hydro Maintenance	545	2	3,924	SG-U	26.320%	1,033	
Other Operations	548	2	63,613	SG	26.320%	16,743	
Other Operations	549	2	228	OR	Situs	228	
Other Maintenance	553	2	16,734	SG	26.320%	4,405	
Other Power Supply Expenses	557	2	188,738	SG	26.320%	49,676	
Other Power Supply Expenses	557	2	288	ID	Situs	-	
Transmission Operations	560	2	122,551	SG	26.320%	32,255	
Transmission Maintenance	571	2	93,401	SG	26.320%	24,583	
Distribution Operations	580	2	145,309	SNPD	26.697%	38,794	
Distribution Operations	580	2	150,829	OR	Situs	42,743	
Distribution Maintenance	593	2	46,630	SNPD	26.697%	12,449	
Distribution Maintenance	593	2	530,251	OR	Situs	175,794	
Customer Accounts	903	2	176,194	CN	31.241%	55,045	
Customer Accounts	903	2	88,642	OR	Situs	24,130	
Customer Services	908	2	22,480	CN	31.241%	7,023	
Customer Services	908	2	354	OTHER	0.000%	-	
Customer Services	908	2	36,026	OR	Situs	13,009	
Administrative & General	920	2	327,353	SO	27.543%	90,162	
Administrative & General	920	2	3,797	OR	Situs	830	
Administrative & General	935	2	12,837	SO	27.543%	3,536	
Administrative & General	935	2	92	OR	Situs	73	
			<u>2,910,505</u>			<u>824,176</u>	4.3.2

Description of Adjustment:

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended December 2019 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	4,739,752	SG	26.320%	1,247,506	
Fuel Related-Non NPC	501	3	8,410	SE	24.746%	2,081	
Steam Maintenance	512	3	3,825,863	SG	26.320%	1,006,970	
Hydro Operations	535	3	924,078	SG-P	26.320%	243,218	
Hydro Operations	535	3	648,566	SG-U	26.320%	170,703	
Hydro Maintenance	545	3	174,225	SG-P	26.320%	45,856	
Hydro Maintenance	545	3	46,007	SG-U	26.320%	12,109	
Other Operations	548	3	745,874	SG	26.320%	196,315	
Other Operations	549	3	2,673	OR	Situs	2,673	
Other Maintenance	553	3	196,215	SG	26.320%	51,644	
Other Power Supply Expenses	557	3	2,212,993	SG	26.320%	582,461	
Other Power Supply Expenses	557	3	3,376	ID	Situs	-	
Transmission Operations	560	3	1,436,933	SG	26.320%	378,202	
Transmission Maintenance	571	3	1,095,146	SG	26.320%	288,243	
Distribution Operations	580	3	1,703,781	SNPD	26.697%	454,862	
Distribution Operations	580	3	1,768,504	OR	Situs	501,169	
Distribution Maintenance	593	3	546,744	SNPD	26.697%	145,965	
Distribution Maintenance	593	3	6,217,294	OR	Situs	2,061,224	
Customer Accounts	903	3	2,065,914	CN	31.241%	645,408	
Customer Accounts	903	3	1,039,341	OR	Situs	282,930	
Customer Services	908	3	263,587	CN	31.241%	82,347	
Customer Services	908	3	4,149	OTHER	0.000%	-	
Customer Services	908	3	422,415	OR	Situs	152,538	
Administrative & General	920	3	3,838,274	SO	27.543%	1,057,165	
Administrative & General	920	3	44,525	OR	Situs	9,733	
Administrative & General	935	3	150,514	SO	27.543%	41,456	
Administrative & General	935	3	1,084	OR	Situs	851	
			<u>34,126,234</u>			<u>9,663,626</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 2020 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 2019
Wage and Employee Benefit Adjustment

The unadjusted, annualized (12 months ended December 2019), and pro forma period (12 months ending December 2020) 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 2019 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 2019 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 2019 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2020 (see page 4.3.4). 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 the December 2020 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 2020 pension and employee benefit expenses are based on either actuarial projections or are calculated by using actual December 2019 data escalated to December 2020. 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 2019
Wage and Employee Benefit Adjustment

Account	Description	Actual 12 Months Ended December 2019	Annualized 12 Months Ended December 2019	Adjustment	Pro Forma 12 Months Ending December 2020	Adjustment	Ref.
5001XX	Regular Ordinary Time	431,471,333	434,932,610	3,461,277	445,283,009	10,350,399	
5002XX	Overtime	65,293,734	65,817,523	523,789	67,383,829	1,566,306	
5003XX	Premium Pay	10,106,081	10,187,152	81,071	10,429,583	242,431	
	Subtotal for Escalation	506,871,148	510,937,285	4,066,137	523,096,421	12,159,136	4.3.3&4
5005XX	Unused Leave Accrual	2,528,541	2,548,825	20,284	2,609,481	60,656	4.3.5
500600	Temporary/Contract Labor	3,930	3,930	-	3,930	-	
500700	Severance Pay	(134,008)	(134,008)	-	(134,008)	-	
500850	Other Salary/Labor Costs	3,591,145	3,591,145	-	3,591,145	-	
50109X	Joint Owner Cutbacks	(1,201,493)	(1,211,132)	(9,638)	(1,239,954)	(28,822)	4.3.5
	Subtotal Bare Labor	511,659,262	515,736,045	4,076,783	527,927,015	12,190,970	
500410	Annual Incentive Plan	28,721,615	28,721,615	-	33,561,813	4,840,198	4.3.5
	Total Incentive	28,721,615	28,721,615	-	33,561,813	4,840,198	
500250	Overtime Meals	1,386,854	1,386,854	-	1,386,854	-	
500400	Bonus and Awards	1,776,665	1,776,665	-	1,776,665	-	
501325	Physical Exam	65,777	65,777	-	65,777	-	
502300	Education Assistance	133,630	133,630	-	133,630	-	
580899	Mining Salary/Benefit Credit	(192,027)	(192,027)	-	(192,027)	-	
	Total Other Labor	3,170,899	3,170,899	-	3,170,899	-	
	Subtotal Labor and Incentive	543,551,776	547,628,559	4,076,783	564,659,727	17,031,168	
50110X	Pensions	(5,405,331)	(5,405,331)	-	20,442,352	25,847,683	4.3.6
501115	SERP Plan	2,946,562	2,946,562	-	-	(2,946,562)	4.3.6
50115X	Post Retirement Benefits	(5,951,646)	(5,951,646)	-	(1,938,741)	4,012,905	4.3.6
501160	Post Employment Benefits	7,623,371	7,623,371	-	6,323,807	(1,299,565)	4.3.6
	Total Pensions	(787,044)	(787,044)	-	24,827,418	25,614,461	4.3.6
501102	Pension Administration	538,662	538,662	-	617,162	78,500	4.3.6
50112X	Medical	55,093,453	55,093,453	-	60,058,773	4,965,320	4.3.6
50117X	Dental	3,676,335	3,676,335	-	4,256,813	580,478	4.3.6
50120X	Vision	359,460	359,460	-	524,792	165,332	4.3.6
50122X	Life	774,768	774,768	-	799,568	24,801	4.3.6
50125X	401(k)	38,638,179	38,638,179	-	39,989,972	1,351,793	4.3.6
501251	401(k) Administration	97	97	-	814	717	4.3.6
501275	Accidental Death & Disability	35,155	35,155	-	36,280	1,125	4.3.6
501300	Long-Term Disability	3,877,280	3,877,280	-	4,001,394	124,114	4.3.6
5016XX	Worker's Compensation	1,439,724	1,439,724	-	1,485,811	46,087	4.3.6
502900	Other Salary Overhead	1,291,410	1,291,410	-	1,291,410	-	4.3.6
	Total Benefits	105,724,522	105,724,522	-	113,062,789	7,338,267	4.3.6
	Subtotal Pensions and Benefits	104,937,478	104,937,478	-	137,890,207	32,952,729	4.3.6
580XXX	Payroll Tax Expense	37,724,230	38,014,094	289,863	39,229,975	1,215,881	4.3.7
580700	Payroll Tax Expense-Unemployment	2,899,123	2,899,123	-	2,899,123	-	
	Total Payroll Taxes	40,623,353	40,913,217	289,863	42,129,098	1,215,881	
	Total Labor	689,112,608	693,479,254	4,366,646	744,679,032	51,199,778	4.3.8
	Non-Utility and Capitalized Labor	229,797,765	231,253,906	1,456,142	248,327,450	17,073,544	4.3.8
	Total Utility Labor	459,314,844	462,225,348	2,910,505	496,351,582	34,126,234	4.3.8
				Ref. 4.2		Ref. 4.3	

PacifiCorp
Oregon Results of Operations - December 2019
Escalation of Regular, Overtime, and Premium Labor
(Figures are in thousands)

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

Labor (12 Months Ended December 2019)

Acct	Account Desc.	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
5001XX	Reg/Ordinary Time	37,941	34,185	34,420	35,938	38,092	33,452	37,541	35,799	34,686	38,344	35,095	35,978	431,471.3
5002XX	Overtime	4,783	5,322	7,119	5,046	5,855	4,567	5,078	5,774	5,181	5,392	5,332	5,846	65,293.7
5003XX	Premium Pay	516	822	750	1,004	919	839	902	1,035	906	874	906	632	10,106.1
Grand Total		43,240	40,329	42,288	41,987	44,866	38,859	43,521	42,608	40,774	44,610	41,333	42,456	506,871.1

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

Labor (12 Months Ended December 2019)

Group Code	Labor Group	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
2	Officer/Exempt	16,574	15,349	16,052	15,437	17,432	14,555	16,734	16,414	14,990	17,307	15,965	16,246	193,055
3	IBEW 125	3,432	3,207	3,329	3,240	3,328	2,965	3,349	3,274	3,122	3,409	3,156	3,472	39,283
4	IBEW 659	4,070	4,024	4,526	3,483	3,838	3,334	3,703	3,590	3,868	3,693	3,518	3,722	45,370
5	UWUA 197	176	165	265	160	179	162	180	128	172	180	156	216	2,139
8	UWUA 127	4,380	3,763	4,112	4,345	4,848	3,951	4,284	4,132	4,150	4,295	3,988	4,493	50,740
9	IBEW 57 WY	71	60	61	75	68	59	63	64	62	63	57	67	770
11	IBEW 57 PD	8,823	8,456	8,191	9,635	9,448	8,671	9,506	9,529	8,996	9,541	8,868	8,568	108,232
12	IBEW 57 PS	3,524	3,368	3,762	3,548	3,565	3,203	3,526	3,439	3,417	4,003	3,617	3,577	42,549
13	PCCC Non-Exempt	705	591	593	610	599	548	573	478	487	507	470	533	6,694
15	IBEW 57 CT	341	287	294	350	320	299	336	322	309	324	324	335	3,840
16	IBEW 77	107	113	106	122	114	125	124	114	128	115	128	134	1,429
18	Non-Exempt	1,037	946	997	983	1,128	988	1,144	1,125	1,073	1,172	1,085	1,094	12,770
Grand Total		43,240	40,329	42,288	41,987	44,866	38,859	43,521	42,608	40,774	44,610	41,333	42,456	506,871

Annualization Increase

Group Code	Labor Group	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
2	Officer/Exempt	2.65%											
3	IBEW 125	2.50%							5.10%				
4	IBEW 659					2.50%		5.10%					
5	UWUA 197						2.50%			5.80%			
8	UWUA 127										2.25%		
9	IBEW 57 WY							2.50%					
11	IBEW 57 PD		2.50%										
12	IBEW 57 PS		2.50%										
13	PCCC Non-Exempt	1.73%											
15	IBEW 57 CT		2.50%										
16	IBEW 77		2.25%										
18	Non-Exempt	2.15%											

PacifiCorp
Oregon Results of Operations - December 2019
Escalation of Regular, Overtime, and Premium Labor
(Figures are in thousands)

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

Annualized Labor December 2019

Group Code	Labor Group	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
2	Officer/Exempt	16,574	15,349	16,052	15,437	17,432	14,555	16,734	16,414	14,990	17,307	15,965	16,246	193,055
3	IBEW 125	3,607	3,371	3,499	3,405	3,498	3,116	3,520	3,274	3,122	3,409	3,156	3,472	40,449
4	IBEW 659	4,385	4,334	4,876	3,752	4,033	3,504	3,703	3,590	3,868	3,693	3,518	3,722	46,980
5	UWUA 197	190	179	287	173	194	171	190	135	172	180	156	216	2,246
8	UWUA 127	4,478	3,847	4,205	4,443	4,957	4,040	4,380	4,225	4,243	4,295	3,988	4,493	51,594
9	IBEW 57 WY	73	62	62	77	70	61	63	64	62	63	57	67	780
11	IBEW 57 PD	9,044	8,456	8,191	9,635	9,448	8,671	9,506	9,529	8,996	9,541	8,868	8,568	108,453
12	IBEW 57 PS	3,613	3,368	3,762	3,548	3,565	3,203	3,526	3,439	3,417	4,003	3,617	3,577	42,637
13	PCCC Non-Exempt	705	591	593	610	599	548	573	478	487	507	470	533	6,694
15	IBEW 57 CT	349	287	294	350	320	299	336	322	309	324	324	335	3,849
16	IBEW 77	110	113	106	122	114	125	124	114	128	115	128	134	1,432
18	Non-Exempt	1,037	946	997	983	1,128	988	1,144	1,125	1,073	1,172	1,085	1,094	12,770
Grand Total		44,164	40,904	42,924	42,534	45,357	39,280	43,799	42,709	40,867	44,610	41,333	42,456	510,937

Ref. 4.3.2

Pro Forma Increase to 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
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%											

Pro Forma 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	17,031	15,773	16,496	15,863	17,913	14,956	17,196	16,867	15,403	17,785	16,406	16,694	198,383
3	IBEW 125	3,607	3,455	3,586	3,490	3,585	3,194	3,608	3,356	3,200	3,495	3,235	3,559	41,370
4	IBEW 659	4,385	4,334	4,876	3,752	4,134	3,592	3,795	3,680	3,965	3,786	3,606	3,815	47,720
5	UWUA 197	190	179	287	173	194	175	195	139	177	185	160	222	2,277
8	UWUA 127	4,478	3,847	4,205	4,443	4,957	4,040	4,380	4,225	4,243	4,380	4,068	4,583	51,850
9	IBEW 57 WY	73	62	62	77	70	61	65	66	64	65	59	69	791
11	IBEW 57 PD	9,044	8,718	8,445	9,934	9,741	8,940	9,801	9,825	9,274	9,836	9,143	8,834	111,534
12	IBEW 57 PS	3,613	3,472	3,879	3,658	3,675	3,302	3,636	3,545	3,523	4,127	3,729	3,688	43,847
13	PCCC Non-Exempt	717	601	603	621	610	557	583	486	496	516	479	542	6,812
15	IBEW 57 CT	349	297	304	362	332	309	348	334	320	335	336	346	3,971
16	IBEW 77	110	116	109	125	116	128	127	117	131	118	131	138	1,465
18	Non-Exempt	1,062	969	1,021	1,006	1,155	1,011	1,171	1,152	1,099	1,200	1,111	1,120	13,076
Grand Total		44,659	41,824	43,873	43,504	46,482	40,266	44,904	43,790	41,895	45,829	42,462	43,609	523,096

Ref. 4.3.2

**PacifiCorp
Oregon Results of Operations - December 2019
Wage and Employee Benefit Adjustment**

Composite Labor Increases

		Ref.
Regular Time/Overtime/Premium Pay Annualize - Actual	506,871,148	4.3.2
Regular Time/Overtime/Premium Pay Annualize - Annualized	510,937,285	4.3.2
% Increase-Annualized	0.80%	
Regular Time/Overtime/Premium Pay December 2020 - Pro Forma	523,096,421	4.3.2
% Increase-Pro Forma	2.38%	
% Increase-Total	3.20%	

Miscellaneous Bare Labor Escalation

Description	Account	December 2019 Actual	Annual Increase	December 2019 Annualized	Annualization Adjustment	Pro Forma Increase	December 2020 Pro Forma	Pro Forma Adjustment	Ref.
Unused Sick Leave Accrual	5005XX	2,528,541	0.80%	2,548,825	20,284	2.38%	2,609,481	60,656	4.3.2
Joint Owner Cutbacks	50109X	(1,201,493)	0.80%	(1,211,132)	(9,638)	2.38%	(1,239,954)	(28,822)	4.3.2
		<u>1,327,048</u>		<u>1,337,693</u>	<u>10,646</u>		<u>1,369,527</u>	<u>31,834</u>	

Annual Incentive Plan Escalation

Description	Account	December 2019 Actual	December 2020 Pro Forma	Pro Forma Adjustment	Ref.
Annual Incentive Plan Compensation	500410	28,721,615	33,561,813	4,840,198	4.3.2

PacifiCorp
Oregon Results of Operations - December 2019
Wage and Employee Benefit Adjustment

Account	Description	A	B	C	D	D - A	Ref
		Actual December 2019 Net of Joint Venture	Actual December 2019 Gross	Projected December 2020 Gross	Projected December 2020 Net of Joint Venture	Pro Forma Adjustment	
50110X	Pensions	(5,405,331)	(5,289,589)	20,004,630	20,442,352	25,847,683	4.2.2
501115	SERP Plan	2,946,562	2,946,562	-	-	(2,946,562)	4.2.2
50115X	Post Retirement Benefits	(5,951,646)	(5,909,641)	(1,925,058)	(1,938,741)	4,012,905	4.2.2
501160	Post Employment Benefits	7,623,371	7,876,762	6,534,002	6,323,807	(1,299,565)	4.2.2
	Subtotal	<u>(787,044)</u>	<u>(375,905)</u>	<u>24,613,574</u>	<u>24,827,418</u>	<u>25,614,461</u>	4.2.2
501102	Pension Administration	538,662	555,490	636,442	617,162	78,500	4.2.2
50112X	Medical	55,093,453	56,874,190	62,000,000	60,058,773	4,965,320	4.2.2
50117X	Dental	3,676,335	3,799,996	4,400,000	4,256,813	580,478	4.2.2
50120X	Vision	359,460	369,877	540,000	524,792	165,332	4.2.2
50122X	Life	774,768	801,957	827,628	799,568	24,801	4.2.2
50125X	401(k)	38,638,179	39,929,563	41,326,537	39,989,972	1,351,793	4.2.2
501251	401(k) Administration	97	100	841	814	717	4.2.2
501275	Accidental Death & Disability	35,155	35,443	36,577	36,280	1,125	4.2.2
501300	Long-Term Disability	3,877,280	4,006,156	4,134,395	4,001,394	124,114	4.2.2
5016XX	Worker's Compensation	1,439,724	1,485,704	1,533,262	1,485,811	46,087	4.2.2
502900	Other Salary Overhead	1,291,410	1,292,480	1,292,480	1,291,410	-	4.2.2
	Subtotal	<u>105,724,522</u>	<u>109,150,956</u>	<u>116,728,163</u>	<u>113,062,789</u>	<u>7,338,267</u>	4.2.2
	Grand Total	<u>104,937,478</u>	<u>108,775,050</u>	<u>141,341,737</u>	<u>137,890,207</u>	<u>32,952,729</u>	4.2.2
		Ref. 4.2.2			Ref. 4.2.2	Ref. 4.2.2	

PacifiCorp
Oregon Results of Operations - December 2019
Wage and Employee Benefit Adjustment
Payroll Tax Adjustment Calculation

	<u>Line No.</u>	<u>Ref</u>	<u>Social Security</u>	<u>Medicare</u>	<u>Total FICA Tax</u>	<u>Ref</u>
FICA Calculated on December 2019 Annualized Labor						
Annualized Wages Adjustment	a		4,056,499	4,056,499		4.3.2
Annualized Incentive Adjustment	b		-	-		4.3.2
	c	a + b	<u>4,056,499</u>	<u>4,056,499</u>		
Percentage of eligible wages	d		91.87%	100.00%		
Total eligible wages	e	c * d	<u>3,726,518</u>	<u>4,056,499</u>		
Tax rate	f		6.20%	1.45%		
Tax on eligible wages	g	e * f	<u>231,044</u>	<u>58,819</u>		
Total FICA Tax on Annualized Labor		g	231,044	58,819	289,863	4.3.2
FICA Calculated on December 2020 Pro Forma Labor						
Pro Forma Wages Adjustment	h		12,130,314	12,130,314		4.3.2
Pro Forma Incentive Adjustment	i		4,840,198	4,840,198		4.3.2
	j	h + i	<u>16,970,511</u>	<u>16,970,511</u>		
Percentage of eligible wages	k		92.17%	100.00%		
Total eligible wages	l	j * k	<u>15,642,081</u>	<u>16,970,511</u>		
Tax rate	m		6.20%	1.45%		
Tax on eligible wages	n	l * m	<u>969,809</u>	<u>246,072</u>		
Total FICA Tax on Pro Forma Labor		n	969,809	246,072	1,215,881	4.3.2

PacifiCorp
Oregon Results of Operations - December 2019
Wage and Employee Benefit Adjustment
Adjustment by FERC Account and 2020 Protocol Factor

Indicator	Actual		Annualization Adjustment	Annualized		Pro Forma	
	12 Months Ended December 2019	% Of Total		12 Months Ended December 2019	Pro Forma Adjustment	12 Months Ending December 2020	
500SG	63,793,686	9.3%	404,236	64,197,922	4,739,752	68,937,674	
501SE	113,188	0.0%	717	113,905	8,410	122,315	
512SG	51,493,389	7.5%	326,294	51,819,684	3,825,863	55,645,546	
535SG-P	12,437,428	1.8%	78,811	12,516,239	924,078	13,440,317	
535SG-U	8,729,242	1.3%	55,314	8,784,555	648,566	9,433,122	
545SG-P	2,344,948	0.3%	14,859	2,359,807	174,225	2,534,032	
545SG-U	619,226	0.1%	3,924	623,150	46,007	669,157	
548SG	10,038,932	1.5%	63,613	10,102,545	745,874	10,848,419	
549OR	35,973	0.0%	228	36,201	2,673	38,874	
553SG	2,640,908	0.4%	16,734	2,657,643	196,215	2,853,857	
557ID	45,440	0.0%	288	45,728	3,376	49,104	
557SG	29,785,308	4.3%	188,738	29,974,047	2,212,993	32,187,039	
560SG	19,340,091	2.8%	122,551	19,462,642	1,436,933	20,899,574	
571SG	14,739,891	2.1%	93,401	14,833,292	1,095,146	15,928,439	
580CA	1,006,651	0.1%	6,379	1,013,030	74,792	1,087,822	
580ID	1,321,377	0.2%	8,373	1,329,750	98,176	1,427,926	
580OR	6,745,382	1.0%	42,743	6,788,125	501,169	7,289,294	
580SNPD	22,931,677	3.3%	145,309	23,076,986	1,703,781	24,780,767	
580UT	10,839,968	1.6%	68,689	10,908,657	805,389	11,714,046	
580WA	1,509,405	0.2%	9,565	1,518,970	112,146	1,631,116	
580WYP	2,144,824	0.3%	13,591	2,158,415	159,356	2,317,771	
580WYU	235,196	0.0%	1,490	236,686	17,475	254,161	
593CA	4,720,428	0.7%	29,912	4,750,339	350,719	5,101,058	
593ID	4,589,784	0.7%	29,084	4,618,868	341,012	4,959,880	
593OR	27,742,606	4.0%	175,794	27,918,400	2,061,224	29,979,624	
593SNPD	7,358,781	1.1%	46,630	7,405,411	546,744	7,952,155	
593UT	35,323,224	5.1%	223,830	35,547,054	2,624,449	38,171,503	
593WA	4,881,513	0.7%	30,932	4,912,446	362,687	5,275,133	
593WYP	5,562,233	0.8%	35,246	5,597,479	413,264	6,010,742	
593WYU	860,572	0.1%	5,453	866,025	63,939	929,964	
903CA	355,201	0.1%	2,251	357,452	26,391	383,843	
903CN	27,805,729	4.0%	176,194	27,981,923	2,065,914	30,047,837	
903ID	1,839,735	0.3%	11,658	1,851,393	136,689	1,988,082	
903OR	3,808,038	0.6%	24,130	3,832,168	282,930	4,115,098	
903UT	5,741,850	0.8%	36,384	5,778,234	426,609	6,204,842	
903WA	810,845	0.1%	5,138	815,983	60,244	876,227	
903WYP	1,198,072	0.2%	7,592	1,205,664	89,015	1,294,678	
903WYU	235,052	0.0%	1,489	236,542	17,464	254,006	
908CA	2,592	0.0%	16	2,609	193	2,801	
908CN	3,547,691	0.5%	22,480	3,570,172	263,587	3,833,758	
908ID	(2)	0.0%	(0)	(2)	(0)	(3)	
908OR	2,053,048	0.3%	13,009	2,066,057	152,538	2,218,595	
908OTHER	55,846	0.0%	354	56,200	4,149	60,349	
908UT	2,417,347	0.4%	15,318	2,432,665	179,604	2,612,269	
908WA	342,845	0.0%	2,172	345,017	25,473	370,490	
908WYP	869,578	0.1%	5,510	875,088	64,608	939,696	
920CA	21,947	0.0%	139	22,086	1,631	23,717	
920ID	33,671	0.0%	213	33,884	2,502	36,386	
920OR	130,996	0.0%	830	131,826	9,733	141,559	
920SO	51,660,434	7.5%	327,353	51,987,787	3,838,274	55,826,060	
920UT	91,322	0.0%	579	91,901	6,785	98,686	
920WA	242,737	0.0%	1,538	244,275	18,035	262,310	
920WYP	78,603	0.0%	498	79,101	5,840	84,942	
935CA	1,164	0.0%	7	1,171	86	1,258	
935ID	1,539	0.0%	10	1,549	114	1,663	
935OR	11,454	0.0%	73	11,527	851	12,378	
935SO	2,025,810	0.3%	12,837	2,038,647	150,514	2,189,160	
935WA	271	0.0%	2	273	20	293	
935WYP	157	0.0%	1	158	12	170	
Utility Labor	459,314,844	66.65309%	2,910,505	462,225,348	34,126,234	496,351,582	Ref. Page 4.3.2
Non-Utility/Capital	229,797,765	33.34691%	1,456,142	231,253,906	17,073,544	248,327,450	Ref. Page 4.3.2
Total	689,112,608	100.0000%	4,366,646	693,479,254	51,199,778	744,679,032	Ref. Page 4.3.2

	<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:							
Removal of prior-period accounting entry	557	1	1,654,159	SG	26.320%	435,376	4.4.1

Description of Adjustment:

This adjustment removes prior period related items. The FERC account 557 entry is related to the CWIP reserve adjustment .

PacifiCorp
 Oregon Results of Operations - December 2019
 Remove Non-Recurring Entries
 CWIP Reversal Adjustment

<u>FERC Account</u>	<u>FERC Location</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>	<u>Allocation</u>
557	95	545990	Reversal of CWIP reserve amount originally recorded in December 2017.	(739,504)	SG
557	273	545990	Reversal of CWIP reserve amount originally recorded in August 2017.	(914,655)	SG
				(1,654,159)	
				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							
Generation Overhaul Expense - Steam	510	1	(5,201,364)	SG	26.320%	(1,369,003)	4.5.1
Generation Overhaul Expense - Other	553	1	509,959	SG	26.320%	134,222	4.5.1
			<u>(4,691,405)</u>				
Generation O&M - Coal							
Non NPC, Non-Overhaul Expense	506	1	23,588,379	SG	26.320%	6,208,478	4.5.1
			<u><u>23,588,379</u></u>				

Description of Adjustment:

This adjustment normalizes generation overhaul expenses in the 12 months ended December 2019 using a four-year average methodology. In this adjustment, overhaul expenses from December 2016 - December 2019 are restated in constant dollars to a December 2019 level using industry specific indices and then those constant dollars are averaged. The actual overhaul costs for the 12 months ended December 2019 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 2016	31,039,989	8.41%	33,651,766	
12 Months Ended December 2017	20,163,157	7.03%	21,580,599	
12 Months Ended December 2018	34,051,525	3.08%	35,099,227	
12 Months Ended December 2019	37,045,683	0.00%	37,045,683	
4 Year Average - Steam			31,844,319	
12 Months Ended December 2019 Overhaul Expense - Steam			37,045,683	Ref. 4.5.2
Adjustment			(5,201,364)	Ref. 4.5

FUNCTION: OTHER

Period	Overhaul Expense	Restate to Constant Dollars (1)	Constant Dollars	
12 Months Ended December 2016	1,887,191	7.09%	2,020,945	
12 Months Ended December 2017	796,964	6.05%	845,165	
12 Months Ended December 2018	5,959,360	2.99%	6,137,777	
12 Months Ended December 2019	2,321,350	0.00%	2,321,350	
4 Year Average			2,831,309	
12 Months Ended December 2019 Overhaul Expense - Other			2,321,350	Ref. 4.5.2
Adjustment			509,959	Ref. 4.5

FUNCTION: Steam O&M - Coal

Period	O&M Expense	Restate to Constant Dollars (1)	Constant Dollars	
12 Months Ended December 2016	270,057,212	8.41%	292,780,453	
12 Months Ended December 2017	275,274,723	7.03%	294,626,149	
12 Months Ended December 2018	277,209,817	3.08%	285,739,052	
12 Months Ended December 2019	259,597,379	0.00%	259,597,379	
4 Year Average - Steam			283,185,758	
12 Months Ended December 2019 Non-Overhaul Expense - Coal			259,597,379	Above
Adjustment			23,588,379	Ref. 4.5

Total Adjustment 18,896,975 **Ref. 4.5**

(1) Ref. 4.5.3

<u>Existing Units</u>	Yr. Ended December 2016	Yr. Ended December 2017	Yr. Ended December 2018	Yr. Ended December 2019	
<u>Steam Production</u>					
Blundell	981,000	319,000	354,314	202,844	
Dave Johnston	2,355,309	5,362,747	4,794,336	9,243,457	
Gadsby	-	68,308	343,436	390,865	
Hunter	8,162,353	-	8,411,847	6,206,830	
Huntington	-	-	8,857,107	12,570,354	
Jim Bridger	6,249,089	5,906,742	6,661,397	6,237,185	
Naughton	5,366,238	4,646,360	34,087	1,013,147	
Wyodak	4,651,000	(18,000)	-	-	
Cholla	-	-	3,257,000	-	
Colstrip	1,237,000	1,218,000	-	-	
Craig	1,657,000	2,660,000	-	1,181,000	
Hayden	381,000	-	1,338,000	-	
Subtotal - Steam	31,039,989	20,163,157	34,051,525	37,045,683	Ref 4.5.1
Total Steam Production	31,039,989	20,163,157	34,051,525	37,045,683	
<u>Other Production</u>					
Hermiston	-	603,000	1,799,000	2,144,380	
Currant Creek	1,576,236	72,070	26,996	50,170	
Lake Side	310,955	-	3,680,431	(1,988)	
Gadsby Peak	-	-	29,376	-	
Chehalis	-	121,894	423,557	128,788	
Total - Other Production	1,887,191	796,964	5,959,360	2,321,350	Ref 4.5.1
Grand Total	32,927,181	20,960,121	40,010,885	39,367,033	

PacifiCorp
Oregon Results of Operations - December 2019
Generation Expense Normalization

STEAM:	<u>December 2016</u>	<u>December 2017</u>	<u>December 2018</u>	<u>December 2019</u>
Percentage Change to December 2019	8.41%	7.03%	3.08%	0.00%
OTHER:	<u>December 2016</u>	<u>December 2017</u>	<u>December 2018</u>	<u>December 2019</u>
Percentage Change to December 2019	7.09%	6.05%	2.99%	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:							
Remove Total Memberships and Subscriptions							
Various	930	1	(1,688,675)	SO	27.543%	(465,107)	
Various	930	1	(26,000)	OR	Situs	(26,000)	
			<u>(1,714,675)</u>			<u>(491,107)</u>	4.6.1
Add Back 75% of National & Regional Memberships							
Various	930	1	1,147,047	SO	27.543%	315,928	4.6.2

Description of Adjustment:

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

PacifiCorp
Oregon Results of Operations - December 2019
Memberships and Subscriptions

Account	Factor	Description	Amount
Remove Total Memberships and Subscriptions in Account 930.2			
930.2	SO	Included in Unadjusted Results	(1,688,675)
930.2	OR	Included in Unadjusted Results	(26,000)
			<u>(1,714,675) Ref 4.6</u>
Allowed National and Regional Trade Memberships at 75%			
930.2	SO	Albany Area Chamber of Commerce	800
930.2	SO	Albany-Millersburg Economic Development Corporation	1,500
930.2	SO	Alberta Main Street	1,500
930.2	SO	American Wind Energy Association	25,000
930.2	SO	Assistance League of the Columbia Pacific	100
930.2	SO	Astoria Downtown Historic District Association	3,500
930.2	SO	Bay Area Chamber of Commerce	961
930.2	SO	Bend Chamber of Commerce	1,625
930.2	SO	Cannon Beach Chamber of Commerce	620
930.2	SO	Canyonville Area Chamber of Commerce	75
930.2	SO	Central Oregon Builders Association	499
930.2	SO	Central Point Chamber of Commerce	250
930.2	SO	Centre for Energy Advancement through Technological Innovation	33,000
930.2	SO	Clatsop Economic Development Resources	5,000
930.2	SO	Columbia Corridor Association	3,000
930.2	SO	Columbia River Maritime Museum	500
930.2	SO	Coquille Chamber of Commerce	145
930.2	SO	Cottage Grove Chamber of Commerce	300
930.2	SO	Creswell Chamber of Commerce	290
930.2	SO	Dallas Area Visitors Center	600
930.2	SO	Douglas Timber Operators	1,200
930.2	SO	East-Linn Utilities Coordinating Council	125
930.2	SO	Economic Development Alliance for Lincoln County	100
930.2	SO	Economic Development for Central Oregon	7,500
930.2	SO	Economic Development for Central Oregon Jefferson County	2,000
930.2	SO	Edison Electric Institute	879,872
930.2	SO	Edison Electric Institute - Avian Power Line Interaction Committee	4,500
930.2	SO	Edison Electric Institute - USWAG	57,611
930.2	SO	Energy Systems Integration Group	936
930.2	SO	Forth, Drive Oregon	12,500
930.2	SO	Friends of Old Town Stayton	2,000
930.2	SO	Grants Pass Josephine County Chamber of Commerce	2,000
930.2	SO	ImpactNW	75
930.2	SO	Klamath County Chamber of Commerce	1,598
930.2	SO	Klamath County Economic Development Association	5,000
930.2	SO	Klamath Falls Downtown Association	500
930.2	SO	Lake County Chamber of Commerce	300
930.2	SO	Lane Utilities Coordinating Council	100
930.2	SO	League of Oregon Cities	450
930.2	SO	Lebanon Area Chamber of Commerce	2,150
930.2	SO	Lincoln City Chamber of Commerce	450
930.2	SO	Linn-Benton Utilities Coordinating Council	175
930.2	SO	Madras-Jefferson County Chamber of Commerce	385
930.2	SO	Monmouth- Independence Chamber of Commerce	1,200
930.2	SO	Myrtle Creek-Tri City Area Chamber of Commerce	105
930.2	SO	National Automated Clearing House	2,875
930.2	SO	National Electric Energy Testing Research and Application Center	86,000
930.2	SO	National Joint Utilities Notification System	11,813
930.2	SO	North American Transmission Forum	91,231
930.2	SO	North Santiam Chamber of Commerce	1,000
930.2	SO	Northwest Environmental Business Council	500
930.2	SO	Northwest Public Power Association	1,625

PacifiCorp
Oregon Results of Operations - December 2019
Memberships and Subscriptions

Account	Factor	Description	Amount
930.2	SO	NW Hydro	1,200
930.2	SO	Oregon Association of Minority Entrepreneurs	700
930.2	SO	Oregon Business Council	33,447
930.2	SO	Oregon Economic Development Association	13,500
930.2	SO	Oregon Sports Authority	5,000
930.2	SO	Oregonians for Food & Shelter, Inc.	1,000
930.2	SO	Pacific Northwest Utilities Conference Committee	83,449
930.2	SO	Partners in Diversity	4,000
930.2	SO	Pendleton Chamber of Commerce	635
930.2	SO	Philomath Chamber of Commerce	325
930.2	SO	Prineville Chamber of Commerce	240
930.2	SO	Prineville Economic Development	1,500
930.2	SO	Redmond Chamber of Commerce	230
930.2	SO	Redmond Economic Development, Inc.	7,000
930.2	SO	Redmond Executive Association	400
930.2	SO	Rocky Mountain Electrical League	18,000
930.2	SO	Rogue River Chamber of Commerce	99
930.2	SO	Roseburg Area Chamber of Commerce	1,030
930.2	SO	Rotary Club of Albina	300
930.2	SO	Rotary Club of Pendleton	580
930.2	SO	Rotary Club of Roseburg	200
930.2	SO	Seaside Chamber of Commerce	395
930.2	SO	Seaside Downtown Development Association	175
930.2	SO	Smart Electric Power Alliance	10,250
930.2	SO	Soul District Business Association	2,500
930.2	SO	South Coast Development Council, Inc.	5,000
930.2	SO	South Lincoln County Economic Development Corporation	1,000
930.2	SO	Southern Oregon Regional Economic Development, Inc.	7,500
930.2	SO	Southern Oregon Timber Industries Association	260
930.2	SO	Stayton Area Rotary Club	150
930.2	SO	Stayton-Sublimity Chamber of Commerce	2,098
930.2	SO	Strategic Economic Development Corporation	1,400
930.2	SO	Sutherlin Chamber of Commerce	125
930.2	SO	Sweet Home Chamber of Commerce	275
930.2	SO	The Chamber of Medford/Jackson County	2,247
930.2	SO	The Enterprise	750
930.2	SO	The National Hydropower Association, Inc.	34,350
930.2	SO	Tri-County Chamber of Commerce	255
930.2	SO	Umatilla Chamber of Commerce	195
930.2	SO	Umpqua Economic Development Partnership	2,500
930.2	SO	Umpqua Lions Club	150
930.2	SO	Utility Economic Development Association, Inc.	745
930.2	SO	Western Energy Institute	500
930.2	SO	Western Energy Supply Transmission Associates	25,685
930.2	SO	Women's Energy Network	650
930.2	SO	WorldatWork	265
			<u>1,529,395</u>
		Allowed Memberships and Subscriptions - 75% of amount above	<u>1,147,047</u> Ref 4.6

	<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 Expense:							
Uncollectible Expense	904	3	118,351	OR	Situs	118,351	4.7.1
Other Taxes	408	3	803,173	OR	Situs	803,173	4.7.1
Regulatory Commission Exp	928	3	113,545	OR	Situs	113,545	4.7.1

Description of Adjustment:

This adjusts the Company's actual December 2019 uncollectible accounts expense to the December 2020 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.

PacifiCorp
Oregon Results of Operations - December 2019
Revenue Sensitive Items & Uncollectible Expense

Unadjusted Revenue	1,270,397,389	
Normalized Revenue	1,302,838,734	
Adjustments	<u>32,441,344</u>	
Uncollectible Expense	4,634,594	
Uncollectible %	0.365%	
Uncollectible Expense	118,351	Ref. 4.7
Franchise Tax %	2.350%	
Resource Supplier Tax %	0.126%	
Other Tax Expense	803,173	Ref. 4.7
PUC Fees %	0.350%	
PUC Fees Expense	113,545	Ref. 4.7

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	80,693,884	80,693,884	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	<u>80,693,884</u>	<u>80,693,884</u>	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(9,069,174)	(9,069,174)	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	35,070,309	35,070,309	-	-	-	-	-
13 Transmission	(1,603,454)	(1,603,454)	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	<u>24,397,681</u>	<u>24,397,681</u>	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	11,285,475	11,285,475	-	-	-	-	-
24 State	2,555,848	2,555,848	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	<u>38,239,003</u>	<u>38,239,003</u>	-	-	-	-	-
29							
30 Operating Rev For Return:	<u>42,454,881</u>	<u>42,454,881</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	2.176%	2.176%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	56,296,203	56,296,203	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	<u>56,296,203</u>	<u>56,296,203</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
73							
74 State Income Taxes	2,555,848	2,555,848	-	-	-	-	-
75							
76 Taxable Income	<u>53,740,356</u>	<u>53,740,356</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
77							
78 Federal Income Taxes	<u>11,285,475</u>	<u>11,285,475</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

	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	(8,753,079)	(8,753,079)	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-
19 Total O&M Expenses	(8,753,079)	(8,753,079)	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	1,754,695	1,754,695	-	-	-	-	-	-
24 State	397,390	397,390	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(6,600,994)	(6,600,994)	-	-	-	-	-	-
29								
30 Operating Rev For Return:	6,600,994	6,600,994	-	-	-	-	-	-
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	0.338%	0.338%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	8,753,079	8,753,079	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	8,753,079	8,753,079	-	-	-	-	-	-
73								
74 State Income Taxes	397,390	397,390	-	-	-	-	-	-
75								
76 Taxable Income	8,355,689	8,355,689	-	-	-	-	-	-
77								
78 Federal Income Taxes	1,754,695	1,754,695	-	-	-	-	-	-

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

	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	80,693,884	80,693,884	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	<u>80,693,884</u>	<u>80,693,884</u>	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	(9,069,174)	(9,069,174)	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	43,823,388	43,823,388	-	-	-	-	-	-
13 Transmission	(1,603,454)	(1,603,454)	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-
19 Total O&M Expenses	<u>33,150,760</u>	<u>33,150,760</u>	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	9,530,780	9,530,780	-	-	-	-	-	-
24 State	2,158,458	2,158,458	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	<u>44,839,998</u>	<u>44,839,998</u>	-	-	-	-	-	-
29								
30 Operating Rev For Return:	<u>35,853,887</u>	<u>35,853,887</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>	<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>	<u>-</u>
56								
57 Total Rate Base:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
58								
59								
60 Estimated ROE impact	1.907%	1.907%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	47,543,124	47,543,124	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	<u>47,543,124</u>	<u>47,543,124</u>	-	-	-	-	-	-
73								
74 State Income Taxes	2,158,458	2,158,458	-	-	-	-	-	-
75								
76 Taxable Income	<u>45,384,667</u>	<u>45,384,667</u>	-	-	-	-	-	-
77								
78 Federal Income Taxes	<u>9,530,780</u>	<u>9,530,780</u>	-	-	-	-	-	-

PacifiCorp
Oregon Results of Operations - December 2019
Net Power Cost Adjustment

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Revenue:							
Sales for Resale (Account 447)							
Existing Firm PPL	447NPC	3	-	SG	26.320%	-	5.1.1
Existing Firm UPL	447NPC	3	-	SG	26.320%	-	5.1.1
Post-Merger Firm	447NPC	3	306,586,865	SG	26.320%	80,693,884	5.1.1
Non-Firm	447NPC	3	-	SE	24.746%	-	5.1.1
Total Sales for Resale			<u>306,586,865</u>			<u>80,693,884</u>	
Adjustment to Expense:							
Purchased Power (Account 555)							
Existing Firm Demand PPL	555NPC	3	17,615,756	SG	26.320%	4,636,480	5.1.1
Existing Firm Demand UPL	555NPC	3	13,307,132	SG	26.320%	3,502,447	5.1.1
Existing Firm Energy	555NPC	3	71,577,137	SE	24.746%	17,712,335	5.1.1
Post-merger Firm	555NPC	3	31,000,332	SG	26.320%	8,159,310	5.1.1
Post-merger Firm - Situs	555NPC	3	(4,879,895)	UT	Situs	-	5.1.1
Secondary Purchases	555NPC	3	15,254,142	SE	24.746%	3,774,760	5.1.1
Seasonal Contracts	555NPC	3	-	SG	26.320%	-	5.1.1
Other Generation	555NPC	3	-	SG	26.320%	-	5.1.1
Total Purchased Power Adjustments:			<u>143,874,604</u>			<u>37,785,331</u>	
Wheeling Expense (Account 565)							
Existing Firm PPL	565NPC	3	21,908,441	SG	26.320%	5,766,317	5.1.1
Existing Firm UPL	565NPC	3	-	SG	26.320%	-	5.1.1
Post-merger Firm	565NPC	3	(26,541,899)	SG	26.320%	(6,985,847)	5.1.1
Non-Firm	565NPC	3	(1,551,472)	SE	24.746%	(383,924)	5.1.1
Total Wheeling Expense Adjustments:			<u>(6,184,930)</u>			<u>(1,603,454)</u>	
Fuel Expense (Accounts 501, 503, 547)							
Fuel - Overburden Amortization - Idahc	501NPC	3	(115,324)	ID	Situs	-	5.1.1
Fuel - Overburden Amortization - Wyor	501NPC	3	(324,493)	WY	Situs	-	5.1.1
Fuel Consumed - Coal	501NPC	3	(38,986,830)	SE	24.746%	(9,647,603)	5.1.1
Fuel Consumed - Gas	501NPC	3	(1,288,345)	SE	24.746%	(318,811)	5.1.1
Steam from Other Sources	503NPC	3	(168,112)	SE	24.746%	(41,601)	5.1.1
Natural Gas Consumed	547NPC	3	19,014,864	SE	24.746%	4,705,380	5.1.1
Simple Cycle Combustion Turbines	547NPC	3	2,107,674	SE	24.746%	521,561	5.1.1
Cholla / APS Exchange	501NPC	3	3,793,941	SE	24.746%	938,841	5.1.1
Total Fuel Expense Adjustments:			<u>(15,966,625)</u>			<u>(3,842,233)</u>	
Total Power Cost Adjustment			<u>(184,863,816)</u>			<u>(48,354,240)</u>	
Oregon Solar Project	555NPC	3	811,115	OR	Situs	811,115	5.1.4
Post-merger Firm Type 1	555NPC	1	(33,256,288)	SG	26.320%	(8,753,079)	5.1.1

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 2020. The GRID study for this adjustment is based on temperature adjusted normalized loads for the 12 months ended December 2019.

PacifiCorp
Oregon Results of Operations - December 2019
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)	2017 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	178,041,214	-	178,041,214	-	178,041,214	484,628,079	306,586,865	SG
Non-firm Sales		447.5	-	-	-	-	-	-	SE
Transmission Services		447.9	83,550	(83,550)	-	-	-	-	S
On-system Wholesale Sales		447.1	14,146,893	(14,146,893)	-	-	-	-	S
Total Revenue Adjustments		192,271,657	(14,230,443)	178,041,214	-	178,041,214	484,628,079	306,586,865	
Purchased Power (Account 555)									
Existing Firm Demand PPL		555.66	-	-	-	-	17,615,756	17,615,756	SG
Existing Firm Demand UPL		555.68	-	-	-	-	13,307,132	13,307,132	SG
Existing Firm Energy		555.65, 555.69	-	-	-	-	71,577,137	71,577,137	SE
Post-merger Firm	555.26, .55, .59, .61, .62, .63, .64, .67, .8	695,109,638	-	695,109,638	-	695,109,638	692,853,683	(2,255,955)	SG
Post-merger Firm - Situs		555.27	4,879,895	4,879,895	-	4,879,895	-	(4,879,895)	UT
Secondary Purchases		555.7, 555.25	(15,254,142)	(15,254,142)	-	(15,254,142)	-	15,254,142	SE
NPC Deferral Mechanism		555.57	(52,470,478)	52,470,478	-	-	-	-	OTHER
Seasonal Contracts		-	-	-	-	-	-	-	SG
Wind Integration Charge		-	-	-	-	-	-	-	SG
RPS Compliance Purchases	555.22, 555.23, 555.24	930,470	(930,470)	-	-	-	-	-	OTHER
BPA Regional Adjustments	555.11, 555.12, 555.133	-	-	-	-	-	-	-	S
Post-merger Firm Type 1		-	-	-	(33,256,288)	(33,256,288)	-	33,256,288	SG
Total Purchased Power Adjustment		633,195,384	51,540,008	684,735,392	(33,256,288)	651,479,104	795,353,708	143,874,604	
Wheeling (Account 565)									
Existing Firm PPL		565.26	-	-	-	-	21,908,441	21,908,441	SG
Existing Firm UPL		565.27	-	-	-	-	-	-	SG
Post-merger Firm	565.0, 565.46, 565.1	140,890,496	-	140,890,496	-	140,890,496	114,348,597	(26,541,899)	SG
Non-firm		565.25	4,934,772	4,934,772	-	4,934,772	3,383,301	(1,551,472)	SE
Total Wheeling Expense Adjustment		145,825,268	-	145,825,268	-	145,825,268	139,640,338	(6,184,930)	
Fuel Expense (Accounts 501, 503 and 547)									
Fuel - Overburden Amortization - Idaho		501.12	115,324	-	115,324	115,324	-	(115,324)	ID
Fuel - Overburden Amortization - Wyoming		501.12	324,493	-	324,493	324,493	-	(324,493)	WY
Fuel Consumed - Coal		501.1	666,132,702	-	666,132,702	666,132,702	627,145,872	(38,986,830)	SE
Fuel Consumed - Gas		501.35	7,470,166	-	7,470,166	7,470,166	6,181,821	(1,288,345)	SE
Steam From Other Sources		503	4,836,772	-	4,836,772	4,836,772	4,668,660	(168,112)	SE
Natural Gas Consumed		547.1	279,047,502	-	279,047,502	279,047,502	298,062,366	19,014,864	SE
Simple Cycle Combustion Turbines		547.1	1,160,580	-	1,160,580	1,160,580	3,268,254	2,107,674	SE
Cholla/APS Exchange		501.1	38,598,189	-	38,598,189	38,598,189	42,392,130	3,793,941	SE
Fuel Regulatory Costs Deferral and Amort		501.15	4,028,247	(4,028,247)	-	-	-	-	S
Fuel Regulatory Costs Deferral and Amort		501.15	(1,147,393)	1,147,393	-	-	-	-	SE
Miscellaneous Fuel Costs	501.0, .2, .3, .4, .45, .5, .51	16,363,336	(16,363,336)	-	-	-	-	-	SE
Miscellaneous Fuel Costs - Cholla	501.2, 501.45	2,888,332	(2,888,332)	-	-	-	-	-	SE
Total Fuel Expense		1,019,818,249	(22,132,521)	997,685,728	-	997,685,728	981,719,102	(15,966,625)	
Net Power Cost		1,606,567,244	43,637,929	1,650,205,173	(33,256,288)	1,616,948,886	1,432,085,069	(184,863,816)	
					Ref 5.1		Ref 5.1.3	Ref 5.1	

PacifiCorp
Oregon Results of Operations - December 2019
Net Power Cost Study

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

<i>Period Ending</i>	Merged	Pre-Merger	Pre-Merger		
<i>Dec-20</i>	<u>01/20-12/20</u>	<u>Demand</u>	<u>Energy</u>	<u>Non-Firm</u>	<u>Post-Merger</u>
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	-	-	-	-	-
Post Merger	484,628,079	-	-	-	484,628,079
Utah Pre Merger	-	-	-	-	-
NonFirm Sub Total	-	-	-	-	-
TOTAL SPECIAL SALES	484,628,079	-	-	-	484,628,079
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	-	-	-	-	-
Pacific Capacity	-	-	-	-	-
Mid Columbia	28,426,509	8,527,953	19,898,557	-	-
Misc/Pacific	154,785	32,097	122,688	-	-
Q.F. Contracts/PPL	157,228,718	9,055,707	44,120,723	-	104,052,289
Small Purchases west	-	-	-	-	-
Pacific Sub Total	185,810,013	17,615,756	64,141,968	-	104,052,289
Gemstate	1,717,824	-	1,717,824	-	-
GSLM	-	-	-	-	-
QF Contracts/UPL	177,019,737	13,307,132	5,703,057	-	158,009,548
IPP Layoff	-	-	-	-	-
Small Purchases east	14,288	-	14,288	-	-
UP&L to PP&L	-	-	-	-	-
Utah Sub Total	178,751,849	13,307,132	7,435,169	-	158,009,548
APS Supplemental	1,000,710	-	-	-	1,000,710
Avoided Cost Resource	-	-	-	-	-
BPA Reserve Purchase	-	-	-	-	-
Cedar Springs Wind	1,391,099	-	-	-	1,391,099
Cedar Springs Wind III	1,056,873	-	-	-	1,056,873
Combine Hills Wind	5,271,031	-	-	-	5,271,031
Cove Mountain Solar	379,374	-	-	-	379,374
Cove Mountain Solar II	1,191,669	-	-	-	1,191,669
Deseret Purchase	32,199,849	-	-	-	32,199,849
Eagle Mountain - UAMPS/UMPA	2,363,115	-	-	-	2,363,115
Georgia-Pacific Camas	-	-	-	-	-
Hermiston Purchase	-	-	-	-	-
Hunter Solar	10,537	-	-	-	10,537
Hurricane Purchase	160,742	-	-	-	160,742
MagCorp	-	-	-	-	-
MagCorp Reserves	5,068,640	-	-	-	5,068,640
Milican Solar	1,858	-	-	-	1,858
Milford Solar	326,041	-	-	-	326,041
Nucor	7,129,800	-	-	-	7,129,800
Monsanto Reserves	19,999,999	-	-	-	19,999,999
Prineville Solar	2,264	-	-	-	2,264
Rock River Wind	5,036,579	-	-	-	5,036,579
Sigurd Solar	-	-	-	-	-
Three Buttes Wind	20,727,329	-	-	-	20,727,329
Top of the World Wind	40,815,165	-	-	-	40,815,165
Tri-State Purchase	4,066,491	-	-	-	4,066,491
Wolverine Creek Wind	10,169,699	-	-	-	10,169,699
BPA So. Idaho	-	-	-	-	-
PSCo Exchange	5,400,000	-	-	-	5,400,000
West Valley Toll	-	-	-	-	-
Seasonal Purchased Power	-	-	-	-	-
Constellation 2013-2016	-	-	-	-	-
System Balancing Purchases	113,494,849	-	-	-	113,494,849
Short Term Firm Purchases	153,528,133	-	-	-	153,528,133
New Firm Sub Total	430,791,846	-	-	-	430,791,846
Integration Charge	-	-	-	-	-
Non Firm Sub Total	-	-	-	-	-
TOTAL PURCHASED PW & NET INT.	795,353,708	30,922,888	71,577,137	-	692,853,683
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	21,908,441	21,908,441	-	-	-
Utah Firm Wheeling and Use of Facilities	-	-	-	-	-
Post Merger	114,348,597	-	-	-	114,348,597
Nonfirm Wheeling	3,383,301	-	-	3,383,301	-
TOTAL WHEELING & U. OF F. EXPENSE	139,640,338	21,908,441	-	3,383,301	114,348,597

**PacifiCorp
Oregon Results of Operations - December 2019
Net Power Cost Study**

**Study Results
MERGED PEAK/ENERGY SPLIT
(\$)**

<i>Period Ending</i> <i>Dec-20</i>	Merged <u>01/20-12/20</u>	Pre-Merger <u>Demand</u>	Pre-Merger <u>Energy</u>	<u>Non-Firm</u>	<u>Post-Merger</u>
THERMAL FUEL BURN EXPENSE					
Carbon	-			-	
Cholla	42,392,130			42,392,130	
Colstrip	15,895,171			15,895,171	
Craig	24,772,192			24,772,192	
Chehalis	52,214,073			52,214,073	
Currant Creek	53,049,998			53,049,998	
Dave Johnston	54,818,424			54,818,424	
Gadsby	6,181,821			6,181,821	
Gadsby CT	3,268,254			3,268,254	
Hayden	10,966,869			10,966,869	
Hermiston	27,433,710			27,433,710	
Hunter	130,429,818			130,429,818	
Huntington	94,296,324			94,296,324	
Jim Bridger	194,747,632			194,747,632	
Lake Side 1	75,307,742			75,307,742	
Lake Side 2	69,173,374			69,173,374	
Naughton - Gas	20,883,469			20,883,469	
Naughton	74,672,878			74,672,878	
Wyodak	26,546,564			26,546,564	
TOTAL FUEL BURN EXPENSE	977,050,443	-	-	977,050,443	-
OTHER GENERATION EXPENSE					
Blundell	4,668,660			4,668,660	
TOTAL OTHER GEN. EXPENSE	4,668,659.65	-	-	4,668,660	-
NET POWER COST	1,432,085,069	52,831,329	71,577,137	985,102,403	322,574,200

PacifiCorp
Oregon Results of Operations - December 2019
Net Power Cost Adjustment
Oregon Solar Project

	<u>Total</u>	<u>Jan-20</u>	<u>Feb-20</u>	<u>Mar-20</u>	<u>Apr-20</u>	<u>May-20</u>	<u>Jun-20</u>	<u>Jul-20</u>	<u>Aug-20</u>	<u>Sep-20</u>	<u>Oct-20</u>	<u>Nov-20</u>	<u>Dec-20</u>
Total Energy Impact	811,115	47,090	57,160	67,432	89,643	113,773	110,461	59,210	39,699	62,038	65,683	54,190	44,736

Tab 6 - Depreciation & Amortization

	6.1	6.2	6.3	6.4	6.5	0	0
	Depreciation/Amortization Expense	Depreciation/Amortization Reserve	Hydro Decommissioning	Oregon Coal-Fired Steam Plant Depreciation	Depreciation Allocation Correction Adjustment	0	0
	Total Normalized						
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	33,166,587	6,332,973	-	27,575,957	(742,343)	-	-
21 Amortization	2,381,785	121,547	-	-	2,260,238	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(7,096,133)	(1,293,912)	30,107	(5,528,042)	(304,286)	-	-
24 State	(1,607,078)	(293,035)	6,818	(1,251,948)	(68,912)	-	-
25 Deferred Income Taxes	(36,926)	-	(36,926)	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	26,808,236	4,867,573	(0)	20,795,967	1,144,696	-	-
29							
30 Operating Rev For Return:	(26,808,236)	(4,867,573)	0	(20,795,967)	(1,144,696)	-	-
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	(214,040,076)	-	(6,467,817)	(295,087)	(207,277,171)	-	-
48 Accum Prov For Amort	(121,547)	-	(121,547)	-	-	-	-
49 Accum Def Income Tax	490,289	-	490,289	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54 Total Deductions:	(213,671,334)	-	(6,589,365)	195,202	(207,277,171)	-	-
55							
56							
57 Total Rate Base:	(213,671,334)	-	(6,589,365)	195,202	(207,277,171)	-	-
58							
59							
60 Estimated ROE impact	-0.573%	-0.250%	0.026%	-0.001%	-0.273%	-0.059%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(35,548,373)	(6,454,521)	-	(27,575,957)	(1,517,895)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	466,028	-	466,028	-	-	-	-
71 Schedule "M" Deductions	315,841	-	315,841	-	-	-	-
72 Income Before Tax	(35,398,186)	(6,454,521)	150,187	(27,575,957)	(1,517,895)	-	-
73							
74 State Income Taxes	(1,607,078)	(293,035)	6,818	(1,251,948)	(68,912)	-	-
75							
76 Taxable Income	(33,791,108)	(6,161,485)	143,368	(26,324,009)	(1,448,983)	-	-
77							
78 Federal Income Taxes	(7,096,133)	(1,293,912)	30,107	(5,528,042)	(304,286)	-	-

	6.1	6.2	6.3	6.4	6.5	0	0
	Depreciation/Amortization Expense	Depreciation/Amortization Reserve	Hydro Decommissioning	Oregon Coal-Fired Steam Plant Depreciation	Depreciation Allocation Correction Adjustment	0	0
	Total Normalized						
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	26,833,614	-	-	27,575,957	(742,343)	-	-
21 Amortization	2,260,238	-	-	-	2,260,238	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(5,832,328)	-	-	(5,528,042)	(304,286)	-	-
24 State	(1,320,861)	-	-	(1,251,948)	(68,912)	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	21,940,663	-	-	20,795,967	1,144,696	-	-
29							
30 Operating Rev For Return:	(21,940,663)	-	-	(20,795,967)	(1,144,696)	-	-
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	(207,277,171)	-	-	(207,277,171)	-	-	-
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:	(207,277,171)	-	-	(207,277,171)	-	-	-
56							
57 Total Rate Base:	(207,277,171)	-	-	(207,277,171)	-	-	-
58							
59							
60 Estimated ROE impact	-0.335%	0.000%	0.000%	0.000%	-0.273%	-0.059%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(29,093,852)	-	-	(27,575,957)	(1,517,895)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(29,093,852)	-	-	(27,575,957)	(1,517,895)	-	-
73							
74 State Income Taxes	(1,320,861)	-	-	(1,251,948)	(68,912)	-	-
75							
76 Taxable Income	(27,772,991)	-	-	(26,324,009)	(1,448,983)	-	-
77							
78 Federal Income Taxes	(5,832,328)	-	-	(5,528,042)	(304,286)	-	-

	6.1	6.2	6.3	6.4	6.5	0	0	
	Total Normalized	Depreciation/Amortization Expense	Depreciation/Amortization Reserve	Hydro Decommissioning	Oregon Coal-Fired Steam Plant Depreciation	Depreciation Allocation Correction Adjustment	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	5,283,814	5,283,814	-	-	-	-	-	-
21 Amortization	121,547	121,547	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	(1,083,591)	(1,083,591)	-	-	-	-	-	-
24 State	(245,403)	(245,403)	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	4,076,366	4,076,366	-	-	-	-	-	-
29								
30 Operating Rev For Return:	(4,076,366)	(4,076,366)	-	-	-	-	-	-
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	(5,283,814)	-	(5,283,814)	-	-	-	-	-
48 Accum Prov For Amort	(121,547)	-	(121,547)	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	(5,405,361)	-	(5,405,361)	-	-	-	-	-
56								
57 Total Rate Base:	(5,405,361)	-	(5,405,361)	-	-	-	-	-
58								
59								
60 Estimated ROE impact	-0.205%	-0.227%	0.022%	0.000%	0.000%	0.000%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(5,405,361)	(5,405,361)	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(5,405,361)	(5,405,361)	-	-	-	-	-	-
73								
74 State Income Taxes	(245,403)	(245,403)	-	-	-	-	-	-
75								
76 Taxable Income	(5,159,958)	(5,159,958)	-	-	-	-	-	-
77								
78 Federal Income Taxes	(1,083,591)	(1,083,591)	-	-	-	-	-	-

	6.1	6.2	6.3	6.4	6.5	0	0	
	Total Normalized	Depreciation/Amortization Expense	Depreciation/Amortization Reserve	Hydro Decommissioning	Oregon Coal-Fired Steam Plant Depreciation	Depreciation Allocation Correction Adjustment	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	1,049,160	1,049,160	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	(180,213)	(210,321)	-	30,107	-	-	-	-
24 State	(40,813)	(47,632)	-	6,818	-	-	-	-
25 Deferred Income Taxes	(36,926)	-	-	(36,926)	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	791,206	791,207	-	(0)	-	-	-	-
29								
30 Operating Rev For Return:	(791,206)	(791,207)	-	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	(1,479,091)	-	(1,184,004)	(295,087)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	490,289	-	-	490,289	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54 Total Deductions:	(988,801)	-	(1,184,004)	195,202	-	-	-	-
56								
57 Total Rate Base:	(988,801)	-	(1,184,004)	195,202	-	-	-	-
58								
59 Estimated ROE impact	-0.038%	-0.042%	0.004%	-0.001%	0.000%	0.000%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(1,049,160)	(1,049,160)	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	466,028	-	-	466,028	-	-	-	-
71 Schedule "M" Deductions	315,841	-	-	315,841	-	-	-	-
72 Income Before Tax	(898,973)	(1,049,160)	-	150,187	-	-	-	-
73								
74 State Income Taxes	(40,813)	(47,632)	-	6,818	-	-	-	-
75								
76 Taxable Income	(858,159)	(1,001,528)	-	143,368	-	-	-	-
77								
78 Federal Income Taxes	(180,213)	(210,321)	-	30,107	-	-	-	-

**PacifiCorp
Oregon Results of Operations - December 2019
Depreciation/Amortization Expense**

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Expense							
Steam Production	403SP	2	1,055,601	SG	26.320%	277,835	
Hydro Production	403HP	2	72,319	SG-U	26.320%	19,034	
Other Production	403OP	2	16,489,437	SG-W	26.320%	4,340,032	
Transmission	403TP	2	234,651	SG	26.320%	61,760	
Distribution - California	403364	2	27,175	CA	Situs	-	
Distribution - Oregon	403364	2	451,415	OR	Situs	451,415	
Distribution - Washington	403364	2	67,331	WA	Situs	-	
Distribution - Utah	403364	2	72,827	UT	Situs	-	
Distribution - Idaho	403364	2	1,620	ID	Situs	-	
Distribution - Wyoming	403364	2	173,457	WY	Situs	-	
General Plant - Oregon	403GP	2	2,480	OR	Situs	2,480	
General Plant - Utah	403GP	2	412	UT	Situs	-	
General Plant	403GP	2	389,520	SO	27.543%	107,284	
General Plant	403GP	2	91,084	SG	26.320%	23,973	
Intangible Plant	404IP	2	70,839	SO	27.543%	19,511	
Intangible Plant	404IP	2	386,769	SG	26.320%	101,798	
Intangible Plant	404IP	2	764	CN	31.241%	239	
			<u>19,587,699</u>			<u>5,405,361</u>	6.1.1
Steam Production	403SP	3	592,732	SG	26.320%	156,008	
Hydro Production	403HP	3	15,989	SG-P	26.320%	4,208	
Other Production	403OP	3	1,058,699	SG	26.320%	278,650	
Other Production	403OP	3	-	SG-W	26.320%	-	
Transmission	403TP	3	1,848,001	SG	26.320%	486,395	
Distribution - California	403364	3	188,417	CA	Situs	-	
Distribution - Oregon	403364	3	64,631	OR	Situs	64,631	
Distribution - Washington	403364	3	42,543	WA	Situs	-	
Distribution - Utah	403364	3	742,577	UT	Situs	-	
Distribution - Idaho	403364	3	52,817	ID	Situs	-	
General Plant - Utah	403GP	3	27,680	UT	Situs	-	
General Plant - Idaho	403GP	3	6,011	ID	Situs	-	
General Plant	403GP	3	215,183	SO	27.543%	59,267	
			<u>4,855,280</u>			<u>1,049,160</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
Oregon Results of Operations - December 2019
Incremental Depreciation Expense

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	Jan19 to Dec19 Plant Additions Included in Adj	Incremental Expense on Plant Adds.	Jan20 to Dec20 Plant Additions Included in Adj	Incremental Expense on Plant Adds.	Total Depreciation Included in Adj
Steam Production Plant:									
Various	312	403SP	SG	5.115%	20,639,196	1,055,601	11,506,254	592,732	1,648,333
Various	312	403SP	SSGCH	4.670%	-	-	-	-	-
Total Steam Plant					20,639,196	1,055,601	11,506,254	592,732	1,648,333
Hydro Production Plant:									
Various	332	403HP	SG-P	2.589%	-	-	964,198	15,989	15,989
Various	332	403HP	SG-U	4.469%	1,618,329	72,319	-	-	72,319
Total Hydro Plant					1,618,329	72,319	964,198	15,989	88,308
Other Production Plant:									
Various Wind Repowering	343	403OP	SG-W	3.303%	499,192,145	16,489,437	222,865,939	-	16,489,437
Various New Wind Generation	343	403OP	SG-W	3.303%	-	-	124,932,461	-	-
Various	343	403OP	SG	2.947%	-	-	34,889,875	1,058,699	1,058,699
Total Other Plant					499,192,145	16,489,437	382,688,275	1,058,699	17,548,136
Transmission Plant:									
Various	355	403TP	SG	1.750%	13,407,882	234,651	134,356,694	1,848,001	2,082,653
Total Transmission Plant					13,407,882	234,651	134,356,694	1,848,001	2,082,653
Distribution Plant:									
California	364	403364	CA	2.683%	1,012,673	27,175	6,990,900	188,417	215,591
Oregon	364	403364	OR	2.531%	17,837,156	451,415	2,854,867	64,631	516,046
Washington	364	403364	WA	2.762%	2,438,185	67,331	1,612,072	42,543	109,874
Utah	364	403364	UT	2.605%	2,795,313	72,827	29,282,402	742,577	815,404
Wyoming	364	403364	WYP	2.963%	5,853,562	173,457	-	-	173,457
Idaho	364	403364	ID	2.699%	60,006	1,620	2,104,207	52,817	54,437
Total Distribution Plant					29,996,896	793,824	42,844,448	1,090,985	1,884,809
General Plant:									
California	397	403GP	CA	2.087%	-	-	-	-	-
Oregon	397	403GP	OR	2.580%	96,119	2,480	-	-	2,480
Washington	397	403GP	WA	2.531%	-	-	-	-	-
Utah	397	403GP	UT	2.110%	19,532	412	2,421,738	27,680	28,092
Idaho	397	403GP	ID	2.117%	-	-	524,222	6,011	6,011
Wyoming	397	403GP	WYP	2.702%	-	-	-	-	-
Wyoming	397	403GP	WYU	2.196%	-	-	-	-	-
General	397	403GP	SO	5.268%	7,393,975	389,520	4,171,564	215,183	604,702
General	397	403GP	SE	2.907%	-	-	-	-	-
General	397	403GP	SG	3.433%	2,653,252	91,084	-	-	91,084
Total General Plant					10,162,879	483,496	7,117,523	248,874	732,370
Mining Plant:									
Coal Mine	399	403MP	SE	0.000%	-	-	-	-	-
Total Mining Plant					-	-	-	-	-
Intangible Plant:									
General	303	404IP	SO	4.755%	1,489,640	70,839	-	-	70,839
Wyoming	303	404IP	WYP	1.963%	-	-	-	-	-
Utah	303	404IP	UT	-0.144%	-	-	-	-	-
General	303	404IP	SG	3.622%	10,678,612	386,769	-	-	386,769
Oregon	303	404IP	OR	0.250%	-	-	-	-	-
General	303	404IP	CN	6.528%	11,696	764	-	-	764
California	303	404IP	CA	0.367%	-	-	-	-	-
Total Intangible Plant					12,179,949	458,371	-	-	458,371
Total Depreciation and Amortization					587,197,275	19,587,699	579,477,391	4,855,280	24,442,979
					Ref. 8.5		Ref. 8.5.1		
Total Depreciation and Amortization without Mining						19,587,699		4,855,280	24,442,979
						Ref. 6.1		Ref. 6.1	

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Rate Base							
Steam Production	108SP	2	(1,055,601)	SG	26.320%	(277,835)	
Hydro Production	108HP	2	(72,319)	SG-U	26.320%	(19,034)	
Other Production	108OP	2	(16,489,437)	SG-W	26.320%	(4,340,032)	
Transmission	108TP	2	(234,651)	SG	26.320%	(61,760)	
Distribution - California	108364	2	(27,175)	CA	Situs	-	
Distribution - Oregon	108364	2	(451,415)	OR	Situs	(451,415)	
Distribution - Washington	108364	2	(67,331)	WA	Situs	-	
Distribution - Utah	108364	2	(72,827)	UT	Situs	-	
Distribution - Idaho	108364	2	(1,620)	ID	Situs	-	
Distribution - Wyoming	108364	2	(173,457)	WY	Situs	-	
General Plant - Oregon	108GP	2	(2,480)	OR	Situs	(2,480)	
General Plant - Utah	108GP	2	(412)	UT	Situs	-	
General Plant	108GP	2	(389,520)	SO	27.543%	(107,284)	
General Plant	108GP	2	(91,084)	SG	26.320%	(23,973)	
Intangible Plant	111IP	2	(70,839)	SO	27.543%	(19,511)	
Intangible Plant	111IP	2	(386,769)	SG	26.320%	(101,798)	
Intangible Plant	111IP	2	(764)	CN	31.241%	(239)	
			<u>(19,587,699)</u>			<u>(5,405,361)</u>	6.2.1
Steam Production	108SP	3	(195,750)	SG	26.320%	(51,521)	
Hydro Production	108HP	3	(1,420)	SG-P	26.320%	(374)	
Other Production	108OP	3	(441,593)	SG	26.320%	(116,228)	
Other Production	108OP	3	(3,288,891)	SG-W	26.320%	(865,638)	
Transmission	108TP	3	(461,776)	SG	26.320%	(121,540)	
Distribution - California	108364	3	(58,778)	CA	Situs	-	
Distribution - Oregon	108364	3	(10,564)	OR	Situs	(10,564)	
Distribution - Washington	108364	3	(13,196)	WA	Situs	-	
Distribution - Utah	108364	3	(201,491)	UT	Situs	-	
Distribution - Idaho	108364	3	(14,124)	ID	Situs	-	
General Plant - Utah	108GP	3	(2,129)	UT	Situs	-	
General Plant - Idaho	108GP	3	(462)	ID	Situs	-	
General Plant	108GP	3	(65,858)	SO	27.543%	(18,139)	
			<u>(4,756,031)</u>			<u>(1,184,004)</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 2019
Incremental Accumulated Reserve

Description	Plant Account	Reserve Account	Factor	Depreciation Rate	Jan19 to Dec19 Plant Additions Included in Adj	13 Month Average Incremental Reserve on Plant Adds	Jan20 to Dec20 Plant Additions Included in Adj	13 Month Average Incremental Reserve on Plant Adds	Total Reserve Added in Adj
Steam Production Plant:									
Various	312	108SP	SG	5.115%	20,639,196	(1,055,601)	11,506,254	(195,750)	(1,251,351)
Various	312	108SP	SSGCH	4.670%	-	-	-	-	-
Total Steam Plant					20,639,196	(1,055,601)	11,506,254	(195,750)	(1,251,351)
Hydro Production Plant:									
Various	332	108HP	SG-P	2.589%	-	-	964,198	(1,420)	(1,420)
Various	332	108HP	SG-U	4.469%	1,618,329	(72,319)	-	-	(72,319)
Total Hydro Plant					1,618,329	(72,319)	964,198	(1,420)	(73,738)
Other Production Plant:									
Various Wind Repowering	343	108OP	SG-W	3.303%	499,192,145	(16,489,437)	222,865,939	(3,116,941)	(19,606,378)
Various New Wind Generation	343	108OP	SG-W	3.303%	-	-	124,932,461	(171,950)	(171,950)
Various	343	108OP	SG	2.947%	-	-	34,889,875	(441,593)	(441,593)
Total Other Plant					499,192,145	(16,489,437)	382,688,275	(3,730,484)	(20,219,921)
Transmission Plant:									
Various	355	108TP	SG	1.750%	13,407,882	(234,651)	134,356,694	(461,776)	(696,427)
Total Transmission Plant					13,407,882	(234,651)	134,356,694	(461,776)	(696,427)
Distribution Plant:									
California	364	108364	CA	2.683%	1,012,673	(27,175)	6,990,900	(58,778)	(85,952)
Oregon	364	108364	OR	2.531%	17,837,156	(451,415)	2,854,867	(10,564)	(461,978)
Washington	364	108364	WA	2.762%	2,438,185	(67,331)	1,612,072	(13,196)	(80,527)
Utah	364	108364	UT	2.605%	2,795,313	(72,827)	29,282,402	(201,491)	(274,318)
Wyoming	364	108364	WYP	2.963%	5,853,562	(173,457)	-	-	(173,457)
Idaho	364	108364	ID	2.699%	60,006	(1,620)	2,104,207	(14,124)	(15,744)
Total Distribution Plant					29,996,896	(793,824)	42,844,448	(298,152)	(1,091,977)
General Plant:									
California	397	108GP	CA	2.087%	-	-	-	-	-
Oregon	397	108GP	OR	2.580%	96,119	(2,480)	-	-	(2,480)
Washington	397	108GP	WA	2.531%	-	-	-	-	-
Utah	397	108GP	UT	2.110%	19,532	(412)	2,421,738	(2,129)	(2,541)
Idaho	397	108GP	ID	2.117%	-	-	524,222	(462)	(462)
Wyoming	397	108GP	WYP	2.702%	-	-	-	-	-
Wyoming	397	108GP	WYU	2.196%	-	-	-	-	-
General	397	108GP	SO	5.268%	7,393,975	(389,520)	4,171,564	(65,858)	(455,378)
General	397	108GP	SE	2.907%	-	-	-	-	-
General	397	108GP	SG	3.433%	2,653,252	(91,084)	-	-	(91,084)
Total General Plant					10,162,879	(483,496)	7,117,523	(68,449)	(551,946)
Mining Plant:									
Coal Mine	399	108MP	SE	0.000%	-	-	-	-	-
Total Mining Plant					-	-	-	-	-
Intangible Plant:									
General	303	111IP	SO	4.755%	1,489,640	(70,839)	-	-	(70,839)
Wyoming	303	111IP	WYP	1.963%	-	-	-	-	-
Utah	303	111IP	UT	-0.144%	-	-	-	-	-
General	303	111IP	SG	3.622%	10,678,612	(386,769)	-	-	(386,769)
Oregon	303	111IP	OR	0.250%	-	-	-	-	-
General	303	111IP	CN	6.528%	11,696	(764)	-	-	(764)
California	303	111IP	CA	0.367%	-	-	-	-	-
Total Intangible Plant					12,179,949	(458,371)	-	-	(458,371)
					587,197,275	(19,587,699)	579,477,391	(4,756,031)	(24,343,730)
					Ref. 8.5	Ref. 6.2	Ref. 8.5	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	(1,428,353)	SG-P	26.320%	(375,944)	6.3.1
Depreciation Reserve	108HP	3	307,204	SG-U	26.320%	80,856	6.3.1
			<u>(1,121,149)</u>			<u>(295,087)</u>	
Adjustment to Tax							
Schedule M Adjustment	SCHMAT	3	1,770,617	SG	26.320%	466,028	6.3.2
Schedule M Adjustment	SCHMDT	3	1,200,000	SG	26.320%	315,841	6.3.2
Deferred Income Tax Expense	41110	3	(140,297)	SG	26.320%	(36,926)	6.3.2
ADIT Avg. Balance	282	3	1,862,797	SG	26.320%	490,289	6.3.2
Adjust to December 2019 13 Mo Average Balance for Projected Spend / Accrual Detail:							
Decemberr 2019 Avg Reserve Balance			(6,455,319)				6.3.1
December 2020 Avg Reserve Balance			(7,576,468)				6.3.1
Total Adjustment to Average Reserve			<u>(1,121,149)</u>				

Description of Adjustment:

Based on the Company's 2013 depreciation study, an additional \$8.9 million is required for the decommissioning of various hydro facilities. This adjustment walks forward the decommissioning expenditures through December 2020.

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

West Side			
	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
December-18	5,019	(173,152)	(4,813,554)
January-19	3,228	(173,152)	(4,983,478)
February-19	1,616	(173,152)	(5,155,013)
March-19	599	(173,152)	(5,327,566)
April-19	1,371	(173,152)	(5,499,346)
May-19	1,559	(173,152)	(5,670,939)
June-19	100	(173,152)	(5,843,991)
July-19	-	(173,152)	(6,017,143)
August-19	469	(173,152)	(6,189,826)
September-19	537	(173,152)	(6,362,440)
October-19	323	(173,152)	(6,535,269)
November-19	537	(173,152)	(6,707,884)
December-19	269	(173,152)	(6,880,767)
Dec-19 13 Month Average			(5,845,170)

East Side			
	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
December-18	-	25,600	(763,750)
January-19	-	25,600	(738,150)
February-19	-	25,600	(712,550)
March-19	-	25,600	(686,949)
April-19	-	25,600	(661,349)
May-19	-	25,600	(635,749)
June-19	-	25,600	(610,148)
July-19	-	25,600	(584,548)
August-19	-	25,600	(558,948)
September-19	-	25,600	(533,347)
October-19	-	25,600	(507,747)
November-19	-	25,600	(482,147)
December-19	-	25,600	(456,546)
Dec-19 13 Month Average			(610,148)

Total Resources			
	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
December-18	5,019	(147,551)	(5,577,304)
January-19	3,228	(147,551)	(5,721,628)
February-19	1,616	(147,551)	(5,867,563)
March-19	599	(147,551)	(6,014,515)
April-19	1,371	(147,551)	(6,160,695)
May-19	1,559	(147,551)	(6,306,688)
June-19	100	(147,551)	(6,454,139)
July-19	-	(147,551)	(6,601,691)
August-19	469	(147,551)	(6,748,774)
September-19	537	(147,551)	(6,895,788)
October-19	323	(147,551)	(7,043,016)
November-19	537	(147,551)	(7,190,030)
December-19	269	(147,551)	(7,337,313)
Dec-19 13 Month Average			(6,455,319)

Ref 6.3

West Side			
	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
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	1,200,000	(173,152)	(6,719,677)
July-20	-	(173,152)	(6,892,829)
August-20	-	(173,152)	(7,065,981)
September-20	-	(173,152)	(7,239,133)
October-20	-	(173,152)	(7,412,284)
November-20	-	(173,152)	(7,585,436)
December-20	-	(173,152)	(7,758,588)

East Side			
	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
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)

Total Resources			
	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
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	1,200,000	(147,551)	(7,022,622)
July-20	-	(147,551)	(7,170,173)
August-20	-	(147,551)	(7,317,725)
September-20	-	(147,551)	(7,465,276)
October-20	-	(147,551)	(7,612,827)
November-20	-	(147,551)	(7,760,379)
December-20	-	(147,551)	(7,907,930)

West Side			<u>Dec 20</u>
	<u>Total Spend</u>	<u>Total Accruals</u>	<u>13 Mo. Average Balance</u>
12 ME Dec 2020	1,200,000	(2,077,821)	(7,273,523)
Adjustment to Reserve			(1,428,353)

Ref 6.3

East Side			<u>Dec 20</u>
	<u>Total Spend</u>	<u>Total Accruals</u>	<u>13 Mo. Average Balance</u>
12 ME Dec 2020	-	307,204	(302,944)
Adjustment to Reserve			307,204

Ref 6.3

Total Resources			<u>Dec 20</u>
	<u>Total Spend</u>	<u>Total Accruals</u>	<u>13 Mo. Average Balance</u>
12 ME Dec 2020	1,200,000	(1,770,617)	(7,576,468)
Adjustment to Reserve			(1,121,149)

Ref 6.3

PacifiCorp
Oregon Results of Operations - December 2019
Hydro Decommissioning
Tax Summary

	Tax Deduction	Book Amortization	Book-Tax Difference	Deferred Income Tax Expense	Accumulated Deferred Income Tax
December-19	-	-	-	-	1,803,996
January-20	-	147,551	147,551	(36,278)	1,840,274
February-20	-	147,551	147,551	(36,278)	1,876,552
March-20	-	147,551	147,551	(36,278)	1,912,830
April-20	-	147,551	147,551	(36,278)	1,949,108
May-20	-	147,551	147,551	(36,278)	1,985,386
June-20	1,200,000	147,551	(1,052,449)	258,761	1,726,625
July-20	-	147,551	147,551	(36,278)	1,762,903
August-20	-	147,551	147,551	(36,278)	1,799,181
September-20	-	147,551	147,551	(36,278)	1,835,459
October-20	-	147,551	147,551	(36,278)	1,871,737
November-20	-	147,551	147,551	(36,278)	1,908,015
December-20	-	147,551	147,551	(36,278)	1,944,293
TOTAL	1,200,000	1,770,617	570,617	(140,297)	
				13 Mo. Average	1,862,797
					Ref 6.3

Summary of Current and Deferred Expense for 12 months ended December 2020			
Tax Depreciation	(1,200,000)	SCHMDT	Ref 6.3
Book Depreciation	1,770,617	SCHMAT	Ref 6.3
Deferred Tax Expense	(140,297)	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	94,138,617	SG	26.320%	24,777,352	
Steam Plant Deprec. Expense	403SP	1	10,632,969	SG	26.320%	2,798,605	6.4.1
			<u>104,771,586</u>			<u>27,575,957</u>	6.4.1
Adjustment to Reserve:							
Steam Plant Accum Deprec	108SP	1	(704,676,080)	SG	26.320%	(185,471,253)	
Steam Plant Accum Deprec	108SP	1	(82,849,004)	SG	26.320%	(21,805,918)	6.4.1
			<u>(787,525,085)</u>			<u>(207,277,171)</u>	6.4.1

Description of Adjustment:

This adjustment increases depreciation expense in Oregon actual results for the year ended December 2018 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
Oregon Results of Operations - December 2019
Oregon Coal-Fired Steam Plant Depreciation

Depreciation Expense Adjustment By Plant

Plant	Factor	Adjustment to Expense (Yr Ended Dec 2019)	
CHOLLA	SG	10,632,969	Ref 6.4
NAUGHTON	SG	2,689,029	
HUNTINGTON	SG	8,540,653	
HUNTER	SG	18,544,049	
CRAIG	SG	2,804,457	
HAYDEN	SG	1,982,316	
COLSTRIP	SG	1,299,810	
DAVE JOHNSTON	SG	20,166,367	
JIM BRIDGER	SG	27,949,061	
WYODAK	SG	10,162,874	
		<u>104,771,586</u>	Ref 6.4

Depreciation Reserve Adjustment By Plant

Plant	Factor	Adjustment to Reserve 13 Month Average	
CHOLLA	SG	(82,849,004)	Ref 6.4
NAUGHTON	SG	(16,604,848)	
HUNTINGTON	SG	(68,108,062)	
HUNTER	SG	(154,226,559)	
CRAIG	SG	(21,808,431)	
HAYDEN	SG	(14,298,058)	
COLSTRIP	SG	(16,249,557)	
DAVE JOHNSTON	SG	(131,885,779)	
JIM BRIDGER	SG	(203,039,390)	
WYODAK	SG	(78,455,397)	
		<u>(787,525,085)</u>	Ref 6.4

PacifiCorp
Oregon Results of Operations - December 2019
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
Oregon Results of Operations - December 2019
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	(560,206)	SG	26.320%	(147,447)	6.5.1
Remove system alloc. reversal	403SP	1	(2,260,238)	SG	26.320%	(594,896)	6.5.2
Add Situs allocated deferral	407	1	128,043	UT	Situs	-	6.5.1
Add Situs allocated deferral	407	1	(10,028)	ID	Situs	-	6.5.1
Add Situs allocated deferral	407	1	442,191	WY	Situs	-	6.5.1
Add Situs alloc. give-back rvs.	407	1	<u>2,260,238</u>	OR	Situs	<u>2,260,238</u>	6.5.2
			<u>-</u>			<u>1,517,895</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. This deferred amount is reflected in historical data on a system-allocated basis. Additionally, the Company reverses the depreciation reserve give-backs in Oregon to bring into compliance with the steam plant depreciation rates agreed to in Docket No. UM-1647.

This adjustment removes the system allocated deferral and the steam plant give-back reversal in Oregon. The give-back amount is incrementally added back situs assigned, OR.

**PacifiCorp
Oregon Results of Operations - December 2019
Depreciation Allocation Correction Adjustment**

Actual	<u>Account</u> 403SP	<u>Amount</u> 560,206	<u>Factor</u> SG	Ref. 6.5
<u>Correct</u>				
Utah	407	128,043	UT	Ref. 6.5
Idaho	407	(10,028)	ID	Ref. 6.5
Wyoming	407	442,191	WYP	Ref. 6.5
		<u>560,206</u>		

<u>Calendar</u>		<u>Account</u>			<u>FERC</u>	<u>FERC</u>	<u>Actual</u>	<u>Correction</u>
<u>Year</u>	<u>Period</u>	<u>Number</u>	<u>Amount</u>	<u>Description</u>	<u>Account</u>	<u>Location</u>	<u>Allocation</u>	<u>Allocation</u>
2019	1	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2019	1	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2019	1	565131	(160,306)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2019	1	565131	140,918	ID 187320 Deferred Depr amort	4032000	1	SG	ID
2019	2	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2019	2	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2019	2	565131	(157,535)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2019	2	565131	135,268	ID 187320 Deferred Depr amort	4032000	1	SG	ID
2019	3	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2019	3	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2019	3	565131	(157,622)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2019	3	565131	124,410	ID 187320 Deferred Depr amort	4032000	1	SG	ID
2019	4	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2019	4	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2019	4	565131	(158,271)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2019	4	565131	112,394	ID 187320 Deferred Depr amort	4032000	1	SG	ID
2019	5	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2019	5	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2019	5	565131	(158,295)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2019	5	565131	137,856	ID 187320 Deferred Depr amort	4032000	1	SG	ID
2019	6	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2019	6	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2019	6	565131	(158,358)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2019	6	565131	177,766	ID 187320 Deferred Depr amort	4032000	1	SG	ID
2019	7	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2019	7	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2019	7	565131	(158,194)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2019	7	565131	185,922	ID 187320 Deferred Depr amort	4032000	1	SG	ID
2019	8	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2019	8	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2019	8	565131	(158,435)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2019	8	565131	183,486	ID 187320 Deferred Depr amort	4032000	1	SG	ID
2019	9	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2019	9	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2019	9	565131	(159,503)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2019	9	565131	178,085	ID 187320 Deferred Depr amort	4032000	1	SG	ID
2019	10	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2019	10	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2019	10	565131	(160,449)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2019	10	565131	173,833	ID 187320 Deferred Depr amort	4032000	1	SG	ID
2019	11	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2019	11	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2019	11	565131	(162,871)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2019	11	565131	179,474	ID 187320 Deferred Depr amort	4032000	1	SG	ID
2019	12	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2019	12	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2019	12	565131	(164,926)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2019	12	565131	175,326	ID 187320 Deferred Depr amort	4032000	1	SG	ID
Total			<u>560,206</u>					

Tab 7 - Taxes

	7.1	7.2	7.3	7.4	7.5	7.6	7.7	
Total Normalized	Interest True Up	Property Tax Expense	Production Tax Credits	PowerTax ADIT Balance	EDIT Balances Adjustment	AFUDC Equity	Wyoming Wind Generation Tax	
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	1,360,058	-	1,394,390	-	-	-	(34,331)	
23 Income Taxes: Federal	7,599,880	828,463	(279,528)	7,315,006	(276,211)	5,268	6,882	
24 State	64,516	187,624	(63,305)	-	(62,554)	1,193	1,559	
25 Deferred Income Taxes	338,106	-	-	-	338,765	(658)	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	
27 Misc Revenue & Expense	-	-	-	-	-	-	-	
28 Total Operating Expenses:	9,362,561	1,016,087	1,051,557	7,315,006	0	5,802	(25,890)	
29								
30 Operating Rev For Return:	(9,362,561)	(1,016,087)	(1,051,557)	(7,315,006)	(0)	(5,802)	25,890	
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	373,072,589	-	-	274,007,258	99,054,166	11,165	-	
50 Unamortized ITC	-	-	-	-	-	-	-	
51 Customer Adv For Const	-	-	-	-	-	-	-	
52 Customer Service Deposits	-	-	-	-	-	-	-	
53 Miscellaneous Deductions	(387,416,222)	-	-	-	(387,416,222)	-	-	
54								
55 Total Deductions:	(14,343,633)	-	-	274,007,258	(288,362,056)	11,165	-	
56								
57 Total Rate Base:	(14,343,633)	-	-	274,007,258	(288,362,056)	11,165	-	
58								
59								
60 Estimated ROE impact	-0.426%	-0.052%	-0.054%	-0.375%	-0.996%	1.217%	0.000%	0.001%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(1,360,058)	-	(1,394,390)	-	-	-	34,331	
67 Other Deductions	-	-	-	-	-	-	-	
68 Interest (AFUDC)	(23,599)	-	-	-	-	(23,599)	-	
69 Interest	(4,132,685)	(4,132,685)	-	-	-	-	-	
70 Schedule "M" Additions	(1,377,842)	-	-	(1,377,842)	-	-	-	
71 Schedule "M" Deductions	(2,678)	-	-	-	-	(2,678)	-	
72 Income Before Tax	1,421,060	4,132,685	(1,394,390)	-	(1,377,842)	26,277	34,331	
73								
74 State Income Taxes	64,516	187,624	(63,305)	-	(62,554)	1,193	1,559	
75								
76 Taxable Income	1,356,544	3,945,061	(1,331,084)	-	(1,315,288)	25,084	32,772	
77								
78 Federal Income Tax - Calculated	284,874	828,463	(279,528)	-	(276,211)	5,268	6,882	
79 Adjustments to Calculated Tax:								
80 Renewable Energy Tax Credits	7,315,006	-	-	7,315,006	-	-	-	
81 Federal Income Taxes	7,599,880	828,463	(279,528)	7,315,006	(276,211)	5,268	6,882	

	7.1	7.2	7.3	7.4	7.5	7.6	7.7
Total Normalized	Interest True Up	Property Tax Expense	Production Tax Credits	PowerTax ADIT Balance	EDIT Balances Adjustment	AFUDC Equity	Wyoming Wind Generation Tax
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	9,294,809	2,250,746	-	7,315,006	(276,211)	-	5,268
24 State	448,371	509,732	-	-	(62,554)	-	1,193
25 Deferred Income Taxes	338,106	-	-	-	338,765	-	(658)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	10,081,286	2,760,477	-	7,315,006	0	-	5,802
29							
30 Operating Rev For Return:	(10,081,286)	(2,760,477)	-	(7,315,006)	(0)	-	(5,802)
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	373,072,589	-	-	-	274,007,258	99,054,166	11,165
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(387,416,222)	-	-	-	-	(387,416,222)	-
54							
55 Total Deductions:	(14,343,633)	-	-	-	274,007,258	(288,362,056)	11,165
56							
57 Total Rate Base:	(14,343,633)	-	-	-	274,007,258	(288,362,056)	11,165
58							
59							
60 Estimated ROE impact	-0.463%	-0.142%	0.000%	-0.375%	-0.996%	1.217%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	(23,599)	-	-	-	-	(23,599)	-
69 Interest	(11,227,569)	(11,227,569)	-	-	-	-	-
70 Schedule "M" Additions	(1,377,842)	-	-	-	(1,377,842)	-	-
71 Schedule "M" Deductions	(2,678)	-	-	-	-	-	(2,678)
72 Income Before Tax	9,876,003	11,227,569	-	-	(1,377,842)	-	26,277
73							
74 State Income Taxes	448,371	509,732	-	-	(62,554)	-	1,193
75							
76 Taxable Income	9,427,633	10,717,837	-	-	(1,315,288)	-	25,084
77							
78 Federal Income Tax - Calculated	1,979,803	2,250,746	-	-	(276,211)	-	5,268
79 Adjustments to Calculated Tax:							
80 Renewable Energy Tax Credits	7,315,006	-	-	7,315,006	-	-	-
81 Federal Income Taxes	9,294,809	2,250,746	-	7,315,006	(276,211)	-	5,268

	7.1	7.2	7.3	7.4	7.5	7.6	7.7	
	Total Normalized	Interest True Up	Property Tax Expense	Production Tax Credits	PowerTax ADIT Balance	EDIT Balances Adjustment	AFUDC Equity	Wyoming Wind Generation Tax
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	(782,818)	(782,818)	-	-	-	-	-	-
24 State	(177,287)	(177,287)	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(960,105)	(960,105)	-	-	-	-	-	-
29								
30 Operating Rev For Return:	960,105	960,105	-	-	-	-	-	-
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	0.053%	0.053%	0.000%	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	3,904,992	3,904,992	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(3,904,992)	(3,904,992)	-	-	-	-	-	-
73								
74 State Income Taxes	(177,287)	(177,287)	-	-	-	-	-	-
75								
76 Taxable Income	(3,727,705)	(3,727,705)	-	-	-	-	-	-
77								
78 Federal Income Tax - Calculated	(782,818)	(782,818)	-	-	-	-	-	-
79 Adjustments to Calculated Tax:	-	-	-	-	-	-	-	-
80 Renewable Energy Tax Credits	-	-	-	-	-	-	-	-
81 Federal Income Taxes	(782,818)	(782,818)	-	-	-	-	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	7.7
Total Normalized	Interest True Up	Property Tax Expense	Production Tax Credits	PowerTax ADIT Balance	EDIT Balances Adjustment	AFUDC Equity	Wyoming Wind Generation Tax
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	1,360,058	-	1,394,390	-	-	-	(34,331)
23 Income Taxes: Federal	(912,110)	(639,465)	(279,528)	-	-	-	6,882
24 State	(206,568)	(144,821)	(63,305)	-	-	-	1,559
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	241,380	(784,286)	1,051,557	-	-	-	(25,890)
29							
30 Operating Rev For Return:	(241,380)	784,286	(1,051,557)	-	-	-	25,890
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%	0.042%	-0.056%	0.000%	0.000%	0.000%	0.001%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,360,058)	-	(1,394,390)	-	-	-	34,331
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	3,189,892	3,189,892	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(4,549,951)	(3,189,892)	(1,394,390)	-	-	-	34,331
73							
74 State Income Taxes	(206,568)	(144,821)	(63,305)	-	-	-	1,559
75							
76 Taxable Income	(4,343,383)	(3,045,071)	(1,331,084)	-	-	-	32,772
77							
78 Federal Income Tax - Calculated	(912,110)	(639,465)	(279,528)	-	-	-	6,882
79 Adjustments to Calculated Tax:	-	-	-	-	-	-	-
80 Renewable Energy Tax Credits	-	-	-	-	-	-	-
81 Federal Income Taxes	(912,110)	(639,465)	(279,528)	-	-	-	6,882

	<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:							
Other Interest Expense - Type 1	427	1	(11,227,569)	OR	Situs	(11,227,569)	Below
Other Interest Expense - Type 2	427	2	3,904,992	OR	Situs	3,904,992	Below
Other Interest Expense - Type 3	427	3	3,189,892	OR	Situs	3,189,892	Below
Total			<u>(4,132,685)</u>			<u>(4,132,685)</u>	2.16
Adjustment Detail:							
Type 1							
Jurisdiction Specific Adjusted Rate Base						3,481,779,043	1.0
Weighted Cost of Debt:						<u>2.442%</u>	2.1
Trued-up Interest Expense						85,008,507	1.0
Actual Interest Expense						<u>96,236,076</u>	2.16
Total Interest True-up Adjustment						<u>(11,227,569)</u>	1.0
Type 2							
Jurisdiction Specific Adjusted Rate Base						3,641,719,733	1.0
Weighted Cost of Debt:						<u>2.442%</u>	2.1
Trued-up Interest Expense						88,913,499	1.0
Type 1 Interest Expense						<u>85,008,507</u>	1.0
Total Interest True-up Adjustment						<u>3,904,992</u>	1.0
Type 3							
Jurisdiction Specific Adjusted Rate Base						3,772,371,362	2.2
Weighted Cost of Debt:						<u>2.442%</u>	2.1
Trued-up Interest Expense						92,103,391	2.16
Type 2 Interest Expense						<u>88,913,499</u>	1.0
Total Interest True-up Adjustment						<u>3,189,892</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	5,062,645	GPS	27.543%	1,394,390	7.2.1

Description of Adjustment:

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

PacifiCorp
Oregon Results of Operations - December 2019
Estimated Property Tax Expense for December 2020
Property Tax Adjustment Summary

FERC Account	G/L Account	Co. Code	Total	Ref
408.15	579000	1000	148,789,387	
Total Accrued Property Tax - 12 Months End. December 2019			<u>148,789,387</u>	
Forecasted Property Tax Exp. for the Twelve Months Ending Dec 2020			153,852,032	
Less: Property Tax Expense for 12 Months Ended December 31, 2019			(148,789,387)	
Incremental Adjustment to Property Taxes			<u><u>5,062,645</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	1	27,792,500	SG	26.320%	7,315,006	B6

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.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Tax:							
ADIT Balance	282	1	3,885,825,141	DITBAL	25.186%	978,673,975	
Exchange Normalization	282	1	4,458,800	NUTIL	0.000%	-	
Cholla SHL	190	1	(18,555,951)	SG	26.320%	(4,883,940)	
Accel Amort of Pollution Cntrl Facilities	281	1	177,382,631	SG	26.320%	46,687,237	
California	282	1	(63,421,553)	CA	Situs	-	
Idaho	282	1	(165,625,209)	ID	Situs	-	
Other	282	1	(53,255,655)	OTHER	0.000%	-	
Oregon	282	1	(752,646,277)	OR	Situs	(752,646,277)	
Utah	282	1	(1,263,262,497)	UT	Situs	-	
Washington	282	1	(181,737,247)	WA	Situs	-	
Wyoming	282	1	(415,713,918)	WY	Situs	-	
PP&E Adjustment - 13 Mo Avg - SNP	282	1	7,528,104	SNP	26.536%	1,997,691	
PP&E Adjustment - 13 Mo Avg - CIAC	282	1	-	CIAC	26.697%	-	
PP&E Adjustment - 13 Mo Avg - OTHER	282	1	(7,258,924)	OTHER	0.000%	-	
PP&E Adjustment - 13 Mo Avg - SG	282	1	16,234,097	SG	26.320%	4,272,826	
PP&E Adjustment - 13 Mo Avg - SNPD	282	1	(135,015)	SNPD	26.697%	(36,045)	
PP&E Adjustment - 13 Mo Avg - SO	282	1	(211,344)	SO	27.543%	(58,210)	
			<u>1,169,605,185</u>			<u>274,007,258</u>	7.4.1
Schedule M Adjustment	SCHMAT	1	(4,890,414)	SCHMDEXP	28.174%	(1,377,842)	
Schedule M Adjustment	SCHMAT	1	4,890,414	UT	Situs	-	
Deferred Income Tax Expense	41110	1	1,202,387	SCHMDEXP	28.174%	338,765	
Deferred Income Tax Expense	41110	1	(1,202,387)	UT	Situs	-	
Schedule M Adjustment	SCHMDT	1	46,693	UT	Situs	-	
Schedule M Adjustment	SCHMDT	1	(46,693)	NUTIL	0.000%	-	
Schedule M Adjustment	SCHMDT	1	27,280	CA	Situs	-	
Schedule M Adjustment	SCHMDT	1	(27,280)	OTHER	0.000%	-	
Deferred Income Tax Expense	41010	1	11,481	UT	Situs	-	
Deferred Income Tax Expense	41010	1	(11,481)	NUTIL	0.000%	-	
Deferred Income Tax Expense	41010	1	6,707	CA	Situs	-	
Deferred Income Tax Expense	41010	1	(6,707)	OTHER	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. This adjustment also reallocates the tax schedule m addition of book depreciation related to Utah's acceleration of the Dave Johnston thermal generation plant.

Book Tax Difference Description	#	Total Company			STATE Allocation
		Unadjusted	Adjustment	Adjusted Utility	2017 Protocol
Cholla SHL (Tax Int. - Tax Rent)	105.221	18,555,951	(18,555,951)	0	SG
Accelerated Pollution Control Facilities Depreciation	105.128	(177,382,631)	177,382,631	0	SG
Exchange Normalization	105.160	(4,458,800)	4,458,800	0	NUTIL
RA - Solar ITC Basis Adjustment	100.110	(26,600)	26,600	0	DITBAL
30% capitalized labor costs for Power tax input	105.100	23,767,429	(23,767,429)	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/State	105.115	(70,789,885)	70,789,885	0	DITBAL
Regulatory Adjustment: Depreciation Flow-Through	105.115	(1,171,987,560)	1,171,987,560	0	DITBAL
Solar ITC Basis Adjustment	105.116	(7,907)	7,907	0	DITBAL
Book Depreciation	105.120	2,457,793,775	(2,457,793,775)	0	DITBAL
Repair Deduction	105.122	(396,889,049)	396,889,049	0	DITBAL
Sec. 481a Adjustment - Repair Deduction	105.123	(154,779,481)	154,779,481	0	DITBAL
Tax Depreciation	105.125	(4,702,063,814)	4,702,063,814	0	DITBAL
Fixed Assets - State Modification	105.129	27,245,866	(27,245,866)	0	DITBAL
Fixed Assets - State Modification (Federal Detriment)	105.129	(5,721,616)	5,721,616	0	DITBAL
CIAC	105.130	257,603,442	(257,603,442)	0	DITBAL
Safe Harbor Lease Rate Differential	105.135	(2,829,673)	2,829,673	0	DITBAL
PP&E FIN 48 Balances	105.136	(383,923)	0	(383,923)	DITBAL
Capitalized Depreciation	105.137	(18,482,573)	18,482,573	0	DITBAL
Reimbursements	105.140	21,716,939	(21,716,939)	0	DITBAL
AFUDC - Debt	105.141a	(167,075,947)	167,075,947	0	DITBAL
AFUDC - Equity	105.141b	(87,982,076)	87,982,076	0	DITBAL
Avoided Costs	105.142	169,670,067	(169,670,067)	0	DITBAL
Capitalization of Test Energy	105.146	3,591,797	(3,591,797)	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	(384,002)	384,002	0	DITBAL
Gain / (Loss) on Prop. Disposition	105.152	(60,604,473)	60,604,473	0	DITBAL
Contract Liability Basis Adjustment - Chehalis Mitigation Obligation	105.153	(117,986)	117,986	0	DITBAL
Reclass to §1031 Exchange Normalization Adjustment-General	105.158	185,130	(185,130)	0	DITBAL
Reclass to §1031 Exchange Normalization Adjustment-Transmission	105.159	4,273,669	(4,273,669)	0	DITBAL
Coal Mine Development	105.165	0	0	0	DITBAL
Coal Mine Extension	105.170	0	0	0	DITBAL
Removal Costs	105.175	(198,556,770)	198,556,770	0	DITBAL
Book Gain/Loss on Land Sales	105.470	15,816,849	(15,816,849)	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	177,382,631	(177,382,631)	0	DITBAL
Rounding	**	1	(1)	0	DITBAL
Accumulated Deferred Income Taxes (CA) - 13 Mo Avg	**	0	(63,414,301)	(63,414,301)	CA
Accumulated Deferred Income Taxes (IDU) - 13 Mo Avg	**	0	(165,611,835)	(165,611,835)	IDU
Accumulated Deferred Income Taxes (OTHER) - 13 Mo Avg	**	0	(53,255,655)	(53,255,655)	OTHER
Accumulated Deferred Income Taxes (OR) - 13 Mo Avg	**	0	(752,582,171)	(752,582,171)	OR
Accumulated Deferred Income Taxes (UT) - 13 Mo Avg	**	0	(1,263,161,621)	(1,263,161,621)	UT
Accumulated Deferred Income Taxes (WA) - 13 Mo Avg	**	0	(181,703,975)	(181,703,975)	WA
Accumulated Deferred Income Taxes (WY) - 13 Mo Avg	**	0	(415,648,361)	(415,648,361)	WYP
Tax Reform and additional flow-through-CA	**	0	(7,251)	(7,251)	CA
Tax Reform and additional flow-through-IDU	**	0	(13,374)	(13,374)	IDU
Tax Reform and additional flow-through-OR	**	0	(64,106)	(64,106)	OR
Tax Reform and additional flow-through-UT	**	0	(98,753)	(98,753)	UT
Tax Reform and additional flow-through-FERC	**	0	(2,123)	(2,123)	FERC
Tax Reform and additional flow-through-WA	**	0	(33,272)	(33,272)	WA
Tax Reform and additional flow-through-WYP	**	0	(65,557)	(65,557)	WYP
PP&E Adjustment - 13 Mo Avg - SNP	**	0	7,528,104	7,528,104	SNP
PP&E Adjustment - 13 Mo Avg - CIAC	**	0	0	0	CIAC
PP&E Adjustment - 13 Mo Avg - OTHER	**	0	(7,258,924)	(7,258,924)	OTHER
PP&E Adjustment - 13 Mo Avg - SG	**	0	16,234,097	16,234,097	SG
PP&E Adjustment - 13 Mo Avg - SNPD	**	0	(135,015)	(135,015)	SNPD
PP&E Adjustment - 13 Mo Avg - SO	**	0	(211,344)	(211,344)	SO
		(4,049,494,545)	1,169,605,185	(2,879,889,360)	

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	(30,723,286)	CA	Situs	-	
Other Reg. Liabilities	254	1	(387,416,222)	OR	Situs	(387,416,222)	
Other Reg. Liabilities	254	1	(92,348,894)	WA	Situs	-	
Other Reg. Liabilities	254	1	(90,495,522)	ID	Situs	-	
Other Reg. Liabilities	254	1	(698,654,606)	UT	Situs	-	
Other Reg. Liabilities	254	1	(218,341,318)	WY	Situs	-	
			<u>(1,517,979,848)</u>			<u>(387,416,222)</u>	
Accum Def Inc Tax Bal	190	1	9,314,333	CA	Situs	-	
Accum Def Inc Tax Bal	190	1	99,054,166	OR	Situs	99,054,166	
Accum Def Inc Tax Bal	190	1	28,881,822	WA	Situs	-	
Accum Def Inc Tax Bal	190	1	25,310,964	ID	Situs	-	
Accum Def Inc Tax Bal	190	1	173,091,477	UT	Situs	-	
Accum Def Inc Tax Bal	190	1	65,369,894	WY	Situs	-	
			<u>401,022,657</u>			<u>99,054,166</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
Oregon Results of Operations - December 2019
EDIT Balance Adjustment
13 Month Average Balances

Description	Account	Booked Allocation	Corrected Allocation	Adjustment
Protected Property EDIT	190CA	680,274	9,040,257	8,359,982
Protected Property EDIT	190OR	7,717,713	102,970,190	95,252,477
Protected Property EDIT	190WA	1,861,794	24,795,045	22,933,250
Protected Property EDIT	190ID	1,766,906	23,506,325	21,739,419
Protected Property EDIT	190UT	13,631,624	181,307,176	167,675,552
Protected Property EDIT	190WYP	4,324,714	57,637,305	53,312,591
	Total	29,983,025	399,256,296	369,273,271
Non-Prot Property EDIT	190CA	79,529	1,033,880	954,351
Non-Prot Property EDIT	190OR	(73,412,547)	(69,610,857)	3,801,689
Non-Prot Property EDIT	190WA	495,714	6,444,286	5,948,572
Non-Prot Property EDIT	190ID	286,171	3,857,717	3,571,546
Non-Prot Property EDIT	190UT	451,327	5,867,253	5,415,926
Non-Prot Property EDIT	190WYP	1,004,775	13,062,078	12,057,303
	Total	(71,095,030)	(39,345,644)	31,749,386
Grand Total		(41,112,005)	359,910,652	401,022,657
				Ref 7.5
Protected Property EDIT	254CA	(2,766,849)	(36,769,039)	(34,002,190)
Protected Property EDIT	254OR	(31,389,915)	(418,806,137)	(387,416,222)
Protected Property EDIT	254WA	(7,572,395)	(100,847,797)	(93,275,403)
Protected Property EDIT	254ID	(7,186,460)	(95,606,243)	(88,419,784)
Protected Property EDIT	254UT	(55,443,306)	(737,422,724)	(681,979,418)
Protected Property EDIT	254WYP	(17,589,720)	(234,425,684)	(216,835,964)
	Total	(121,948,644)	(1,623,877,625)	(1,501,928,981)
Non-Prot Property EDIT	254CA	(7,483,958)	(4,205,054)	3,278,904
Non-Prot Property EDIT	254OR	-	-	-
Non-Prot Property EDIT	254WA	(27,137,070)	(26,210,561)	926,509
Non-Prot Property EDIT	254ID	(13,614,585)	(15,690,323)	(2,075,738)
Non-Prot Property EDIT	254UT	(7,188,432)	(23,863,620)	(16,675,188)
Non-Prot Property EDIT	254WYP	(51,621,465)	(53,126,818)	(1,505,354)
	Total	(107,045,509)	(123,096,376)	(16,050,867)
Grand Total		(228,994,153)	(1,746,974,001)	(1,517,979,848)
				Ref 7.5

	<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:							
AFUDC - Equity	419	1	(88,930)	SNP	26.536%	(23,599)	7.6.1
Schedule M Adjustment	SCHMDT	1	(266,104)	SO	27.543%	(73,292)	B6
Schedule M Adjustment	SCHMDT	1	266,104	SNP	26.536%	70,615	
Deferred Income Tax Expense	41010	1	(65,426)	SO	27.543%	(18,020)	B7
Deferred Income Tax Expense	41010	1	65,426	SNP	26.536%	17,362	
Accum Def Inc Tax Balance - 13MA	282	1	1,109,568	SO	27.543%	305,605	B19
Accum Def Inc Tax Balance - 13MA	282	1	(1,109,568)	SNP	26.536%	(294,440)	

Description of Adjustment:

This adjustment brings in the appropriate level of AFUDC - Equity into results to align the tax schedule m with regulatory income. This adjustment also reclassifies a portion of AFUDC-Equity related to intangible property from an SO allocation to the appropriate SNP allocation.

PacifiCorp
 Oregon Results of Operations - December 2019
 AFUDC Equity for 12 Months Ended December 31, 2019

		Equity	
		SAP Accts 382000 & 382060	
Dec-19 12 months	Account 419	7.6.2	(72,317,120)
Dec-19 12 months	AFUDC-Equity SCHMDT	7.6.3	(72,139,947)
Dec-19 12 months	AFUDC-Intangible Basis - Equity	7.6.3	(266,104)
	Total		<u>(72,406,051)</u>
	Adjustment to Account 419		<u>(88,930)</u> Ref. 7.6

PacifiCorp
Oregon Results of Operations - December 2019
AFUDC Equity
GL Account Details for Twelve Months Ended December 31, 2019

	SAP 382000 & Equity 419.1	SAP 382060 Equity 419.1	Subtotal Equity 419.1
Jan-19	(4,585,585)	25,033	(4,560,552)
Feb-19	(4,431,673)	23,254	(4,408,420)
Mar-19	(4,959,577)	198,675	(4,760,902)
Apr-19	(4,961,975)	(114,810)	(5,076,785)
May-19	(5,547,105)	66,366	(5,480,739)
Jun-19	(5,659,449)	42,236	(5,617,213)
Jul-19	(6,733,777)	26,023	(6,707,754)
Aug-19	(7,448,519)	13,141	(7,435,378)
Sep-19	(7,082,918)	131,554	(6,951,364)
Oct-19	(6,985,753)	75,170	(6,910,583)
Nov-19	(7,114,086)	7,544	(7,106,542)
Dec-19	(7,365,104)	64,214	(7,300,889)
12 Months t	<u>(72,875,520)</u>	<u>558,400</u>	<u>(72,317,120)</u>

Ref. 7.6.1

GL Account Balance
Account Number 382000
Calendar Year 2019

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				
1		4,585,585.12	4,585,585.12-	4,585,585.12-
2		4,431,673.36	4,431,673.36-	9,017,258.48-
3		4,959,576.99	4,959,576.99-	13,976,835.47-
4		4,961,974.99	4,961,974.99-	18,938,810.46-
5		5,547,104.80	5,547,104.80-	24,485,915.26-
6		5,659,448.54	5,659,448.54-	30,145,363.80-
7		6,733,776.51	6,733,776.51-	36,879,140.31-
8		7,448,519.39	7,448,519.39-	44,327,659.70-
9		7,082,917.66	7,082,917.66-	51,410,577.36-
10		6,985,752.78	6,985,752.78-	58,396,330.14-
11		7,114,086.31	7,114,086.31-	65,510,416.45-
12		7,365,103.71	7,365,103.71-	72,875,520.16-

GL Account Balance
Account Number 382060
Calendar Year 2019

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				
1	25,032.99		25,032.99	25,032.99
2	48,286.57	25,032.99	23,253.58	48,286.57
3	246,961.23	48,286.57	198,674.66	246,961.23
4	132,151.25	246,961.23	114,809.98-	132,151.25
5	198,517.16	132,151.25	66,365.91	198,517.16
6	240,753.20	198,517.16	42,236.04	240,753.20
7	266,775.84	240,753.20	26,022.64	266,775.84
8	279,917.13	266,775.84	13,141.29	279,917.13
9	411,471.05	279,917.13	131,553.92	411,471.05
10	486,641.11	411,471.05	75,170.06	486,641.11
11	494,185.29	486,641.11	7,544.18	494,185.29
12	558,399.70	494,185.29	64,214.41	558,399.70

PacifiCorp
Oregon Results of Operations - December 2019
AFUDC - Equity
AFUDC Schedule M Detail

Book-Tax Differences			Q1-19	Q2-19	Q3-19	Q4-19	12 ME Dec 2019	Total Company
Description	SAP	#	Schedule M	Schedule M	Schedule M	Schedule M	Schedule M	Schedule M
AFUDC Equity	287605	105.141b	(13,692,634)	(16,132,720)	(21,047,510)	(21,267,082)	(72,139,947)	(72,139,947)
Basis Intangible Difference - Equity NOTE	287704	105.143	(56,106)	(63,136)	(70,461)	(76,401)	(266,104)	(266,104)
								<u>(72,406,051)</u>

Ref 7.6.1

Ref 7.6.1

NOTE: The Basis Intangible Difference in M-item 105.143 includes a portion of AFUDC Debt and AFUDC Equity. Of the \$266,104 adjustment above, \$88,931 represents AFUDC Debt and \$177,174 represents AFUDC Equity.

	<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	(130,437)	SG	26.320%	(34,331)	7.7.1

Description of Adjustment:

This adjustment normalizes into the test year results the Wyoming Wind Generation Tax. 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 entity 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.

Wind Plant	2020 MWH Production (b)	Tax Begins	2020 \$1/MWH Tax
Foote Creek, Wyoming (a)	-	12/1/2023	-
Glenrock I Wind Plant	371,414	1/1/2012	371,414
Glenrock III Wind Plant	144,086	1/1/2012	144,086
Seven Mile Hill Wind Plant	418,846	1/1/2012	418,846
Seven Mile Hill II Wind Plant	87,828	1/1/2012	87,828
Rolling Hills Wind Plant	-	1/17/2012	-
High Plains Wind Plant	382,823	9/1/2012	382,823
McFadden Ridge	116,838	9/1/2012	116,838
Dunlap	398,542	10/1/2013	398,542
Cedar Springs Wind II, Wyoming (a)	-	12/1/2023	-
Ekola Flats Wind, Wyoming (a)	-	12/1/2023	-
TB Flats Wind, Wyoming (a)	-	12/1/2023	-
TB Flats Wind II, Wyoming (a)	-	12/1/2023	-
Total Wyoming Wind MWH	<u>1,920,377</u>		<u>1,920,377</u>
Booked 12 months ended December 2019			2,050,814
Adjustment to normalize to CY December 2020			<u>(130,437)</u>
			Ref. 7.7

(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	(1,840,823)	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	(1,840,823)	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(2,505,440)	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(202,084)	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(147,955)	-	-	-	-	-	-
19 Total O&M Expenses	(2,855,479)	-	-	-	-	-	-
20 Depreciation	(3,239,596)	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(22,557,984)	-	(1,811)	-	1,083,591	(23,798,140)	-
24 State	(5,108,759)	-	(410)	-	245,403	(5,389,620)	-
25 Deferred Income Taxes	28,897,495	-	2,221	-	-	(1,328,994)	29,187,759
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(4,864,323)	-	(0)	-	1,328,994	(30,516,754)	29,187,759
29							
30 Operating Rev For Return:	3,023,500	-	0	-	(1,328,994)	30,516,754	(29,187,759)
31							
32 Rate Base:							
33 Electric Plant In Service	277,876,601	-	1,617,970	21,367,255	-	308,040,238	-
34 Plant Held for Future Use	(10,490,623)	-	-	-	-	-	-
35 Misc Deferred Debits	(91,837,496)	-	-	-	-	-	-
36 Elec Plant Acq Adj	(1,258,510)	-	-	-	-	-	-
37 Pensions	(1,229,704)	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	(1,234,678)	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	103,663	164,709	(61,045)	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	171,929,254	164,709	1,556,924	21,367,255	-	308,040,238	-
45							
46 Deductions:							
47 Accum Prov For Deprec	13,510,764	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	30,291,127	-	22,773	91,832	-	664,498	(3,514,447)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	5,501,831	-	-	-	5,501,831	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	49,303,722	-	22,773	91,832	5,501,831	664,498	(3,514,447)
56							
57 Total Rate Base:	221,232,976	164,709	1,579,697	21,459,087	5,501,831	308,040,238	(3,514,447)
58							
59							
60 Estimated ROE impact	-0.669%	-0.001%	-0.006%	-0.083%	-0.021%	-1.174%	1.561%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	4,254,251	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	5,729,870	-	(9,034)	-	5,405,361	3,582,777	-
71 Schedule "M" Deductions	122,511,852	-	-	-	-	122,296,871	-
72 Income Before Tax	(112,527,731)	-	(9,034)	-	5,405,361	(118,714,095)	-
73							
74 State Income Taxes	(5,108,759)	-	(410)	-	245,403	(5,389,620)	-
75							
76 Taxable Income	(107,418,972)	-	(8,624)	-	5,159,958	(113,324,475)	-
77							
78 Federal Income Taxes	(22,557,984)	-	(1,811)	-	1,083,591	(23,798,140)	-

	8.6	8.7	8.8	8.9	8.10	8.11	8.12	0	0
	Miscellaneous Rate Base	FERC 105 (PHFU)	Regulatory Asset Amortization	Remove Rolling Hills	Deer Creek Mine Closure	Carbon Plant Closure	Pension Asset Adjustment	0	0
1 Operating Revenues:									
2 General Business Revenues	-	-	-	-	(1,840,823)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	(1,840,823)	-	-	-	-
7									
8 Operating Expenses:									
9 Steam Production	-	-	-	-	(2,505,440)	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	(202,084)	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	(147,955)	-	-	-	-	-
19 Total O&M Expenses	-	-	-	(350,038)	(2,505,440)	-	-	-	-
20 Depreciation	-	-	-	(1,775,904)	-	(1,463,692)	-	-	-
21 Amortization	-	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	3,176	526,743	(664,964)	293,420	-	-	-
24 State	-	-	719	119,293	(150,596)	66,452	-	-	-
25 Deferred Income Taxes	-	-	(3,895)	61,436	978,967	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	(0)	(1,418,470)	(2,342,033)	(1,103,820)	-	-	-
29									
30 Operating Rev For Return:	-	-	0	1,418,470	501,210	1,103,820	-	-	-
31									
32 Rate Base:									
33 Electric Plant In Service	-	-	-	(53,148,862)	-	-	-	-	-
34 Plant Held for Future Use	-	(10,490,623)	-	-	-	-	-	-	-
35 Misc Deferred Debits	749,669	-	-	-	(468,812)	-	(92,118,353)	-	-
36 Elec Plant Acq Adj	-	-	(1,258,510)	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	(1,229,704)	-	-
38 Prepayments	-	-	-	-	-	-	-	-	-
39 Fuel Stock	(1,234,678)	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	(485,009)	(10,490,623)	(1,258,510)	(53,148,862)	(468,812)	-	(93,348,056)	-	-
45									
46 Deductions:									
47 Accum Prov For Deprec	-	-	-	13,510,764	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	(343,725)	10,306,125	322,130	-	22,741,943	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-	-
54									
55 Total Deductions:	-	-	(343,725)	23,816,889	322,130	-	22,741,943	-	-
56									
57 Total Rate Base:	(485,009)	(10,490,623)	(1,602,235)	(29,331,972)	(146,682)	-	(70,606,113)	-	-
58									
59									
60 Estimated ROE impact	0.002%	0.041%	0.006%	0.189%	0.026%	0.057%	0.281%	0.000%	0.000%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	-	-	-	2,125,942	664,617	1,463,692	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	15,841	(1,272,885)	(1,992,190)	-	-	-	-
71 Schedule "M" Deductions	-	-	-	(1,774,536)	1,989,517	-	-	-	-
72 Income Before Tax	-	-	15,841	2,627,593	(3,317,089)	1,463,692	-	-	-
73									
74 State Income Taxes	-	-	719	119,293	(150,596)	66,452	-	-	-
75									
76 Taxable Income	-	-	15,122	2,508,300	(3,166,493)	1,397,240	-	-	-
77									
78 Federal Income Taxes	-	-	3,176	526,743	(664,964)	293,420	-	-	-

	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
	Total Normalized			Construction		Additions	Additions
1 Operating Revenues:							
2 General Business Revenues	(1,840,823)	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	(1,840,823)	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(2,505,440)	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(202,084)	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(147,955)	-	-	-	-	-	-
19 Total O&M Expenses	(2,855,479)	-	-	-	-	-	-
20 Depreciation	(3,239,596)	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	158,375	-	-	-	-	-	-
24 State	35,868	-	-	-	-	-	-
25 Deferred Income Taxes	1,036,508	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(4,864,323)	-	-	-	-	-	-
29							
30 Operating Rev For Return:	3,023,500	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(26,954,296)	-	1,844,257	24,350,308	-	-	-
34 Plant Held for Future Use	(10,490,623)	-	-	-	-	-	-
35 Misc Deferred Debits	(90,768,208)	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	(1,229,704)	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(36,294)	(36,294)	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(129,479,125)	(36,294)	1,844,257	24,350,308	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	13,510,764	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	34,712,986	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	5,501,831	-	-	5,501,831	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	53,725,580	-	-	-	5,501,831	-	-
56							
57 Total Rate Base:	(75,753,544)	(36,294)	1,844,257	24,350,308	5,501,831	-	-
58							
59							
60 Estimated ROE impact	0.460%	0.000%	-0.007%	-0.094%	-0.021%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	4,254,251	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(3,249,234)	-	-	-	-	-	-
71 Schedule "M" Deductions	214,981	-	-	-	-	-	-
72 Income Before Tax	790,037	-	-	-	-	-	-
73							
74 State Income Taxes	35,868	-	-	-	-	-	-
75							
76 Taxable Income	754,169	-	-	-	-	-	-
77							
78 Federal Income Taxes	158,375	-	-	-	-	-	-

	8.6	8.7	8.8	8.9	8.10	8.11	8.12	0	0
	Miscellaneous Rate Base	FERC 105 (PHFU)	Regulatory Asset Amortization	Remove Rolling Hills	Deer Creek Mine Closure	Carbon Plant Closure	Pension Asset Adjustment	0	0
1 Operating Revenues:									
2 General Business Revenues	-	-	-	-	(1,840,823)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	(1,840,823)	-	-	-	-
7									
8 Operating Expenses:									
9 Steam Production	-	-	-	-	(2,505,440)	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	(202,084)	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	(147,955)	-	-	-	-	-
19 Total O&M Expenses	-	-	-	(350,038)	(2,505,440)	-	-	-	-
20 Depreciation	-	-	-	(1,775,904)	-	(1,463,692)	-	-	-
21 Amortization	-	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	3,176	526,743	(664,964)	293,420	-	-	-
24 State	-	-	719	119,293	(150,596)	66,452	-	-	-
25 Deferred Income Taxes	-	-	(3,895)	61,436	978,967	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	(0)	(1,418,470)	(2,342,033)	(1,103,820)	-	-	-
29									
30 Operating Rev For Return:	-	-	0	1,418,470	501,210	1,103,820	-	-	-
31									
32 Rate Base:									
33 Electric Plant In Service	-	-	-	(53,148,862)	-	-	-	-	-
34 Plant Held for Future Use	-	(10,490,623)	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	1,350,145	-	(92,118,353)	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	(1,229,704)	-	-
38 Prepayments	-	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	(10,490,623)	-	(53,148,862)	1,350,145	-	(93,348,056)	-	-
45									
46 Deductions:									
47 Accum Prov For Deprec	-	-	-	13,510,764	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	(343,725)	10,306,125	2,008,643	-	22,741,943	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-	-
54									
55 Total Deductions:	-	-	(343,725)	23,816,889	2,008,643	-	22,741,943	-	-
56									
57 Total Rate Base:	-	(10,490,623)	(343,725)	(29,331,972)	3,358,788	-	(70,606,113)	-	-
58									
59									
60 Estimated ROE impact	0.000%	0.041%	0.001%	0.189%	0.013%	0.057%	0.281%	0.000%	0.000%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	-	-	-	2,125,942	664,617	1,463,692	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	15,841	(1,272,885)	(1,992,190)	-	-	-	-
71 Schedule "M" Deductions	-	-	-	(1,774,536)	1,989,517	-	-	-	-
72 Income Before Tax	-	-	15,841	2,627,593	(3,317,089)	1,463,692	-	-	-
73									
74 State Income Taxes	-	-	719	119,293	(150,596)	66,452	-	-	-
75									
76 Taxable Income	-	-	15,122	2,508,300	(3,166,493)	1,397,240	-	-	-
77									
78 Federal Income Taxes	-	-	3,176	526,743	(664,964)	293,420	-	-	-

	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
Total Normalized	Working Capital	Base	Rate Base	Advances for	Plant Additions	Major Plant	Major Plant
				Construction		Additions	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	1,083,591	-	-	-	1,083,591	-	-
24 State	245,403	-	-	-	245,403	-	-
25 Deferred Income Taxes	(1,328,994)	-	-	-	-	(1,328,994)	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	0	-	-	-	1,328,994	(1,328,994)	-
29							
30 Operating Rev For Return:	(0)	-	-	-	(1,328,994)	1,328,994	-
31							
32 Rate Base:							
33 Electric Plant In Service	164,667,568	-	-	-	164,667,568	-	-
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	13,986	13,986	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	164,681,554	13,986	-	-	164,667,568	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	664,498	-	-	-	-	664,498	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	664,498	-	-	-	-	664,498	-
56							
57 Total Rate Base:	165,346,051	13,986	-	-	164,667,568	664,498	-
58							
59							
60 Estimated ROE impact	-0.650%	0.000%	0.000%	0.000%	0.000%	-0.718%	0.071%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	5,405,361	-	-	-	5,405,361	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	5,405,361	-	-	-	5,405,361	-	-
73							
74 State Income Taxes	245,403	-	-	-	245,403	-	-
75							
76 Taxable Income	5,159,958	-	-	-	5,159,958	-	-
77							
78 Federal Income Taxes	1,083,591	-	-	-	1,083,591	-	-

	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
Total Normalized	Working Capital	Base	Rate Base	Advances for	Plant Additions	Major Plant	Major Plant
				Construction		Additions	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	(23,799,951)	-	(1,811)	-	-	(23,798,140)	-
24 State	(5,390,030)	-	(410)	-	-	(5,389,620)	-
25 Deferred Income Taxes	29,189,980	-	2,221	-	-	-	29,187,759
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(0)	-	(0)	-	-	(29,187,760)	29,187,759
29							
30 Operating Rev For Return:	0	-	0	-	-	29,187,760	(29,187,759)
31							
32 Rate Base:							
33 Electric Plant In Service	140,163,329	-	(226,287)	(2,983,053)	-	143,372,670	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(1,069,288)	-	-	-	-	-	-
36 Elec Plant Acq Adj	(1,258,510)	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	(1,234,678)	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	125,972	187,017	(61,045)	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	136,726,825	187,017	(287,333)	(2,983,053)	-	143,372,670	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(5,086,356)	-	22,773	91,832	-	-	(3,514,447)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(5,086,356)	-	22,773	91,832	-	-	(3,514,447)
56							
57 Total Rate Base:	131,640,469	187,017	(264,560)	(2,891,221)	-	143,372,670	(3,514,447)
58							
59							
60 Estimated ROE impact	-0.482%	-0.001%	0.001%	0.011%	0.000%	-0.523%	1.553%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	3,573,743	-	(9,034)	-	-	3,582,777	-
71 Schedule "M" Deductions	122,296,871	-	-	-	-	122,296,871	-
72 Income Before Tax	(118,723,129)	-	(9,034)	-	-	(118,714,095)	-
73							
74 State Income Taxes	(5,390,030)	-	(410)	-	-	(5,389,620)	-
75							
76 Taxable Income	(113,333,099)	-	(8,624)	-	-	(113,324,475)	-
77							
78 Federal Income Taxes	(23,799,951)	-	(1,811)	-	-	(23,798,140)	-

	<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 Rate Base:							
Cash Working Capital	CWC	1	(36,294)	OR	Situs	(36,294)	
Cash Working Capital	CWC	2	13,986	OR	Situs	13,986	
Cash Working Capital	CWC	3	187,017	OR	Situs	187,017	
Total			<u>164,709</u>			<u>164,709</u>	

Adjustment Detail:

	Type1	Type 2	Type 3	
O&M Expense	724,782,524	725,606,700	768,652,982	1.0
Taxes Other Than Income Tax	76,993,884	76,993,884	79,157,115	1.0
Federal Income Tax	54,152,230	54,686,660	33,957,661	1.0
State Income Tax	12,268,807	12,389,840	7,695,296	1.0
Less: 2017 Protocol Equalization	7,900,000	7,900,000	7,900,000	
Total	<u>876,097,444</u>	<u>877,577,085</u>	<u>897,363,055</u>	
Divided by Days in Year	365	365	365	
Average Daily Cost of Service	<u>2,400,267</u>	<u>2,404,321</u>	<u>2,458,529</u>	
Net Lag Days	3.45	3.45	3.45	
Cash Working Capital	<u>8,280,876</u>	<u>8,294,862</u>	<u>8,481,879</u>	
Unadjusted Cash Working Capital	8,317,170	8,280,876	8,294,862	
Cash Working Capital Adjustment	<u>(36,294)</u>	<u>13,986</u>	<u>187,017</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	7,452,809	SE	24.746%	1,844,257	Below
Other Tangible Property	399	3	<u>(914,448)</u>	SE	24.746%	<u>(226,287)</u>	Below
			<u>6,538,361</u>			<u>1,617,970</u>	Below
Final Reclamation Liability	2533	3	(246,689)	SE	24.746%	(61,045)	Below

Adjustment Detail

Other Tangible Property

December 2019 13 Mth. Avg. Balance	7,452,809	8.2.1
December 2020 13 Mth. Avg. Balance	<u>6,538,361</u>	8.2.1
Adjust to December 2020 13 Mth. Avg. Balance	<u>(914,448)</u>	Above

Final Reclamation Liability

December 2019 12 Mth. Avg. Balance	(6,633,774)	8.2.2
December 2020 12 Mth. Avg. Balance	<u>(6,880,463)</u>	8.2.2
Adjust to December 2020 12 Mth. Avg. Balance	<u>(246,689)</u>	Above

Adjustment to Tax:

Schedule M Adj - Reclamation Liab	SCHMAT	3	(36,508)	SE	24.746%	(9,034)	8.2.2
Deferred Income Tax Expense	41110	3	8,976	SE	24.746%	2,221	8.2.2
Accumulated Def Inc Tax Balance	190	3	92,028	SE	24.746%	22,773	8.2.2

Description of Adjustment:

The Company owns a 21.40% 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 2020. The adjustment was stipulated to and approved in Oregon UE-111, and has been included in all filings since.

PacifiCorp
Oregon Results of Operations - December 2019
Trapper Mine Rate Base

DESCRIPTION	Dec-18 Actual	Jan-19 Actual	Feb-19 Actual	Mar-19 Actual	Apr-19 Actual	May-19 Actual	Jun-19 Actual	Jul-19 Actual	Aug-19 Actual	Sep-19 Actual	Oct-19 Actual	Nov-19 Actual	Dec-19 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	131,436,326	131,444,798	131,815,797	131,839,368	131,900,162	131,802,049	129,647,551	129,713,916	129,747,276	129,923,771	129,387,279	129,481,057	129,555,788
Total Property, Plant, and Equipment	152,020,125	152,028,597	152,399,596	152,423,167	152,483,961	152,385,848	150,231,350	150,297,715	150,331,075	150,507,570	149,971,078	150,064,856	150,139,587
Accumulated Depreciation	(122,843,808)	(123,335,248)	(123,807,137)	(124,389,415)	(124,860,891)	(125,221,277)	(123,345,936)	(123,821,275)	(124,307,564)	(124,797,170)	(124,478,792)	(124,862,921)	(125,230,662)
Total Property, Plant, and Equipment	29,176,317	28,693,349	28,592,459	28,033,752	27,623,070	27,164,571	26,885,414	26,476,440	26,023,511	25,710,400	25,492,286	25,201,935	24,908,925
Other													
Inventories	6,388,403	5,728,066	5,714,021	6,278,600	6,383,070	6,755,971	5,804,961	6,091,045	6,100,394	6,560,487	6,173,356	6,387,443	6,099,869
Prepaid Expenses	3,889,048	3,113,866	2,558,627	2,097,572	1,565,430	1,109,891	382,217	39,314	20,760	7,164	(13,472)	(33,602)	145,799
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	70,000	70,000	70,000	70,000	70,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	-
Total Other	10,847,451	9,411,932	8,842,648	8,946,172	8,518,500	8,445,862	6,767,178	6,710,359	6,710,154	7,147,651	6,739,884	6,933,841	6,745,668
Total Rate Base	40,023,768	38,105,281	37,435,107	36,979,924	36,141,570	35,610,433	33,652,592	33,186,799	32,724,665	32,858,051	32,232,170	32,135,776	31,654,593
PacifiCorp Share	8,565,086	8,154,530	8,011,113	7,913,704	7,734,296	7,620,633	7,201,655	7,101,975	7,003,078	7,031,623	6,897,684	6,877,056	6,774,083

DESCRIPTION	Dec-19 Actual	Jan-20 Forecast	Feb-20 Forecast	Mar-20 Forecast	Apr-20 Forecast	May-20 Forecast	Jun-20 Forecast	Jul-20 Forecast	Aug-20 Forecast	Sep-20 Forecast	Oct-20 Forecast	Nov-20 Forecast	Dec-20 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	129,555,788	129,831,386	130,106,983	130,382,581	130,658,179	130,933,776	131,209,374	131,484,972	131,760,569	132,036,167	132,311,765	132,587,362	132,862,960
Total Property, Plant, and Equipment	150,139,587	150,415,185	150,690,782	150,966,380	151,241,978	151,517,575	151,793,173	152,068,771	152,344,368	152,619,966	152,895,564	153,171,161	153,446,759
Accumulated Depreciation	(125,230,662)	(125,930,145)	(126,629,627)	(127,329,110)	(128,028,593)	(128,728,075)	(129,427,558)	(130,127,041)	(130,826,523)	(131,526,006)	(132,225,488)	(132,924,971)	(133,624,454)
Total Property, Plant, and Equipment	24,908,925	24,485,040	24,061,155	23,637,270	23,213,385	22,789,500	22,365,615	21,941,730	21,517,845	21,093,960	20,670,075	20,246,190	19,822,305
Other													
Inventories	6,099,869	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
Prepaid Expenses	145,799	132,545	119,290	106,036	92,781	79,527	66,272	53,018	39,763	26,509	13,254	-	150,000
Restricted Funds: Self-bonding for Black Lung	500,000	234,374	234,374	234,374	234,374	234,374	234,374	234,374	234,374	234,374	234,374	234,374	234,374
Deferred GE Royalty Amount	-	-	-	-	-	-	-	-	-	-	-	-	-
Advance Royalty - State 206-13	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other	6,745,668	8,366,919	8,353,664	8,340,410	8,327,155	8,313,901	8,300,646	8,287,392	8,274,137	8,260,883	8,247,628	8,234,374	8,384,374
Total Rate Base	31,654,593	32,851,959	32,414,819	31,977,680	31,540,540	31,103,401	30,666,261	30,229,122	29,791,983	29,354,843	28,917,704	28,480,564	28,206,679
PacifiCorp Share (21.40%)	6,774,083	7,030,319	6,936,771	6,843,223	6,749,676	6,656,128	6,562,580	6,469,032	6,375,484	6,281,936	6,188,389	6,094,841	6,036,229
December 2019 13 Mth. Avg. Balance	<u>7,452,809</u>	Ref 8.2											
December 2020 13 Mth. Avg. Balance	<u>6,538,361</u>	Ref 8.2											

PacifiCorp
Oregon Results of Operations - December 2019
Trapper Mine
Final Reclamation Liability

Actuals

Description:	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
Final Reclamation Liability	(6,525,338)	(6,546,584)	(6,564,122)	(6,584,388)	(6,601,912)	(6,628,138)	(6,651,598)	(6,672,898)	(6,686,934)	(6,704,908)	(6,715,424)	(6,723,040)

Forecast

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	(6,769,237)	(6,789,460)	(6,809,683)	(6,829,906)	(6,850,129)	(6,870,352)	(6,890,575)	(6,910,798)	(6,931,021)	(6,951,244)	(6,971,467)	(6,991,690)

12 Month Average :

December 2019 12 Mth. Avg. Balance (6,633,774)
December 2020 12 Mth. Avg. Balance (6,880,463)
Adjustment to Rate Base (246,689) Ref 8.2

Adjustments for Tax:

Change in Liability Account Balance:	Sch M Add - Pro Forma	268,649	
	Sch M Add - Actual	305,157	
	Adjustment needed	<u>(36,508)</u>	Ref 8.2
	Def Inc Tax Exp - Pro Forma	(66,052)	
	Def Inc Tax Exp - Actual	(75,028)	
	Adjustment needed	<u>8,976</u>	Ref 8.2

ADIT Adjustment for Tax:

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

Description:	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	December 2019
Trapper Mine Contract Obligation	1,562,198	1,568,875	1,574,099	1,579,684	1,584,667	1,588,975	1,596,077	1,601,845	1,607,083	1,614,840	1,619,259	1,621,844	1,637,226

Regulation Forecast (from Net Power Cost group)

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	December 2020
Trapper Mine Contract Obligation	1,652,967	1,664,325	1,669,297	1,674,269	1,679,242	1,684,214	1,689,186	1,694,158	1,699,130	1,704,102	1,709,074	1,714,047	1,719,019

13-Month Average Balance:

Tax 2019 13 Mth Average 1,596,667
December 2020 13 Mth. Average 1,688,695
Adjustment to Rate Base 92,028 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	98,401,780	SE	24.746%	24,350,308	Below
Other Tangible Property	399	3	<u>(12,054,786)</u>	SE	24.746%	<u>(2,983,053)</u>	Below
			<u>86,346,995</u>			<u>21,367,255</u>	
Adjustment to Tax:							
Accumulated Def Inc Tax Balance	190	3	371,101	SE	24.746%	91,832	8.3.2
Adjustment Detail							
December 2019 13 Mth. Avg. Balance			98,401,780				8.3.1
December 2020 13 Mth. Avg. Balance			<u>86,346,995</u>				8.3.1
Adj to December 2020 13 Mth. Avg. Bal			<u>(12,054,786)</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
Oregon Results of Operations - December 2019
Jim Bridger Mine Rate Base
13 Month Average Balances
(000's)

Bridger Total	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Description	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
1 Structure, Equipment, Mine Dev.	447,148	447,276	447,260	446,039	445,802	442,931	442,864	443,025	442,919	444,638	444,788	443,605	443,289
2 Materials & Supplies	15,983	16,275	16,046	16,178	16,170	16,299	16,432	16,189	15,735	15,799	15,786	15,313	15,148
4 Pit Inventory	29,203	25,750	21,201	18,577	20,066	23,024	26,673	24,623	25,742	25,989	25,058	27,508	27,196
5 Deferred Long Wall Costs	2,521	3,495	2,201	2,058	2,052	2,848	2,765	3,114	3,688	4,065	4,818	5,591	5,705
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(330,770)	(332,867)	(335,146)	(336,185)	(338,361)	(337,895)	(340,234)	(342,469)	(344,815)	(347,459)	(349,378)	(349,276)	(350,778)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	164,085	159,929	151,562	146,668	145,728	147,206	148,500	144,482	143,269	143,031	141,072	142,741	140,560
PacifiCorp Share (66.67%)	109,390	106,620	101,042	97,779	97,152	98,137	99,000	96,322	95,513	95,354	94,048	95,161	93,707

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-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	443,324	443,350	443,412	443,433	443,474	443,536	443,756	443,979	445,283	445,782	447,360	447,771
2 Materials & Supplies	15,148	15,304	15,094	14,885	14,675	14,465	14,256	14,046	13,836	13,627	13,234	13,041	12,830
4 Pit Inventory	27,196	23,583	25,994	28,552	32,713	37,147	41,757	39,409	35,375	31,866	31,399	29,000	29,604
5 Deferred Long Wall Costs	5,705	5,043	4,535	3,872	3,193	2,176	1,254	1,374	5,087	4,566	3,905	3,366	2,939
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(350,778)	(353,145)	(355,465)	(357,663)	(359,952)	(362,348)	(364,937)	(367,188)	(369,047)	(371,279)	(373,560)	(375,770)	(377,897)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	140,560	134,108	133,508	133,058	134,062	134,913	135,864	131,397	129,230	124,064	120,759	116,996	115,246
PacifiCorp Share (66.67%)	93,707	89,406	89,006	88,705	89,375	89,942	90,576	87,598	86,153	82,709	80,506	77,997	76,831

December 2019 - 13 Mth. Avg. Balance	98,402	Ref 8.3
December 2020 - 13 Mth. Avg. Balance	86,347	Ref 8.3

PacifiCorp
Oregon Results of Operations - December 2019
Jim Bridger Mine Rate Base
13-Month Average ADIT Balance Calculation

	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	13-Mo. Avg
Materials & Supplies:														
Obsolete Reserve - Surface	(284,032)	(300,698)	(317,365)	(334,032)	(350,698)	(367,365)	(384,032)	(400,698)	(417,365)	(434,032)	(634,032)	(634,032)	(651,897)	(423,867)
Obsolete Reserve - Underground	(871,292)	(1,064,292)	(1,257,292)	(1,450,292)	(1,643,292)	(1,836,292)	(2,029,292)	(2,222,292)	(2,415,292)	(2,608,292)	(2,801,292)	(2,994,292)	(3,187,292)	(2,029,292)
Total Obsolete Reserves	(1,155,324)	(1,364,990)	(1,574,657)	(1,784,324)	(1,993,990)	(2,203,657)	(2,413,324)	(2,622,990)	(2,832,657)	(3,042,324)	(3,435,324)	(3,628,324)	(3,839,189)	(2,453,159)
PacifiCorp's 2/3 share:														
Obsolete Reserve - Surface	(189,354)	(200,465)	(211,577)	(222,688)	(233,799)	(244,910)	(256,021)	(267,132)	(278,243)	(289,354)	(422,688)	(422,688)	(434,598)	(282,578)
Obsolete Reserve - Underground	(580,861)	(709,528)	(838,195)	(966,861)	(1,095,528)	(1,224,195)	(1,352,861)	(1,481,528)	(1,610,195)	(1,738,861)	(1,867,528)	(1,996,195)	(2,124,861)	(1,352,861)
Total of PacifiCorp's share Obs. Reserves	(770,215)	(909,993)	(1,049,772)	(1,189,549)	(1,329,327)	(1,469,105)	(1,608,882)	(1,748,660)	(1,888,438)	(2,028,215)	(2,290,216)	(2,418,883)	(2,559,459)	(1,635,440)
13-month Avg ADIT 190 Balance at Dec 31, 2020	402,099													
13-month Avg ADIT 190 Balance at Dec 31, 2019	30,998													
	371,101													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	(81,867)	CA	Situs	-	8.4.1
Customer Advances	252	1	2,875,732	OR	Situs	2,875,732	8.4.1
Customer Advances	252	1	(376,401)	WA	Situs	-	8.4.1
Customer Advances	252	1	(538,660)	ID	Situs	-	8.4.1
Customer Advances	252	1	(11,153,414)	UT	Situs	-	8.4.1
Customer Advances	252	1	(702,940)	WY	Situs	-	8.4.1
Customer Advances	252	1	9,977,549	SG	26.320%	2,626,098	8.4.1
			<u>-</u>			<u>5,501,831</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
Oregon Results of Operations - December 2019
Customer Advances for Construction
13 Month Average Balances

Account	Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	-	(81,867)	(81,867)	Page 8.4
252OR	(5,181,208)	(2,305,475)	2,875,732	Page 8.4
252WA	-	(376,401)	(376,401)	Page 8.4
252IDU	-	(538,660)	(538,660)	Page 8.4
252UT	(1,189,263)	(12,342,676)	(11,153,414)	Page 8.4
252WYP	-	(702,940)	(702,940)	Page 8.4
252SG	(36,739,670)	(26,762,121)	9,977,549	Page 8.4
Total	(43,110,140)	(43,110,140)	-	

	<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	20,639,196	SG	26.320%	5,432,251	
Hydro Production	332	2	1,618,329	SG-U	26.320%	425,945	
Other Production	343	2	499,192,145	SG-W	26.320%	131,387,733	
Transmission	355	2	13,407,882	SG	26.320%	3,528,964	
Distribution - California	364	2	1,012,673	CA	Situs	-	
Distribution - Oregon	364	2	17,837,156	OR	Situs	17,837,156	
Distribution - Washington	364	2	2,438,185	WA	Situs	-	
Distribution - Utah	364	2	2,795,313	UT	Situs	-	
Distribution - Idaho	364	2	60,006	ID	Situs	-	
Distribution - Wyoming	364	2	5,853,562	WY	Situs	-	
General Plant - Oregon	397	2	96,119	OR	Situs	96,119	
General Plant - Utah	397	2	19,532	UT	Situs	-	
General Plant	397	2	7,393,975	SO	27.543%	2,036,501	
General Plant	397	2	2,653,252	SG	26.320%	698,338	
Intangible Plant	303	2	1,489,640	SO	27.543%	410,287	
Intangible Plant	303	2	10,678,612	SG	26.320%	2,810,619	
Intangible Plant	303	2	11,696	CN	31.241%	3,654	
			<u>587,197,275</u>			<u>164,667,568</u>	8.5.4
Steam Production	312	3	11,506,254	SG	26.320%	3,028,454	
Hydro Production	332	3	964,198	SG-P	26.320%	253,778	
Other Production	343	3	34,889,875	SG	26.320%	9,183,040	
Other Production	343	3	347,798,400	SG-W	26.320%	91,540,790	
Transmission	355	3	134,356,694	SG	26.320%	35,362,779	
Distribution - California	364	3	6,990,900	CA	Situs	-	
Distribution - Oregon	364	3	2,854,867	OR	Situs	2,854,867	
Distribution - Washington	364	3	1,612,072	WA	Situs	-	
Distribution - Utah	364	3	29,282,402	UT	Situs	-	
Distribution - Idaho	364	3	2,104,207	ID	Situs	-	
General Plant - Utah	397	3	2,421,738	UT	Situs	-	
General Plant - Idaho	397	3	524,222	ID	Situs	-	
General Plant	397	3	4,171,564	SO	27.543%	1,148,962	
			<u>579,477,391</u>			<u>143,372,670</u>	8.5.4
Adjustment to Tax:							
Schedule M Additions	SCHMAT	2	18,329,860	SG	26.320%	4,824,432	
Schedule M Additions	SCHMAT	2	67,331	WA	Situs	-	
Schedule M Additions	SCHMAT	2	1,620	ID	Situs	-	
Schedule M Additions	SCHMAT	2	453,895	OR	Situs	453,895	
Schedule M Additions	SCHMAT	2	73,239	UT	Situs	-	
Schedule M Additions	SCHMAT	2	27,175	CA	Situs	-	
Schedule M Additions	SCHMAT	2	173,457	WY	Situs	-	
Schedule M Additions	SCHMAT	2	764	CN	31.241%	239	
Schedule M Additions	SCHMAT	2	460,358	SO	27.543%	126,795	
			<u>19,587,699</u>			<u>5,405,361</u>	

Description of Adjustment:

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2019 and the year ending December 2020. 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.

	<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:							
Deferred Tax Expense	41110	2	(4,506,689)	SG	26.320%	(1,186,164)	
Deferred Tax Expense	41110	2	(16,554)	WA	Situs	-	
Deferred Tax Expense	41110	2	(398)	ID	Situs	-	
Deferred Tax Expense	41110	2	(111,597)	OR	Situs	(111,597)	
Deferred Tax Expense	41110	2	(18,007)	UT	Situs	-	
Deferred Tax Expense	41110	2	(6,681)	CA	Situs	-	
Deferred Tax Expense	41110	2	(42,647)	WY	Situs	-	
Deferred Tax Expense	41110	2	(188)	CN	31.241%	(59)	
Deferred Tax Expense	41110	2	(113,186)	SO	27.543%	(31,174)	
			<u>(4,815,947)</u>			<u>(1,328,994)</u>	
Accum Def Inc Tax Bal	282	2	2,253,345	SG	26.320%	593,082	
Accum Def Inc Tax Bal	282	2	8,277	WA	Situs	-	
Accum Def Inc Tax Bal	282	2	199	ID	Situs	-	
Accum Def Inc Tax Bal	282	2	55,799	OR	Situs	55,799	
Accum Def Inc Tax Bal	282	2	9,004	UT	Situs	-	
Accum Def Inc Tax Bal	282	2	3,341	CA	Situs	-	
Accum Def Inc Tax Bal	282	2	21,324	WY	Situs	-	
Accum Def Inc Tax Bal	282	2	94	CN	31.241%	29	
Accum Def Inc Tax Bal	282	2	56,593	SO	27.543%	15,587	
			<u>2,407,976</u>			<u>664,498</u>	
Schedule M Additions	SCHMAT	3	13,141,600	SG	26.320%	3,458,879	
Schedule M Additions	SCHMAT	3	188,417	CA	Situs	-	
Schedule M Additions	SCHMAT	3	42,543	WA	Situs	-	
Schedule M Additions	SCHMAT	3	64,631	OR	Situs	64,631	
Schedule M Additions	SCHMAT	3	770,257	UT	Situs	-	
Schedule M Additions	SCHMAT	3	58,829	ID	Situs	-	
Schedule M Additions	SCHMAT	3	215,183	SO	27.543%	59,267	
			<u>14,481,459</u>			<u>3,582,777</u>	
Schedule M Deductions	SCHMDT	3	460,626,910	SG	26.320%	121,237,335	
Schedule M Deductions	SCHMDT	3	496,896	CA	Situs	-	
Schedule M Deductions	SCHMDT	3	185,270	WA	Situs	-	
Schedule M Deductions	SCHMDT	3	485,055	OR	Situs	485,055	
Schedule M Deductions	SCHMDT	3	9,194,887	UT	Situs	-	
Schedule M Deductions	SCHMDT	3	1,653,324	ID	Situs	-	
Schedule M Deductions	SCHMDT	3	2,085,782	SO	27.543%	574,481	
			<u>474,728,124</u>			<u>122,296,871</u>	

Description of Adjustment:

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2019 and the year ending December 2020. 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.

	<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:							
Deferred Tax Expense	41110	3	(3,231,071)	SG	26.320%	(850,420)	
Deferred Tax Expense	41110	3	(46,325)	CA	Situs	-	
Deferred Tax Expense	41110	3	(10,459)	WA	Situs	-	
Deferred Tax Expense	41110	3	(15,891)	OR	Situs	(15,891)	
Deferred Tax Expense	41110	3	(189,380)	UT	Situs	-	
Deferred Tax Expense	41110	3	(14,464)	ID	Situs	-	
Deferred Tax Expense	41110	3	(52,906)	SO	27.543%	(14,572)	
			<u>(3,560,496)</u>			<u>(880,883)</u>	
Deferred Tax Expense	41010	3	113,252,496	SG	26.320%	29,808,139	
Deferred Tax Expense	41010	3	122,170	CA	Situs	-	
Deferred Tax Expense	41010	3	45,552	WA	Situs	-	
Deferred Tax Expense	41010	3	119,258	OR	Situs	119,258	
Deferred Tax Expense	41010	3	2,260,710	UT	Situs	-	
Deferred Tax Expense	41010	3	406,496	ID	Situs	-	
Deferred Tax Expense	41010	3	512,823	SO	27.543%	141,245	
			<u>116,719,505</u>			<u>30,068,642</u>	
Accum Def Inc Tax Bal	282	3	(13,048,993)	SG	26.320%	(3,434,504)	
Accum Def Inc Tax Bal	282	3	(29,296)	CA	Situs	-	
Accum Def Inc Tax Bal	282	3	(7,561)	WA	Situs	-	
Accum Def Inc Tax Bal	282	3	(21,929)	OR	Situs	(21,929)	
Accum Def Inc Tax Bal	282	3	(278,430)	UT	Situs	-	
Accum Def Inc Tax Bal	282	3	(35,576)	ID	Situs	-	
Accum Def Inc Tax Bal	282	3	(210,633)	SO	27.543%	(58,014)	
			<u>(13,632,418)</u>			<u>(3,514,447)</u>	

Description of Adjustment:

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2019 and the year ending December 2020. 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
Oregon Results of Operations - December 2019
Major Plant Addition Summary

Description	Factor	Jan19 to Dec19 Plant Additions	13 Mo. Avg. Plant Adds Included in Adj.	Jan20 to Dec20 Plant Additions	13 Mo. Avg. Plant Adds Included in Adj.	Total Plant Adds Included in Adj.
Steam Production Plant:						
Various	SG	30,901,834	20,639,196	21,023,101	11,506,254	32,145,450
Various	SSGCH	-	-	-	-	-
Total Steam Plant		30,901,834	20,639,196	21,023,101	11,506,254	32,145,450
Hydro Production Plant:						
Various	SG-P	-	-	10,248,110	964,198	964,198
Various	SG-U	2,610,279	1,618,329	-	-	1,618,329
Total Hydro Plant		2,610,279	1,618,329	10,248,110	964,198	2,582,527
Other Production Plant:						
Various Wind Repowering	SG-W	633,266,736	499,192,145	424,613,225	222,865,939	722,058,085
Various New Wind Generation	SG-W	-	-	1,624,121,988	124,932,461	124,932,461
Various	SG	-	-	44,903,153	34,889,875	34,889,875
Total Other Plant		633,266,736	499,192,145	2,093,638,366	382,688,275	881,880,420
Transmission Plant:						
Various	SG	81,129,736	13,407,882	959,015,651	134,356,694	147,764,576
Total Transmission Plant		81,129,736	13,407,882	959,015,651	134,356,694	147,764,576
Distribution Plant:						
California	CA	3,044,329	1,012,673	13,250,564	6,990,900	8,003,573
Oregon	OR	40,710,888	17,837,156	12,934,811	2,854,867	20,692,023
Washington	WA	2,880,081	2,438,185	4,940,541	1,612,072	4,050,258
Utah	UT	10,215,872	2,795,313	77,289,835	29,282,402	32,077,715
Wyoming	WYP	11,248,620	5,853,562	-	-	5,853,562
Idaho	ID	87,235	60,006	7,742,626	2,104,207	2,164,213
Total Distribution Plant		68,187,025	29,996,896	116,158,377	42,844,448	72,841,343
General Plant:						
California	CA	-	-	-	-	-
Oregon	OR	338,315	96,119	-	-	96,119
Washington	WA	-	-	-	-	-
Utah	UT	21,160	19,532	31,482,588	2,421,738	2,441,270
Idaho	ID	-	-	6,814,880	524,222	524,222
Wyoming	WYP	-	-	-	-	-
Wyoming	WYU	-	-	-	-	-
General	SO	11,990,843	7,393,975	10,428,909	4,171,564	11,565,538
General	SE	-	-	-	-	-
General	SG	3,364,158	2,653,252	-	-	2,653,252
Total General Plant		15,714,477	10,162,879	48,726,377	7,117,523	17,280,401
Mining Plant:						
Coal Mine	SE	-	-	-	-	-
Total Mining Plant		-	-	-	-	-
Intangible Plant:						
General	SO	2,392,952	1,489,640	-	-	1,489,640
Wyoming	WYP	-	-	-	-	-
Utah	UT	-	-	-	-	-
General	SG	15,443,872	10,678,612	-	-	10,678,612
Oregon	OR	-	-	-	-	-
General	CN	152,047	11,696	-	-	11,696
California	CA	-	-	-	-	-
Total Intangible Plant		17,988,872	12,179,949	-	-	12,179,949
Total Electric Plant in Service		849,798,959	587,197,275	3,248,809,981	579,477,391	1,166,674,667
		Ref. 8.5.5	Ref. 8.5	Ref. 8.5.7	Ref. 8.5.1	

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

Jan 19 - Dec 19

Project Description	Account	Factor	In-Service Date	Plant Additions
Distribution				
Stadion, LLC New 10MW 12kV Load	364	UT	CY 2019	1,817,770
Merlin Sub New Feeder Phase 1	364	OR	CY 2019	2,753,035
Oregon AMI - IT System Modification	364	OR	CY 2019	31,383,917
NE Portland Trans Upgrade	364	OR	CY 2019	6,573,936
Panguitch Mill and Packaging LC 1.1 MW	364	UT	CY 2019	62,838
Jackalope 2nd Xfmr, Douglas Town Sub Ret	364	WYP	CY 2019	5,968,198
DJ - Thunder Creek 57kV to 69kV Conversn	364	WYP	CY 2019	5,280,423
Ivins T#1 Replace Transformer	364	UT	CY 2019	2,297,855
Herriman Sub Instl 2nd 138-12.5 kV Xfmr	364	UT	CY 2019	3,983,996
Boise White Paper LLC Load Addition	364	WA	CY 2019	2,880,081
Q729 Airport Solar, LLC - Airport Solar	364	OR	CY 2019	0
Rexburg Sub-Inst 161kV Source from Rigby	364	ID	CY 2019	87,235
Gunnison-Inst Cap, Rbld Salina-Gunnsn Ln	364	UT	CY 2019	2,053,413
Delta Fire Damaged Facilities	364	CA	CY 2019	3,044,329
Distribution Total				68,187,025
General Plant				
Mission 3	397	SO	CY 2019	3,009,955
2019 IBM ESSO	397	SO	CY 2019	0
Oregon AMI - IT System Modification	397	OR	CY 2019	191,874
Oregon AMI - IT System Modification	397	SO	CY 2019	454,181
NE Portland Trans Upgrade	397	OR	CY 2019	146,441
NE Portland Trans Upgrade	397	SO	CY 2019	(105,009)
LCT Open Office Plan	397	SO	CY 2019	6,913,440
Panguitch Mill and Packaging LC 1.1 MW	397	SG	CY 2019	2,594,081
Panguitch Mill and Packaging LC 1.1 MW	397	SO	CY 2019	0
Jackalope 2nd Xfmr, Douglas Town Sub Ret	397	SO	CY 2019	34,974
DJ - Thunder Creek 57kV to 69kV Conversn	397	SO	CY 2019	49,132
Ivins T#1 Replace Transformer	397	SO	CY 2019	1,672
Herriman Sub Instl 2nd 138-12.5 kV Xfmr	397	SO	CY 2019	25,807
Q729 Airport Solar, LLC - Airport Solar	397	SO	CY 2019	185,343
Wallula McNary 230kV Line	397	SG	CY 2019	762,645
Wallula McNary 230kV Line	397	SO	CY 2019	(810,219)
Repl DMX Nodes Oqrh W Vly Cmp Wlms SOCC	397	SO	CY 2019	2,110,582
Gunnison-Inst Cap, Rbld Salina-Gunnsn Ln	397	SO	CY 2019	120,985
Gunnison-Inst Cap, Rbld Salina-Gunnsn Ln	397	UT	CY 2019	21,160
Rigby & Sugarmill 161 kV Sub Shunt Caps	397	SG	CY 2019	7,431
General Plant Total				15,714,477

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

Project Description	Account	Factor	In-Service Date	Jan 19 - Dec 19 Plant Additions
Hydro Production				
Oneida 2 Rotor Replacement	332	SG-U	CY 2019	2,610,279
Hydro Production Total				2,610,279
Intangible				
Mission 3	303	SO	CY 2019	471,005
2019 IBM ESSO	303	SO	CY 2019	2,073,996
Oregon AMI - IT System Modification	303	CN	CY 2019	152,047
Oregon AMI - IT System Modification	303	SO	CY 2019	(152,048)
U00 Central Utah Water Conservancy Dist	303	SG	CY 2019	9,300,900
Wallula McNary 230kV Line	303	SG	CY 2019	6,142,972
Intangible Total				17,988,872
Other Production				
Wind Repowering	343	SG-W	CY 2019	633,266,736
Other Production Total				633,266,736
Steam Production				
Colstrip 3-4:Pond Chem Water Treatmnt Sy	312	SG	CY 2019	4,834,511
U0 - DJ CCR Ash Disposal System	312	SG	CY 2019	5,667,641
U3 - Turbine Major Overhaul 2019	312	SG	CY 2019	4,495,927
U3 RH Pendant Assembly Replacement	312	SG	CY 2019	2,392,642
U2 Boiler Economizer Replacement w/heade	312	SG	CY 2019	5,180,940
U2 Cooling Tower Cells 1-6 Rebuild	312	SG	CY 2019	2,320,090
302 Finishing Superheater Replacement	312	SG	CY 2019	2,537,580
U3 SCR Catalyst Replacement 19	312	SG	CY 2019	3,472,505
Steam Production Total				30,901,834
Transmission				
Stadion, LLC New 10MW 12kV Load	355	SG	CY 2019	405,322
Merlin Sub New Feeder Phase 1	355	SG	CY 2019	58,573
NE Portland Trans Upgrade	355	SG	CY 2019	(3,269,583)
Panguitch Mill and Packaging LC 1.1 MW	355	SG	CY 2019	1,008,860
Ivins T#1 Replace Transformer	355	SG	CY 2019	2,181
Q729 Airport Solar, LLC - Airport Solar	355	SG	CY 2019	4,886,047
Wallula McNary 230kV Line	355	SG	CY 2019	30,112,348
Q712 Cedar Springs Wind 1	355	SG	CY 2019	3,292,372
Rexburg Sub-Inst 161kV Source from Rigby	355	SG	CY 2019	9,422,971
Gunnison-Inst Cap, Rbld Salina-Gunnsn Ln	355	SG	CY 2019	2,068,991
Delta Fire Damaged Facilities	355	SG	CY 2019	30,869,971
Rigby & Sugarmill 161 kV Sub Shunt Caps	355	SG	CY 2019	2,271,684
Transmission Total				81,129,736
				849,798,959
				Ref 8.5.3

PacifiCorp
Oregon Results of Operations - December 2019
Major Plant Addition Detail - January 2020 - December 2020

Project Description	Account	Factor	In-Service Date	Jan 20 - Dec 20 Plant Additions
Steam Production				
Hunter 303 East & West Waterwall Repl - CY20	312	SG	Apr-20	4,309,103
Jim Bridger U4 SCR Catalyst Replacement 20	312	SG	Jun-20	3,563,702
Naughton NAU3 Convert to Natural Gas 247 MW (IMP)	312	SG	Jun-20	3,249,023
Hunter 303 HP/IP Turbine Overhaul	312	SG	Apr-20	2,809,848
Dave Johnston U1 - Turbine Overhaul - 2020	312	SG	Dec-20	2,701,390
Blundel U0 Plant and Steam Field Controls Update	312	SG	May-20	2,262,849
Naughton U2 OH Turbine Major (LP) CY20	312	SG	May-20	2,127,185
Steam Production Total				21,023,101
Other Production				
Lake Side ST20 GENERATOR Stator Replacement and Rotor Rewind	343	SG	Jan-20	16,480,000
Lake Side U11 Combustion Overhaul-CY20	343	SG	Apr-20	13,163,871
Lake Side U12 Combustion Overhaul-CY20	343	SG	Apr-20	13,163,871
Lake Side Blk 1 U12 Generator Rotor Replacement	343	SG	Apr-20	2,095,411
Wind Repowering	343	SG-W	Various	424,613,225
New Wind Generation	343	SG-W	Dec-20	1,624,121,988
Other Ptroduction Total				2,093,638,366
Hydro Production				
ILR 4.1.9 Future Fish Passage Stage 1 Ph	332	SG-P	Dec-20	7,961,647
Swift 1 Minimum Discharge Line	332	SG-P	Nov-20	2,286,463
Hydro Production Total				10,248,110
Transmission				
Vantage Pomona Heights 230kV Line	355	SG	May-20	57,847,290
Oregon New Large Load Network Upgrades	355	SG	Dec-20	28,900,000
Goshen-Sugarmill-Rigby 161kV Transm Line	355	SG	Nov-20	21,752,839
Jordanelle - Midway Construct 138 kV Line - Trans	355	SG	Nov-20	18,287,278
Goshen #3 345/161 kV 700 MVA Trfrmr Inst	355	SG	Nov-20	16,918,861
Wildfire Mitigation - Trans	355	SG	Various	16,700,000
Wildfire Mitigation Plan - CA T	355	SG	various	8,846,000
BLM Camp Williams 4 Corners: ROW Renewal PL#99001 - UTAH	355	SG	Feb-20	4,701,424
BIA - Fort Hall Grace - Goshen	355	SG	Jun-20	3,690,365
Tranmsission related to new wind generation	355	SG	Various	779,060,627
State Prison at Salt Lake City - 8 MW Load	355	SG	Sep-20	2,310,967
Transmission Total				959,015,651
Distribution				
Wildfire Mitigation - Dist	364	UT	Various	29,558,000
NWQ, LLC 23.75 MW Load	364	UT	Nov-20	13,508,720
Wildhorse Resort Phase 2 Load Addition	364	OR	Sep-20	8,658,757
Wildfire Mitigation Plan - CA D	364	CA	various	7,882,243
Naples 138-12.5 kV New Substation TPL	364	UT	Aug-20	7,694,829
Draper: Increase Capacity and Convert to 138 kV - ph 2	364	UT	May-20	7,161,934
Lassen Sub-New 69x115 kV sub to replace Mt Shasta Sub(Net 12.5 MVA) D	364	CA	Jun-20	5,368,322
Goshen-Sugarmill-Rigby 161kV Distribution	364	ID	Nov-20	5,102,626
WVC Industrial, LLC 6.363 MW Load	364	UT	Sep-20	4,625,924
TriMet EV Bus Garage Service Request	364	OR	Dec-20	4,276,053
BioFire Diagnostics, LLC 9 MW Load	364	UT	May-20	4,025,024
Murphy Brown LLC 1.1 MW Load	364	UT	Mar-20	3,769,481
Cal-Maine Foods, Inc., 5 MW New Load	364	UT	Various	3,488,116
Mobile #6 Replace Failed 138-69kV Transformer	364	UT	Dec-20	3,457,807
Wildfire Mitigation Plan - WA D	364	WA	Dec-20	2,652,484
AMI - Idaho 2019 meters	364	ID	Various	2,640,000
Wapato Substation Capacity Relief	364	WA	May-20	2,288,057
Distribution Total				116,158,377

PacifiCorp
Oregon Results of Operations - December 2019
Major Plant Addition Detail - January 2020 - December 2020

Project Description	Account	Factor	In-Service Date	Jan 20 - Dec 20 Plant Additions
General				
AMI - Utah IT Comm Network	397	UT	Dec-20	31,482,588
Open Floor Plan - OR - Structure OR	397	SO	various	10,428,909
AMI - Idaho IT Comm Network	397	ID	Dec-20	6,814,880
General Total				48,726,377
				3,248,809,981
				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	(5,308,592)	SE	24.746%	(1,313,654)	8.6.1
1 - Fuel Stock - Working Cap. Dep.	25316	3	384,846	SE	24.746%	95,233	8.6.1
1 - Fuel Stock - Working Cap. Dep.	25317	3	(65,699)	SE	24.746%	(16,258)	8.6.1
2 - Prepaid Overhauls	186M	3	2,848,278	SG	26.320%	749,669	8.6.1

Description of Adjustment:

1 - Fuel stock levels for the 12 months ending December 2020 are projected to be lower than the 12 months ended December 2019 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 2020.

PacifiCorp
Oregon Results of Operations - December 2019
Miscellaneous Rate Base
13 Month Average Balances - Summary

1 - Coal Fuel Stock Balances by Plant	Account	Factor	Dec-2019	Dec-2020	Adjustment to 13 Mth. Avg. Balance
			13 Mth. Avg. Balance	13 Mth. Avg. Balance	
Jim Bridger	151	SE	22,575,614	23,864,969	1,289,355
Cholla	151	SE	9,237,440	4,594,815	(4,642,624)
Colstrip	151	SE	1,440,073	1,727,717	287,644
Craig	151	SE	8,931,139	4,465,980	(4,465,158)
Hayden	151	SE	1,965,385	2,554,603	589,218
Hunter	151	SE	40,519,253	43,045,567	2,526,314
Huntington	151	SE	26,769,285	25,057,172	(1,712,113)
Dave Johnston	151	SE	10,018,283	8,522,132	(1,496,151)
Naughton	151	SE	15,931,311	18,846,428	2,915,117
Rock Garden	151	SE	32,030,209	31,430,017	(600,192)
Total			169,417,991	164,109,399	(5,308,592)

Ref. 8.6

1 - Working Capital Deposits	Account	Factor	Dec-2019	Dec-2020	Adjustment to 13 Mth. Avg. Balance
			13 Mth. Avg. Balance	13 Mth. Avg. Balance	
UAMPS Working Capital Deposit	25316	SE	(2,496,462)	(2,111,615)	384,846
DPEC Working Capital Deposit	25317	SE	(2,620,034)	(2,685,733)	(65,699)

Ref. 8.6

Ref. 8.6

2 - Overhaul Prepayments by Plant	Account	Factor	Dec-2019	Dec-2020	Adjustment to 13 Mth. Avg. Balance
			13 Mth. Avg. Balance	13 Mth. Avg. Balance	
Lake Side 1	186M	SG	25,258,940	14,336,712	(10,922,227)
Chehalis	186M	SG	14,300,492	18,600,926	4,300,434
Currant Creek	186M	SG	12,786,392	17,912,084	5,125,693
Lake Side 2	186M	SG	11,845,977	16,722,091	4,876,114
Chehalis O&M	186M	SG	604,987	832,274	227,287
Currant Creek O&M	186M	SG	1,158,199	399,176	(759,022)
Total			65,954,987	68,803,265	2,848,278

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	(12,580,836)	SG	26.320%	(3,311,285)	
Remove PHFU	105	1	(683,318)	CA	Situs	-	
Remove PHFU	105	1	(7,179,338)	OR	Situs	(7,179,338)	
Remove PHFU	105	1	(5,730,529)	UT	Situs	-	
Remove PHFU	105	1	(601)	WY	Situs	-	
			<u>(26,174,621)</u>			<u>(10,490,623)</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.

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	2,902,972
1050000	Plant Held for Future Use	3502000	Land rights	SG	754,562
1050000	Plant Held for Future Use	3601000	Land owned in fee	OR	3,914,046
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	3,265,292
Total					26,174,621

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 Tax:							
Elec. Plant Acq. Amort. Exp.	406	3	-	SG	26.320%	-	8.8.1
Adjustment to Rate Base:							
Elec. Plant Gross Acq.	114	3	-	SG	26.320%	-	8.8.1
Elec. Plant Acq. Acc. Amort.	115	3	(4,781,559)	SG	26.320%	(1,258,510)	8.8.1
Trojan ARO/Reg Diff	254105	1	2,402,450	TROJD	26.039%	625,567	B-15
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	1	60,836	TROJD	26.039%	15,841	8.8.4
Deferred Income Tax Expense	41110	1	(14,958)	TROJD	26.039%	(3,895)	8.8.4
Accum Def Inc Tax Balance	190	1	(1,320,056)	TROJD	26.039%	(343,725)	8.8.4
Schedule M Adjustment	SCHMDT	1	2,168	WA	Situs	-	8.8.4
Deferred Income Tax Expense	41010	1	533	WA	Situs	-	8.8.4
Accum Def Inc Tax Balance	190	1	63,304	WA	Situs	-	8.8.4

Description of Adjustment:

This adjustment walks forward Electric Plant Acquisition the base period (12 months ended December 2019) to pro forma period levels (12 months ending December 2020). This adjustment also reflects the removal of the Trojan ARO/Reg Diff balances that will be recovered through annual payments from the Department of Energy, and not through customer rates.

PacifiCorp
Oregon Results of Operations - December 2019
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	(133,198,918)
Base Period Amount (below)	4,781,559	144,704,699	(128,417,358)
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			(126,026,579)		
2019 January	144,704,699	(126,026,579)	(398,463)	(126,425,042)		
February	144,704,699	(126,425,042)	(398,463)	(126,823,505)		
March	144,704,699	(126,823,505)	(398,463)	(127,221,969)		
April	144,704,699	(127,221,969)	(398,463)	(127,620,432)		
May	144,704,699	(127,620,432)	(398,463)	(128,018,895)		
June	144,704,699	(128,018,895)	(398,463)	(128,417,358)		
July	144,704,699	(128,417,358)	(398,463)	(128,815,822)		
August	144,704,699	(128,815,822)	(398,463)	(129,214,285)		
September	144,704,699	(129,214,285)	(398,463)	(129,612,748)		
October	144,704,699	(129,612,748)	(398,463)	(130,011,212)		
November	144,704,699	(130,011,212)	(398,463)	(130,409,675)		
December	144,704,699	(130,409,675)	(398,463)	(130,808,138)	144,704,699	(128,417,358)
	Base Period Amort =		(4,781,559)			
2020 January	144,704,699	(130,808,138)	(398,463)	(131,206,601)		
February	144,704,699	(131,206,601)	(398,463)	(131,605,065)		
March	144,704,699	(131,605,065)	(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)	(134,394,308)		
October	144,704,699	(134,394,308)	(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)
	Pro Forma Amort =		(4,781,559)			

Oregon Results of Operations - December 2019

Regulatory Asset Amortization

Electric Plant Acquisition Adjustment

GL Account 140800 - Actuals for 12 Months Ended December 2019

Year	Month	Addition / Amortization	Accumulated Amount
2018	12	-	156,468,483
2019	1	-	156,468,483
2019	2	-	156,468,483
2019	3	-	156,468,483
2019	4	-	156,468,483
2019	5	-	156,468,483
2018	6	-	156,468,483
2019	7	-	156,468,483
2019	8	-	156,468,483
2019	9	-	156,468,483
2019	10	-	156,468,483
2019	11	-	156,468,483
2019	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 2019

Period	Debit	Credit	Balance	Cumulative balance
Balance Carry...				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

Oregon Results of Operations - December 2019

Regulatory Asset Amortization

Accumulated Amortization

GL Account 145800 - Actuals for 12 Months Ended December 2019

Year	Month	Amort.	Accumulated Amount
2018	12	(423,600)	(127,170,031)
2019	1	(423,600)	(127,593,631)
2019	2	(423,600)	(128,017,231)
2019	3	(423,600)	(128,440,830)
2019	4	(423,600)	(128,864,430)
2019	5	(423,600)	(129,288,029)
2018	6	(423,600)	(129,711,629)
2019	7	(423,600)	(130,135,228)
2019	8	(423,600)	(130,558,828)
2019	9	(423,600)	(130,982,428)
2019	10	(423,600)	(131,406,027)
2019	11	(423,600)	(131,829,627)
2019	12	(423,600)	(132,253,226)

System-allocated amount (130,808,138) Ref. Tab B-15 & 8.8.1
 Utah-situs amount (1,445,088) Ref. Tab B-15
(132,253,226)

GL Account Balance

Account Number 145800

Calendar year 2019

Period	Debit	Credit	Balance	Cumulative balance
Balance Carry...				127,170,031.36-
1		423,599.57	423,599.57-	127,593,630.93-
2		423,599.58	423,599.58-	128,017,230.51-
3		423,599.57	423,599.57-	128,440,830.08-
4		423,599.59	423,599.59-	128,864,429.67-
5		423,599.56	423,599.56-	129,288,029.23-
6		423,599.58	423,599.58-	129,711,628.81-
7		423,599.58	423,599.58-	130,135,228.39-
8		423,599.56	423,599.56-	130,558,827.95-
9		423,599.58	423,599.58-	130,982,427.53-
10		423,599.58	423,599.58-	131,406,027.11-
11		423,599.58	423,599.58-	131,829,626.69-
12		423,599.57	423,599.57-	132,253,226.26-

Oregon Results of Operations - December 2019

Regulatory Asset Amortization

Trojan Tax Items

	Allocation Factor	13 Mo. Avg Balance	Sch M SCHMDT/(AT)	Def Inc Tax Amt	
Trojan Decommissioning Costs	TROJD	1,320,056	(60,836)	14,958	Ref. 8.8
ARO/Reg Diff - Trojan - WA	WA	(63,304)	2,168	(533)	Ref. 8.8

	<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	26.320%	(915,478)	
Other Plant	343	1	(179,652,601)	SG	26.320%	(47,284,694)	
Other Plant	344	1	(5,850,373)	SG	26.320%	(1,539,822)	
Other Plant	345	1	(12,292,088)	SG	26.320%	(3,235,286)	
Other Plant	346	1	(659,497)	SG	26.320%	(173,580)	
			<u>(201,932,811)</u>			<u>(53,148,862)</u>	8.9.1
Adjustment to Reserve:							
Other Plant	108OP	1	51,332,550	SG	26.320%	13,510,764	8.9.1
Adjustment to Depreciation Expense:							
Other Plant	403OP	1	(6,747,337)	SG	26.320%	(1,775,904)	8.9.1
Adjustment to O&M Expense:							
Administrative & General	929	1	(537,183)	SO	27.543%	(147,955)	8.9.1
Misc. Oth. Power Supply	549	1	(1,010)	SG	26.320%	(266)	8.9.1
Misc. Oth. Power Supply	553	1	(766,782)	SG	26.320%	(201,818)	8.9.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	1	(4,517,886)	SCHMDEXP	28.174%	(1,272,885)	
Schedule M Adjustment	SCHMDT	1	(6,739,282)	TAXDEPR	26.331%	(1,774,536)	
Deferred Tax Expense	41110	1	1,110,795	SCHMDEXP	28.174%	312,959	
Deferred Tax Expense	41010	1	(1,656,960)	TAXDEPR	26.331%	(436,298)	
Deferred Tax Expense	41110	1	184,775	OR	Situs	184,775	
Accum. Def Inc Tax Bal	282	1	10,306,125	OR	Situs	10,306,125	

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 2019. This treatment is consistent with Commission Order No. 08-548.

PacifiCorp
Oregon Results of Operations - December 2019
Remove Rolling Hills

Rate Base Amounts	FERC Account	13 Mo. Avg. 12 ME Dec 2019	Ref.
Capital			
Other Plant	341	3,478,252	
Other Plant	343	179,652,601	
Other Plant	344	5,850,373	
Other Plant	345	12,292,088	
Other Plant	346	659,497	
		<u>201,932,811</u>	8.9
Depreciation Reserve			
Other Plant	108OP	(51,332,550)	8.9

Expense Amounts	FERC Account	12 ME DEC 2019	Ref.
Depreciation Expense			
Other Plant	403OP	6,747,337	8.9
Operation & Maintenance Expense			
Administrative & General	929	537,183	8.9
Misc. Oth. Power Supply	549	1,010	8.9
Misc. Oth. Power Supply	553	766,782	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 Revenue:							
Residential	440	1	(715,344)	OR	Situs	(715,344)	8.10.1
Commercial	442	1	(1,119,957)	OR	Situs	(1,119,957)	8.10.1
Public Street & Highway	444	1	(5,522)	OR	Situs	(5,522)	8.10.1
			<u>(1,840,823)</u>				
Adjustment to Expense:							
<u>Remove base period amortization</u>							
Deer Creek mine amortization	501	1	7,475	SE	24.746%	1,850	8.10.2
Deer Creek mine contra amort - OR	501	1	(1,656,223)	OR	Situs	(1,656,223)	8.10.2
Closure cost amort - WY	506	1	(3,233,528)	SG	26.320%	(851,067)	8.10.2
Adjustment to Rate Base:							
<u>Remove Base Period Regulatory Asset</u>							
Unrecovered Plant	182M	1	(2,229,223)	SE	24.746%	(551,639)	8.10.4
Unrecovered Plant	182M	1	1,901,784	OR	Situs	1,901,784	8.10.4
Closure Costs	182M	3	(68,545,538)	SE	24.746%	(16,962,142)	8.10.4
UMWA PBOP Savings	182M	3	8,283,704	OR	Situs	8,283,704	8.10.4
<u>Add Pro Forma Period Regulatory Asset</u>							
Closure Costs	182M	3	68,633,902	SE	24.746%	16,984,008	8.10.3
UMWA PBOP Savings	182M	3	(10,124,527)	OR	Situs	(10,124,527)	8.10.4
Adjustment to Tax:							
<u>Remove Base Period Tax</u>							
Schedule M Addition	SCHMAT	1	(7,657,634)	SE	24.746%	(1,894,943)	
Schedule M Addition	SCHMAT	1	(353,077)	SO	27.543%	(97,247)	
Schedule M Deduction	SCHMDT	1	1,189,004	SE	24.746%	294,229	
Schedule M Deduction	SCHMDT	1	1,695,288	OR	Situs	1,695,288	
Def Income Tax Expense	41110	1	1,882,752	SE	24.746%	465,902	
Def Income Tax Expense	41110	1	86,810	SO	27.543%	23,910	
Def Income Tax Expense	41010	1	292,336	SE	24.746%	72,341	
Def Income Tax Expense	41010	1	416,814	OR	Situs	416,814	
Accum Def Income Tax Balance	283	1	(24,448,820)	SE	24.746%	(6,050,056)	
Accum Def Income Tax Balance	283	1	67,028,592	SE	24.746%	16,586,762	
Accum Def Income Tax Balance	190	1	(28,303,872)	SE	24.746%	(7,004,020)	
Accum Def Income Tax Balance	283	1	1,548,979	SO	27.543%	426,631	
Accum Def Income Tax Balance	283	1	(1,950,674)	OR	Situs	(1,950,674)	
<u>Add Pro Forma Period Tax</u>							
Accum Def Income Tax Balance	283	3	(16,874,743)	SE	24.746%	(4,175,790)	8.10.3
Accum Def Income Tax Balance	283	3	2,489,277	OR	Situs	2,489,277	8.10.4

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. Balances and treatment as approved by this order are reflected in unadjusted results for the 12 months ended December 2019. This adjustment removes the Deer Creek Unrecovered Plant Regulatory Assets from results because recovery of these amounts are authorized in separate tariff riders. Closure Costs and UMWA PBOP benefits settlement approved for deferral treatment are adjusted to reflect pro forma amounts for the 12 months ending December 2020. The deferral of PBOP benefits is reflected by reducing revenues.

PacifiCorp
Oregon Results of Operations - December 2019
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%
	100.000%
 <u>Reduce revenue accounts for savings:</u>	
440	Residential Sales
	(715,344) Ref 8.10
442	Commercial & Industrial Sales
	(1,119,957) Ref 8.10
444	Public Street and Highway Lighting
	(5,522) Ref 8.10
	(1,840,823)

Deer Creek unrecovered plant was fully amortized over four years in May 2019 as ordered in Docket No. UM 1712, therefore, Deer Creek Unrecovered Plant amortization amounts should be removed from unadjusted results.

	<u>Amort</u>	<u>FERC Account</u>	<u>Allocator</u>	<u>Ref</u>
Amortization of unrecovered plant	(7,475)	501	SE	8.10
Oregon Portion of Amortization and Recovery	1,656,223	501	OR	8.10

Deer Creek Closure costs in Wyoming are being allocated on an SG factor which impacts Oregon unadjusted results. We need to remove this from unadjusted Results.

	<u>Amort</u>	<u>FERC Account</u>	<u>Allocator</u>	<u>Ref</u>
Wyoming closure cost amortization in unadj results	3,233,528	506	SG	8.10

PacifiCorp
Oregon Results of Operations - December 2019
Deer Creek Mine Closure
Closing Costs in Pro Forma Period

In UM 1712 the commission authorized a creation of a deferred account to track Deer Creek Mine closure costs. The OPUC will consider these costs in PacifiCorp 2021 GRC. The forecast of the balances of the costs deferred for CY 2020 are shown below.

Description	Account	Dec-19	Jan-20	Feb-20	Mar-20	Apr-10	May-20	Jun-20	Jun-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
ARO	186820	6,161,929	6,170,241	6,178,553	6,186,865	6,195,177	6,203,489	6,211,801	6,220,113	6,228,425	6,236,737	6,245,049	6,253,361	6,261,673
M&S	186825	4,491,692	4,491,692	4,491,692	4,491,692	4,491,692	4,491,692	4,491,692	4,491,692	4,491,692	4,491,692	4,491,692	4,491,692	4,491,692
Prepaid Royalties	186826	842,957	842,957	842,957	842,957	842,957	842,957	842,957	842,957	842,957	842,957	842,957	842,957	842,957
Recovery Royalties	186828	7,630,811	7,630,811	7,630,811	7,630,811	7,630,811	7,630,811	7,630,811	7,630,811	7,630,811	7,630,811	7,630,811	7,630,811	7,630,811
Union Suppl Benefits	186830	1,611,812	1,611,812	1,611,812	1,611,812	1,611,812	1,611,812	1,611,812	1,611,812	1,611,812	1,611,812	1,611,812	1,611,812	1,611,812
Non-Union Severance	186833	2,500,001	2,644,556	2,644,556	2,644,556	2,644,556	2,644,556	2,644,556	2,644,556	2,644,556	2,644,556	2,644,556	2,644,556	2,644,556
Misc Closure Costs	186835	45,025,435	45,027,800	45,027,800	45,032,800	45,037,800	45,037,800	45,062,800	45,087,800	45,087,800	45,087,800	45,087,800	45,087,800	45,087,800
Deer Creek Tax Flow Through	186839	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683
		71,243,321	71,398,554	71,406,866	71,420,178	71,433,490	71,441,802	71,475,114	71,508,426	71,516,738	71,525,050	71,533,362	71,541,674	71,549,986
Closure to Joint Owners	186836	(2,818,227)	(2,824,635)	(2,824,978)	(2,825,528)	(2,826,077)	(2,826,421)	(2,827,796)	(2,829,171)	(2,829,514)	(2,829,857)	(2,830,201)	(2,830,544)	(2,830,887)
		68,425,095	68,573,919	68,581,888	68,594,650	68,607,413	68,615,382	68,647,318	68,679,255	68,687,224	68,695,193	68,703,162	68,711,131	68,719,099
ADIT		(16,823,404)	(16,859,995)	(16,861,954)	(16,865,092)	(16,868,230)	(16,870,189)	(16,878,042)	(16,885,894)	(16,887,853)	(16,889,812)	(16,891,772)	(16,893,731)	(16,895,690)

13 Month Average:			
Closure cost to Joint Owners	68,633,902	Ref 8.10	
ADIT	(16,874,743)	Ref 8.10	

**PacifiCorp
Oregon Results of Operations - December 2019
Deer Creek Mine Closure
Savings Resulting from the UMWA PBOP Settlement (Account 186853)**

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.

	<u>Beg Bal</u>	<u>Deferral</u>	<u>End Bal</u>	<u>13 Mo. Avg.</u>	<u>ADIT</u>	<u>ADIT</u> <u>13 Mo. Avg.</u>
Dec-18	(7,209,891)	(153,402)	(7,363,293)		1,810,383	
Jan-19	(7,363,293)	(153,402)	(7,516,695)		1,848,100	
Feb-19	(7,516,695)	(153,402)	(7,670,096)		1,885,816	
Mar-19	(7,670,096)	(153,402)	(7,823,498)		1,923,532	
Apr-19	(7,823,498)	(153,402)	(7,976,900)		1,961,249	
May-19	(7,976,900)	(153,402)	(8,130,302)		1,998,965	
Jun-19	(8,130,302)	(153,402)	(8,283,704)		2,036,681	
Jul-19	(8,283,704)	(153,402)	(8,437,106)		2,074,398	
Aug-19	(8,437,106)	(153,402)	(8,590,508)		2,112,114	
Sep-19	(8,590,508)	(153,402)	(8,743,910)		2,149,830	
Oct-19	(8,743,910)	(153,402)	(8,897,312)		2,187,546	
Nov-19	(8,897,312)	(153,402)	(9,050,714)		2,225,263	
Dec-19	(9,050,714)	(153,402)	(9,204,116)	(8,283,704)	2,262,979	
12 ME Dec 2019 deferral		(1,840,823)		Ref 8.10		
Jan-20	(9,204,116)	(153,402)	(9,357,518)		2,300,695	
Feb-20	(9,357,518)	(153,402)	(9,510,920)		2,338,412	
Mar-20	(9,510,920)	(153,402)	(9,664,322)		2,376,128	
Apr-20	(9,664,322)	(153,402)	(9,817,724)		2,413,844	
May-20	(9,817,724)	(153,402)	(9,971,125)		2,451,561	
Jun-20	(9,971,125)	(153,402)	(10,124,527)		2,489,277	
Jul-20	(10,124,527)	(153,402)	(10,277,929)		2,526,993	
Aug-20	(10,277,929)	(153,402)	(10,431,331)		2,564,710	
Sep-20	(10,431,331)	(153,402)	(10,584,733)		2,602,426	
Oct-20	(10,584,733)	(153,402)	(10,738,135)		2,640,142	
Nov-20	(10,738,135)	(153,402)	(10,891,537)		2,677,859	
Dec-20	(10,891,537)	(153,402)	(11,044,939)	(10,124,527)	2,715,575	2,489,277
12 ME Dec 2020 deferral		(1,840,823)		Ref 8.10		Ref 8.10

	<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	(5,561,123)	SG	26.320%	(1,463,692)	8.11.1
<u>Correct Allocation</u>							
Add situs alloc deferral	407	1	3,444,641	UT	Situs	-	8.11.1
Add situs alloc deferral	407	1	478,639	ID	Situs	-	8.11.1
Add situs alloc deferral	407	1	1,693,414	WY	Situs	-	8.11.1
Add situs alloc deferral	407	1	(55,570)	NUTIL	0.000%	-	8.11.1
			<u>-</u>			<u>-</u>	

Description of Adjustment:

The Carbon Plant was retired April 2015. This adjustment corrects the allocation of the base period accelerated depreciation deferral and amortization.

PacifiCorp
Oregon Results of Operations - December 2019
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 on Page 8.11.2.

	<u>Account</u>	<u>Amount</u>	<u>Factor</u>	<u>Ref</u>
<u>Actual</u>				
UT, ID, WY depn deferral	403SP	5,561,123	SG	8.11
<u>Correct</u>				
Utah depn deferral	407	3,444,641	UT	8.11
Idaho depn deferral	407	478,639	ID	8.11
Wyoming depn deferral	407	1,693,414	WY	8.11
NUTIL depn deferral	407	(55,570)	NUTIL	8.11
		<u>5,561,123</u>		

PacifiCorp
Oregon Results of Operations - December 2019
Carbon Plant Closure

Deferral of Depreciation Expense - 12 Months Ended December 2019

Year	Posting period	Account Number	Amount	Text	FERC Account	FERC Location	Actual Allocation	Correct Allocation
2019	1	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2019	1	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2019	1	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2019	1	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2019	2	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2019	2	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2019	2	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2019	2	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2019	3	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2019	3	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2019	3	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2019	3	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2019	4	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2019	4	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2019	4	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2019	4	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2019	5	565131	(45,449)	Write-off Carbon removal for Cal. & Wash.	4032000	250	SG	NUTIL
2019	5	565131	(10,121)	Write-off Carbon removal for Cal. & Wash.	4032000	250	SG	NUTIL
2019	5	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2019	5	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2019	5	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2019	5	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2019	6	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2019	6	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2019	6	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2019	6	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2019	7	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2019	7	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2019	7	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2019	7	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2019	8	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2019	8	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2019	8	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2019	8	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2019	9	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2019	9	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2019	9	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2019	9	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2019	10	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2019	10	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2019	10	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2019	10	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2019	11	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2019	11	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2019	11	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2019	11	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
2019	12	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG	ID
2019	12	565131	44,602	Amortize WY Deferred Carbon Decomm	4032000	114	SG	WY
2019	12	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG	WY
2019	12	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG	UT
			<u>5,561,123</u>					

	<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	(4,464,716)	SO	27.543%	(1,229,704)	8.12.1
Net Prepaid Balance	182M	1	(432,135,611)	SO	27.543%	(119,021,853)	8.12.1
Net Prepaid Balance	182M	1	97,679,210	SO	27.543%	26,903,500	8.12.1
			<u>(338,921,117)</u>			<u>(93,348,056)</u>	
Adjustment to Tax:							
ADIT Balances	190	1	(25,064,154)	SO	27.543%	(6,903,347)	8.12.1
ADIT Balances	283	1	107,633,893	SO	27.543%	29,645,290	8.12.1
			<u>82,569,740</u>			<u>22,741,943</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
Oregon Results of Operations - December 2019
Prepaid Pension Asset

FERC Pension Account	Factor	Dec-19 13 Mo. Avg. Allocation	Ref
128	SO	4,464,716	8.12
182M	SO	432,135,611	8.12
2283	SO	(97,679,210)	8.12
		338,921,117	8.12

FERC Tax Account	Factor	Dec-19 13 Mo. Avg. Allocation	Ref
190	SO	25,064,154	8.12
190	CA	-	8.12
283	SO	(107,633,893)	8.12
283	OR	(0)	8.12
283	CA	0	8.12
		(82,569,740)	8.12

Tab 9 - Factors & ECD

Oregon Results of Operations
December 2019
13 Month Average Factors

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2019
13 MONTH AVERAGE FACTORS**

DESCRIPTION	2017 PROTOCOL FACTOR	2017 PROTOCOL FACTOR										Page Ref.	
		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Situs		
Situs	S	-	-	-	-	-	-	-	-	-	-	-	Situs
System Generation	SG	1.4388%	26.3201%	7.6725%	43.4334%	5.9111%	15.1882%	0.0359%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.18
System Generation (Pac. Power Costs on SG)	SG-P	1.4388%	26.3201%	7.6725%	43.4334%	5.9111%	15.1882%	0.0359%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.18
System Generation (R.M.P. Costs on SG)	SG-U	1.4388%	26.3201%	7.6725%	43.4334%	5.9111%	15.1882%	0.0359%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.18
Divisional Generation - Pac. Power	DGP	2.9811%	54.5325%	15.8966%	0.0000%	0.0000%	26.5899%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.18
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	83.9535%	11.4258%	4.5513%	0.0694%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.18
System Capacity	SC	1.4607%	26.8448%	7.7331%	43.5244%	5.7075%	14.6927%	0.0367%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.18
System Energy	SE	1.3731%	24.7458%	7.4907%	43.1603%	6.5220%	16.6745%	0.0337%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.18
System Energy (Pac. Power Costs on SE)	SE-P	1.3731%	24.7458%	7.4907%	43.1603%	6.5220%	16.6745%	0.0337%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.18
System Energy (R.M.P. Costs on SE)	SE-U	1.3731%	24.7458%	7.4907%	43.1603%	6.5220%	16.6745%	0.0337%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.18
Divisional Energy - Pac. Power	DEP	2.8819%	51.9385%	15.7220%	0.0000%	0.0000%	29.4576%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.18
Divisional Energy - R.M.P.	DEU	0.0000%	0.0000%	0.0000%	82.4368%	12.4570%	5.0418%	0.0643%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.18
System Overhead	SO	2.1188%	27.5427%	7.5884%	42.9982%	5.7188%	14.0076%	0.0255%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.7
System Overhead (Pac. Power Costs on SO)	SO-P	2.1188%	27.5427%	7.5884%	42.9982%	5.7188%	14.0076%	0.0255%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.7
System Overhead (R.M.P. Costs on SO)	SO-U	2.1188%	27.5427%	7.5884%	42.9982%	5.7188%	14.0076%	0.0255%	0.0000%	0.0000%	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%	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%	0.0000%	0.0000%	Not Used
Gross Plant-System	GPS	2.1188%	27.5427%	7.5884%	42.9982%	5.7188%	14.0076%	0.0255%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.7
System Generation (Wind Plant on SG)	SG-W	1.4388%	26.3201%	7.6725%	43.4334%	5.9111%	15.1882%	0.0359%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
System Net Other Production Plant (Wind Plant on SNPPO)	SNPPO-W	1.4388%	26.3219%	7.6723%	43.4323%	5.9110%	15.1878%	0.0359%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
System Net Plant	SNP	1.9222%	26.5364%	7.3087%	44.4265%	5.7199%	14.0397%	0.0261%	0.0204%	0.0000%	0.0000%	0.0000%	Pg 9.7
Mid-Columbia	MC	0.0000%	98.8566%	1.1434%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.19
Division Net Plant Distribution	SNPD	3.2384%	26.6972%	6.3625%	48.2312%	4.9861%	10.4846%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.6
Divisional Generation - Huntington	DGUH	0.0000%	0.0000%	0.0000%	83.9535%	11.4258%	4.5513%	0.0694%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.18
Divisional Energy - Huntington	DEUH	0.0000%	0.0000%	0.0000%	82.4368%	12.4570%	5.0418%	0.0643%	0.0000%	0.0000%	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%	0.0000%	0.0000%	Not Used
Division Net Plant General-Mine - R.M.P.	DNPGMU	1.3731%	24.7458%	7.4907%	43.1603%	6.5220%	16.6745%	0.0337%	0.0000%	0.0000%	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%	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%	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%	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%	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%	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%	0.0000%	0.0000%	Not Used
System Net Hydro Plant-Pac. Power	SNPPH-P	1.4306%	26.1699%	7.6287%	43.1856%	5.8774%	15.1015%	0.0357%	0.5705%	0.0000%	0.0000%	0.0000%	Pg 9.4
System Net Hydro Plant-R.M.P.	SNPPH-U	1.4306%	26.1699%	7.6287%	43.1856%	5.8774%	15.1015%	0.0357%	0.5705%	0.0000%	0.0000%	0.0000%	Pg 9.4
Customer - System	CN	2.3964%	31.2408%	6.9317%	47.8094%	4.1998%	7.4219%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.10
Customer - Pac. Power	CNP	5.0807%	66.2342%	14.6961%	0.0000%	0.0000%	13.9890%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Pg 9.10
Customer - R.M.P.	CNU	0.0000%	0.0000%	0.0000%	90.4918%	7.9493%	1.5590%	0.0000%	0.0000%	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%	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%	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%	0.0000%	0.0000%	Not Used
Excise Tax - superfund	EXCTAX	2.6554%	28.1947%	5.9701%	41.1703%	6.1904%	13.5927%	1.2900%	1.5989%	-0.6625%	0.0000%	0.0000%	Pg 9.11
Interest	INT	1.9222%	26.5364%	7.3087%	44.4265%	5.7199%	14.0397%	0.0261%	0.0204%	0.0000%	0.0000%	0.0000%	Pg 9.7
CIAC	CIAC	3.2384%	26.6972%	6.3625%	48.2312%	4.9861%	10.4846%	0.0000%	0.0000%	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%	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%	0.0000%	0.0000%	Not Used
Bad Debt Expense	BADDEBT	5.4839%	37.8272%	10.1532%	33.2181%	5.0323%	8.2853%	0.0000%	0.0000%	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%	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%	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%	0.0000%	0.6110%	0.0000%	Fixed
Accumulated Investment Tax Credit 1985	ITC85	5.4200%	67.6900%	13.3600%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.9200%	0.0000%	Fixed
Accumulated Investment Tax Credit 1986	ITC86	4.7890%	64.6080%	13.1260%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.9770%	0.0000%	Fixed
Accumulated Investment Tax Credit 1988	ITC88	4.2700%	61.2000%	14.9600%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	2.8600%	0.0000%	Fixed

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2019
13 MONTH AVERAGE FACTORS**

DESCRIPTION	2017 PROTOCOL FACTOR	2017 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%	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%	100.0000%	0.0000%	Situs	
Non-Utility	NUTIL	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	Situs	
System Net Steam Plant	SNPPS	1.4350%	26.2502%	7.6521%	43.5352%	5.9254%	15.1662%	0.0358%	0.0000%	0.0000%	Pg 9.3	
System Net Transmission Plant	SNPT	1.4388%	26.3201%	7.6725%	43.4334%	5.9111%	15.1882%	0.0359%	0.0000%	0.0000%	Pg 9.5	
System Net Production Plant	SNPP	1.4361%	26.2713%	7.6580%	43.4667%	5.9159%	15.1692%	0.0359%	0.0468%	0.0000%	Pg 9.5	
System Net Hydro Plant	SNPPH	1.4306%	26.1699%	7.6287%	43.1856%	5.8774%	15.1015%	0.0357%	0.5705%	0.0000%	Pg 9.4	
System Net Nuclear Plant	SNPPN	1.4388%	26.3201%	7.6725%	43.4334%	5.9111%	15.1882%	0.0359%	0.0000%	0.0000%	Pg 9.4	
System Net Other Production Plant	SNPPO	1.4388%	26.3219%	7.6723%	43.4323%	5.9110%	15.1878%	0.0359%	0.0000%	0.0000%	Pg 9.4	
System Net General Plant	SNPG	2.4355%	29.3238%	6.7130%	39.8736%	6.3968%	15.2425%	0.0148%	0.0000%	0.0000%	Pg 9.6	
System Net Intangible Plant	SNPI	1.8209%	27.0520%	7.7063%	42.4364%	6.3366%	14.6217%	0.0261%	0.0000%	0.0000%	Pg 9.7	
Trojan Plant Allocator	TROJP	1.4288%	26.0809%	7.6448%	43.3919%	6.0039%	15.4140%	0.0356%	0.0000%	0.0000%	Pg 9.12	
Trojan Decommissioning Allocator	TROJD	1.4271%	26.0387%	7.6400%	43.3846%	6.0203%	15.4539%	0.0355%	0.0000%	0.0000%	Pg 9.12	
Income Before Taxes	IBT	2.6802%	28.0476%	5.9878%	40.9302%	6.1894%	13.7106%	1.2863%	1.6753%	-0.5074%	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	2.2216%	25.1857%	6.3515%	44.0640%	5.8010%	14.5538%	0.2478%	0.0000%	1.5746%	Pg 9.9	
Tax Depreciation	TAXDEPR	1.9598%	26.3312%	6.4023%	44.9049%	5.6413%	13.7423%	0.0240%	0.0000%	0.9942%	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	2.2789%	28.1744%	7.9586%	41.3125%	5.5945%	14.6542%	0.0270%	0.0000%	0.0000%	Pg 9.13	
SCHMDT Amortization Expense	SCHMAEXP	1.7769%	27.1681%	7.4051%	37.1283%	5.3773%	13.1780%	0.0254%	7.9409%	0.0000%	Pg 9.13	
System Generation Cholla Transaction	SGCT	1.4393%	26.3295%	7.6752%	43.4490%	5.9132%	15.1936%	0.0000%	0.0000%	0.0000%	Pg 9.18	

**13 MONTH AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
HISTORICAL DECEMBER 2019**

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	7,314,430,972	105,242,229	1,925,163,516	561,197,251	3,176,905,894	432,365,044	1,110,929,647	2,627,392	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
	7,314,430,972	105,242,229	1,925,163,516	561,197,251	3,176,905,894	432,365,044	1,110,929,647	2,627,392	0	0
LESS ACCUMULATED DEPRECIATION										
S	10,846,025	0	0	0	8,871,391	1,226,391	748,243	0	0	0
DGP	(765,397,082)	(11,012,763)	(201,453,065)	(58,724,833)	(332,437,959)	(45,243,566)	(116,249,960)	(274,936)	0	0
DGU	(736,317,493)	(10,594,357)	(193,799,296)	(56,493,711)	(319,807,705)	(43,524,636)	(111,833,297)	(264,490)	0	0
SG	(1,490,892,214)	(21,451,405)	(392,403,908)	(114,388,203)	(647,545,145)	(88,128,479)	(226,439,537)	(535,538)	0	0
SSGCH	(246,500,340)	(3,546,721)	(64,879,068)	(18,912,656)	(107,063,473)	(14,570,939)	(37,438,939)	(88,545)	0	0
	(3,228,261,105)	(46,605,246)	(852,535,336)	(248,519,403)	(1,397,982,890)	(190,241,230)	(491,213,491)	(1,163,509)	0	0

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2019
13 MONTH AVERAGE FACTORS
DESCRIPTION**

**2017 PROTOCOL
FACTOR**

		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
TOTAL NET STEAM PLANT		4,086,169,868	58,636,983	1,072,628,179	312,677,848	1,778,923,003	242,123,814	619,716,156	1,463,883	0	0
SNPPS											
SYSTEM NET PLANT PRODUCTION STEAM		100.0000%	1.4350%	26.2502%	7.6521%	43.5352%	5.9254%	15.1662%	0.0358%	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	1,077,728,210	15,506,677	283,658,843	82,688,334	468,093,980	63,705,845	163,687,404	387,127	0	0	0
	1,077,728,210	15,506,677	283,658,843	82,688,334	468,093,980	63,705,845	163,687,404	387,127	0	0	0
LESS ACCUMULATED DEPRECIATION (incl hydro amortization)											
S	3,600,961	0	0	0	0	0	0	0	3,600,961	0	0
DGP	(174,168,301)	(2,505,986)	(45,841,223)	(13,363,004)	(75,647,211)	(10,295,303)	(26,453,012)	(62,562)	0	0	0
DGU	(30,652,422)	(441,036)	(8,067,740)	(2,351,797)	(13,313,388)	(1,811,903)	(4,655,548)	(11,011)	0	0	0
SG	(245,307,609)	(3,529,560)	(64,565,140)	(18,821,144)	(106,545,429)	(14,500,436)	(37,257,785)	(88,116)	0	0	0
	(446,527,371)	(6,476,582)	(118,474,102)	(34,535,945)	(195,506,029)	(26,607,641)	(68,366,345)	(161,689)	3,600,961	0	0
TOTAL NET HYDRO PRODUCTION PLANT		631,200,839	9,030,096	165,184,741	48,152,389	272,587,951	37,098,204	95,321,060	225,438	3,600,961	0
SNPPH											
SYSTEM NET PLANT PRODUCTION HYDRO		100.0000%	1.4306%	26.1699%	7.6287%	43.1856%	5.8774%	15.1015%	0.0357%	0.5705%	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	4,020,949,224	57,854,625	1,058,316,740	308,505,974	1,746,434,868	237,683,272	610,709,393	1,444,351	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0	0
	4,021,024,209	57,854,625	1,058,391,726	308,505,974	1,746,434,868	237,683,272	610,709,393	1,444,351	0	0	0
LESS ACCUMULATED DEPRECIATION											
S	0	0	0	0	0	0	0	0	0	0	0
DGP	(592,873,211)	(8,530,438)	(156,044,657)	(45,487,997)	(257,504,980)	(35,045,467)	(90,046,708)	(212,964)	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0	0
SG	(418,247,158)	(6,017,866)	(110,082,954)	(32,089,872)	(181,658,952)	(24,723,106)	(63,524,172)	(150,237)	0	0	0
SSGCT	(36,897,464)	(530,892)	(9,711,439)	(2,830,946)	(16,025,822)	(2,181,055)	(5,604,057)	(13,254)	0	0	0

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2019
13 MONTH AVERAGE FACTORS
DESCRIPTION**

**2017 PROTOCOL
FACTOR**

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
	(1,048,017,834)	(15,079,195)	(275,839,051)	(80,408,815)	(455,189,754)	(61,949,828)	(159,174,936)	(376,455)	0	0
TOTAL NET OTHER PRODUCTION PLANT SNPPO	2,973,006,376	42,775,430	782,552,675	228,097,159	1,291,245,114	175,733,644	451,534,457	1,067,897	0	0
SYSTEM NET PLANT PRODUCTION OTHER	100.0000%	1.4388%	26.3219%	7.6723%	43.4323%	5.9110%	15.1878%	0.0359%	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	12,413,108,406	178,603,531	3,267,139,099	952,391,559	5,391,434,741	733,754,161	1,885,326,444	4,458,870	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	12,413,183,392	178,603,531	3,267,214,085	952,391,559	5,391,434,741	733,754,161	1,885,326,444	4,458,870	0	0
LESS ACCUMULATED DEPRECIATION										
S	14,446,986	0	0	0	8,871,391	1,226,391	748,243	0	3,600,961	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	(4,737,253,295)	(68,161,023)	(1,246,848,489)	(363,464,162)	(2,057,550,064)	(280,024,890)	(719,503,014)	(1,701,653)	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	(4,722,806,309)	(68,161,023)	(1,246,848,489)	(363,464,162)	(2,048,678,673)	(278,798,499)	(718,754,771)	(1,701,653)	3,600,961	0
TOTAL NET PRODUCTION PLANT SNPP	7,690,377,083	110,442,508	2,020,365,596	588,927,396	3,342,756,068	454,955,662	1,166,571,673	2,757,218	3,600,961	0
SYSTEM NET PRODUCTION PLANT	100.0000%	1.4361%	26.2713%	7.6580%	43.4667%	5.9159%	15.1692%	0.0359%	0.0468%	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	6,436,305,751	92,607,500	1,694,040,323	493,823,390	2,795,506,274	380,457,978	977,558,323	2,311,963		
	6,436,305,751	92,607,500	1,694,040,323	493,823,390	2,795,506,274	380,457,978	977,558,323	2,311,963		
LESS ACCUMULATED DEPRECIATION										
DGP	(354,052,614)	(5,094,215)	(93,186,904)	(27,164,568)	(153,777,080)	(20,928,487)	(53,774,182)	(127,178)		
DGU	(421,321,086)	(6,062,094)	(110,892,014)	(32,325,718)	(182,994,063)	(24,904,809)	(63,991,045)	(151,341)		
SG	(1,040,008,905)	(14,963,960)	(273,731,095)	(79,794,333)	(451,711,204)	(61,476,210)	(157,958,525)	(373,578)		
	(1,815,382,605)	(26,120,270)	(477,810,013)	(139,284,619)	(788,482,347)	(107,309,507)	(275,723,753)	(652,097)		
TOTAL NET TRANSMISSION PLANT SNPT	4,620,923,146	66,487,230	1,216,230,310	354,538,771	2,007,023,927	273,148,471	701,834,570	1,659,866		
SYSTEM NET PLANT TRANSMISSION	100.0000%	1.4388%	26.3201%	7.6725%	43.4334%	5.9111%	15.1882%	0.0359%		
DISTRIBUTION:	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC		
DISTRIBUTION PLANT - PACIFIC POWER										
S	3,592,318,436	276,802,157	2,158,855,130	525,026,658	0	0	631,634,491	0		
LESS ACCUMULATED DEPRECIATION										
S	(1,680,596,924)	(138,953,086)	(1,022,444,977)	(254,197,119)	0	0	(265,001,742)	0		
	1,911,721,512	137,849,072	1,136,410,153	270,829,539	0	0	366,632,749	0		
DNPDP										
DIVISION NET PLANT DISTRIBUTION PACIFIC POWER	100.0000%	7.2107%	59.4443%	14.1668%	0.0000%	0.0000%	19.1781%	0.0000%		

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DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER

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S	3,551,985,262	0	0	0	3,051,930,252	361,562,521	138,492,489	0	
LESS ACCUMULATED DEPRECIATION									
S	(1,207,043,547)	0	0	0	(998,892,349)	(149,321,077)	(58,830,121)	0	
	2,344,941,715	0	0	0	2,053,037,904	212,241,444	79,662,368	0	
DNPDU									
DIVISION NET PLANT DISTRIBUTION R.M.P.	100.0000%	0.0000%	0.0000%	0.0000%	87.5518%	9.0510%	3.3972%	0.0000%	
TOTAL NET DISTRIBUTION PLANT	4,256,663,227	137,849,072	1,136,410,153	270,829,539	2,053,037,904	212,241,444	446,295,117	0	
DNPD									
DIVISION NET PLANT DISTRIBUTION	100.0000%	3.2384%	26.6972%	6.3625%	48.2312%	4.9861%	10.4846%	0.0000%	

GENERAL:

GENERAL PLANT

TOTAL California Oregon Washington Utah Idaho Wyoming FERC

S	655,356,462	19,869,523	214,345,047	48,567,590	230,894,736	44,667,203	97,012,364	0
DGP	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0
SE	3,772,375	51,798	933,505	282,576	1,628,167	246,032	629,026	1,271
SG	309,037,237	4,446,521	81,338,824	23,710,778	134,225,372	18,267,573	46,937,162	111,008
SO	315,706,687	6,689,190	86,954,174	23,956,956	135,748,141	18,054,753	44,222,975	80,497
CN	17,517,830	419,804	5,472,707	1,214,285	8,375,169	735,718	1,300,149	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	(18,046,324)	(191,229)	(5,393,872)	(956,316)	(8,890,236)	(734,599)	(1,875,765)	(4,306)
	1,283,344,269	31,285,606	383,650,383	96,775,869	501,981,349	81,236,680	188,225,911	188,471

LESS ACCUMULATED DEPRECIATION

S	(258,927,749)	(7,902,058)	(88,777,739)	(25,860,663)	(85,221,509)	(17,178,227)	(33,987,553)	0
DGP	(864,020)	(12,432)	(227,411)	(66,292)	(375,273)	(51,073)	(131,229)	(310)
DGU	(2,957,865)	(42,559)	(778,512)	(226,941)	(1,284,701)	(174,843)	(449,246)	(1,062)
SE	(1,606,021)	(22,052)	(397,423)	(120,302)	(693,163)	(104,744)	(267,797)	(541)
SG	(113,340,150)	(1,630,772)	(29,831,209)	(8,695,985)	(49,227,478)	(6,699,676)	(17,214,317)	(40,713)
SO	(110,617,675)	(2,343,766)	(30,467,104)	(8,394,066)	(47,563,591)	(6,326,045)	(15,494,897)	(28,205)
CN	(6,399,767)	(153,366)	(1,999,337)	(443,613)	(3,059,690)	(268,779)	(474,982)	0
SSGCT	(110,882)	(1,595)	(29,184)	(8,507)	(48,160)	(6,554)	(16,841)	(40)
SSGCH	(2,711,121)	(39,008)	(713,569)	(208,010)	(1,177,532)	(160,258)	(411,770)	(974)
	(497,535,250)	(12,147,609)	(153,221,489)	(44,024,379)	(188,651,097)	(30,970,200)	(68,448,632)	(71,845)

TOTAL NET GENERAL PLANT

SNPG

SYSTEM NET GENERAL PLANT

	785,809,019	19,137,997	230,428,895	52,751,490	313,330,252	50,266,480	119,777,279	116,626
	100.0000%	2.4355%	29.3238%	6.7130%	39.8736%	6.3968%	15.2425%	0.0148%

MINING:

GENERAL MINING PLANT

LESS ACCUMULATED DEPRECIATION

TOTAL California Oregon Washington Utah Idaho Wyoming FERC

SE	1,854,828	25,468	458,992	138,939	800,549	120,971	309,284	625
SE	0	0	0	0	0	0	0	0
	1,854,828	25,468	458,992	138,939	800,549	120,971	309,284	625
SNPM								
SYSTEM NET PLANT MINING	100.0000%	1.3731%	24.7458%	7.4907%	43.1603%	6.5220%	16.6745%	0.0337%

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	(9,058,827)	481,167	4,614,381	2,036,363	(26,190,998)	4,371,145	5,629,114	0			
DGP	0	0	0	0	0	0	0	0			
DGU	0	0	0	0	0	0	0	0			
SE	0	0	0	0	0	0	0	0			
CN	176,932,374	4,240,072	55,275,054	12,264,432	84,590,299	7,430,844	13,131,672	0			
SG	367,901,449	5,293,477	96,831,927	28,227,115	159,792,100	21,747,109	55,877,570	132,153			
SO	390,075,918	8,264,924	107,437,474	29,600,360	167,725,559	22,307,809	54,640,330	99,460			
SSGCT	0	0	0	0	0	0	0	0			
SSGCH	0	0	0	0	0	0	0	0			
	925,850,914	18,279,640	264,158,838	72,128,270	385,916,960	55,856,907	129,278,687	231,612			
LESS ACCUMULATED AMORTIZATION											
S	29,187,452	(2,672)	(105,948)	(4,535)	30,385,088	(930,856)	(153,625)	0			
DGP	0	0	0	0	0	0	0	0			
DGU	(489,827)	(7,048)	(128,923)	(37,582)	(212,748)	(28,954)	(74,396)	(176)			
SE	0	0	0	0	0	0	0	0			
CN	(137,086,578)	(3,285,193)	(42,826,917)	(9,502,439)	(65,540,264)	(5,757,392)	(10,174,373)	0			
SG	(201,434,853)	(2,898,305)	(53,017,799)	(15,455,021)	(87,490,001)	(11,907,063)	(30,594,307)	(72,357)			
SO	(291,767,035)	(6,181,957)	(80,360,545)	(22,140,330)	(125,454,525)	(16,685,684)	(40,869,601)	(74,393)			
SSGCT	0	0	0	0	0	0	0	0			
SSGCH	(21,945)	(316)	(5,776)	(1,684)	(9,531)	(1,297)	(3,333)	(8)			
	(601,612,785)	(12,375,490)	(176,445,907)	(47,141,590)	(248,321,982)	(35,311,246)	(81,869,636)	(146,934)			
TOTAL NET INTANGIBLE PLANT	324,238,129	5,904,150	87,712,930	24,986,680	137,594,977	20,545,662	47,409,051	84,678			
SNPI											
SYSTEM NET INTANGIBLE PLANT	100.0000%	1.8209%	27.0520%	7.7063%	42.4364%	6.3366%	14.6217%	0.0261%			
GROSS PLANT:											
	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NUTIL	
PRODUCTION PLANT	12,413,183,392	178,603,531	3,267,214,085	952,391,559	5,391,434,741	733,754,161	1,885,326,444	4,458,870	0	0	
TRANSMISSION PLANT	6,436,305,751	92,607,500	1,694,040,323	493,823,390	2,795,506,274	380,457,978	977,558,323	2,311,963	0	0	
DISTRIBUTION PLANT	7,144,303,698	276,802,157	2,158,855,130	525,026,658	3,051,930,252	361,562,521	770,126,980	0	0	0	
GENERAL PLANT	1,285,199,097	31,311,074	384,109,375	96,914,808	502,781,898	81,357,651	188,535,195	189,096	0	0	
INTANGIBLE PLANT	925,850,914	18,279,640	264,158,838	72,128,270	385,916,960	55,856,907	129,278,687	231,612	0	0	
TOTAL GROSS PLANT	28,204,842,852	597,603,903	7,768,377,751	2,140,284,685	12,127,570,125	1,612,989,217	3,950,825,629	7,191,542	0	0	
GPS											
GROSS PLANT-SYSTEM FACTOR	100.0000%	2.1188%	27.5427%	7.5884%	42.9982%	5.7188%	14.0076%	0.0255%	0.0000%	0.0000%	
ACCUMULATED DEPRECIATION AND AMORTIZATION											
PRODUCTION PLANT	(4,722,806,309)	(68,161,023)	(1,246,848,489)	(363,464,162)	(2,048,678,673)	(278,798,499)	(718,754,771)	(1,701,653)	3,600,961	0	
TRANSMISSION PLANT	(1,815,382,605)	(26,120,270)	(477,810,013)	(139,284,619)	(788,482,347)	(107,309,507)	(275,723,753)	(652,097)	0	0	
DISTRIBUTION PLANT	(2,887,640,471)	(138,953,086)	(1,022,444,977)	(254,197,119)	(998,892,349)	(149,321,077)	(323,831,863)	0	0	0	
GENERAL PLANT	(497,535,250)	(12,147,609)	(153,221,489)	(44,024,379)	(188,651,097)	(30,970,200)	(68,448,632)	(71,845)	0	0	
INTANGIBLE PLANT	(601,612,785)	(12,375,490)	(176,445,907)	(47,141,590)	(248,321,982)	(35,311,246)	(81,869,636)	(146,934)	0	0	
	(10,524,977,420)	(257,757,478)	(3,076,770,876)	(848,111,869)	(4,273,026,447)	(601,710,528)	(1,468,628,655)	(2,572,529)	3,600,961	0	
NET PLANT	17,679,865,432	339,846,425	4,691,606,876	1,292,172,816	7,854,543,678	1,011,278,689	2,482,196,974	4,619,013	3,600,961	0	
SNP											
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	1.9222%	26.5364%	7.3087%	44.4265%	5.7199%	14.0397%	0.0261%	0.0204%	0.0000%	
NON-UTILITY RELATED INTEREST PERCENTAGE											
INT	0.0000%										
INTEREST FACTOR SNP - NON-UTILITY	114.0397%	1.9222%	26.5364%	7.3087%	44.4265%	5.7199%	14.0397%	0.0261%	0.0204%	0.0000%	

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		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
TOTAL GROSS PLANT (LESS SO FACTOR) SO	27,500,769,153	582,685,997	7,574,456,782	2,086,857,046	11,824,831,223	1,572,724,385	3,852,201,700	7,012,020	0	0	
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.1188%	27.5427%	7.5884%	42.9982%	5.7188%	14.0076%	0.0255%	0.0000%	0.0000%	

IBT

INCOME BEFORE TAXES

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
INCOME BEFORE STATE TAXES	1,026,960,211	27,270,116	289,548,350	61,310,442	422,802,624	63,573,138	139,591,909	13,247,481	16,420,204	(6,804,053)
Interest Synchronization	19,528,902	777,425	3,967,100	1,351,242	5,527,265	1,198,717	3,887,851	213,549	1,111,748	1,494,005
	1,046,489,112	28,047,542	293,515,450	62,661,683	428,329,889	64,771,855	143,479,760	13,461,030	17,531,951	(5,310,048)
INCOME BEFORE TAXES (FACTOR)	100.0000%	2.6802%	28.0476%	5.9878%	40.9302%	6.1894%	0	1.2863%	1.6753%	-0.5074%

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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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		25,716,917	2,210,785	16,482,819	6,149,542	(3,324,364)	(152,924)	5,725,795	(2,463)	0	(1,372,273)
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		68,891,118	175,906	(107,839)	381,721	56,767,992	8,623,187	2,726,748	323,403	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)		2,762,282,894	61,080,831	703,154,258	174,923,341	1,205,417,836	157,259,027	407,334,163	6,757,257	0	46,356,181
Total Deferred Taxes		2,856,890,929	63,467,522	719,529,238	181,454,604	1,258,861,464	165,729,290	415,786,706	7,078,197	0	44,983,908
Percentage of Total (DITBAL)		100.0000%	2.2216%	25.1857%	6.3515%	44.0640%	5.8010%	0	0.2478%	0.0000%	1.5746%

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BADDEBT	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NUTIL
Account 904 Balance	13,068,251	716,643	4,943,357	1,326,852	4,341,019	657,633	1,082,747	0	0	0
Bad Debts Expense Allocation Factor - BADDEBT		5.4839%	37.8272%	10.1532%	33.2181%	5.0323%	8.2853%	0.0000%	0.0000%	0.0000%

Customer Factors	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Total Electric Customers	1,985,058	47,571	620,148	137,598	949,044	83,369	147,328	0	0	0
CN Customer System factor - CN		2.3964%	31.2408%	6.9317%	47.8094%	4.1998%	7.4219%	0.0000%	0.0000%	0.0000%
Pacific Power Customers	936,295	47,571	620,148	137,598	0	0	130,978	0	0	0
CNP Customer Service Pacific Power factor - CNP		5.08%	66.23%	14.70%	0.00%	0.00%	13.99%	0.00%	0.00%	0.00%
Rocky Mountain Power Customers	1,048,763	0	0	0	949,044	83,369	16,350	0	0	0
CNU Customer Service R.M.P. factor - CNU		0.00%	0.00%	0.00%	90.49%	7.95%	1.56%	0.00%	0.00%	0.00%

CIAC	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
TOTAL NET DISTRIBUTION PLANT	4,256,663,227	137,849,072	1,136,410,153	270,829,539	2,053,037,904	212,241,444	446,295,117	0	0	0
CIAC FACTOR: Same as (SNPD Factor)	100.00%	3.24%	26.70%	6.36%	48.23%	4.99%	10.48%	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
HISTORICAL DECEMBER 2019
13 MONTH AVERAGE FACTORS**

**2017 PROTOCOL
FACTOR**

DESCRIPTION		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Excise Tax (Superfund)			California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY	
Total Taxable Income		980,336,217	26,032,053	276,402,855	58,526,947	403,607,385	60,686,918	133,254,436	12,646,045	15,674,726	(6,495,149)	
Less Other Electric Items:												
419 OTH		0	0	0	0	0	0	0	0	0	0	
432 OTH		0	0	0	0	0	0	0	0	0	0	
40910 OTH		0	0	0	0	0	0	0	0	0	0	
SCHMDT OTH		0	0	0	0	0	0	0	0	0	0	
SCHMDT (Steam) OTH												
Total Taxable Income Excluding Other		980,336,217	26,032,053	276,402,855	58,526,947	403,607,385	60,686,918	133,254,436	12,646,045	15,674,726	(6,495,149)	
Excise Tax (Superfund) Factor - EXCTAX		100.0000%	2.6554%	28.1947%	5.9701%	41.1703%	6.1904%	13.5927%	1.2900%	1.5989%	-0.6625%	
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	244,696	4,476,147	1,304,825	7,386,539	1,005,280	2,582,993	6,109	0	0	
Dec 1991 Reserve		(7,851,432)										
Dec 1992 Reserve		(8,434,030)										
Average	SG	(8,142,731)	(117,160)	(2,143,173)	(624,748)	(3,536,665)	(481,327)	(1,236,733)	(2,925)	0	0	
Postmerger												
Dec 1991 Plant		4,284,960										
Dec 1992 Plant		3,485,613										
Average	SG	3,885,287	55,903	1,022,610	298,097	1,687,512	229,664	590,105	1,396	0	0	
Dec 1991 Reserve		(129,394)										
Dec 1992 Reserve		(240,609)										
Average	SG	(185,002)	(2,662)	(48,693)	(14,194)	(80,353)	(10,936)	(28,098)	(66)	0	0	
Net Plant		12,564,143	180,777	3,306,892	963,980	5,457,034	742,682	1,908,266	4,513	0	0	
Division Net Plant Nuclear Pacific Power	DNPPNP	100.0000%	1.4388%	26.3201%	7.6725%	43.4334%	5.9111%	15.1882%	0.0359%	0.0000%	0.0000%	
Division Net Plant Nuclear Rocky Mountain Power	DNPPNP	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
System Net Nuclear Plant	SNNP	100.0000%	1.4388%	26.3201%	7.6725%	43.4334%	5.9111%	15.1882%	0.0359%	0.0000%	0.0000%	
Account 182.22		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY	
Pre-merger	(101)											
		17,094,202	245,957	4,499,206	1,311,547	7,424,593	1,010,459	2,596,300	6,140	0	0	
	(108) SG	(8,434,030)	(121,351)	(2,219,843)	(647,098)	(3,663,186)	(498,546)	(1,280,976)	(3,030)	0	0	
Post-merger	(101)											
		3,485,613	50,152	917,416	267,432	1,513,920	206,039	529,402	1,252	0	0	
	(108) SG	(240,609)	(3,462)	(63,328)	(18,461)	(104,505)	(14,223)	(36,544)	(86)	0	0	
	(107) SG	1,778,549	25,590	468,115	136,459	772,484	105,132	270,129	639	0	0	
	(120) SE	1,975,759	27,129	488,917	147,998	852,743	128,858	329,449	666	0	0	
	(228) SG	7,220,849	103,896	1,900,533	554,017	3,136,260	426,833	1,096,716	2,594	0	0	
	(228) SG	1,472,376	21,185	387,530	112,968	639,503	87,034	223,627	529	0	0	
	(228) SNNP	3,531,000	50,805	929,362	270,915	1,533,633	208,722	536,295	1,268	0	0	

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2019
13 MONTH AVERAGE FACTORS
DESCRIPTION**

**2017 PROTOCOL
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	23,933 423,833	431,325 7,739,234	130,564 2,266,340	752,294 12,857,740	113,679 1,773,988	290,641 4,555,039	587 10,559	0 0	0 0
Revised Study	(228) SNNP	112,680	1,621	29,657	8,645	48,941	6,661	17,114	40	0	0
December 1993 Adj.	(228) SE	941,950	12,934	233,093	70,558	406,548	61,434	157,066	317	0	0
Adjusted Acct 182.22		1,054,630	14,555	262,751	79,204	455,489	68,094	174,180	358	0	0
TROJP		100.0000%	1.4288%	26.0809%	7.6448%	43.3919%	6.0039%	15.4140%	0.0356%	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	103,896	1,900,533	554,017	3,136,260	426,833	1,096,716	2,594	0	0
- Postmerger	SG	1,472,376	21,185	387,530	112,968	639,503	87,034	223,627	529	0	0
Storage Facility	SE	1,743,025	23,933	431,325	130,564	752,294	113,679	290,641	587	0	0
Transition Costs	SNNP	3,531,000	50,805	929,362	270,915	1,533,633	208,722	536,295	1,268	0	0
Total Acct 228.42		13,967,250	199,819	3,648,750	1,068,464	6,061,690	836,268	2,147,280	4,978	0	0
Transition Costs	SNNP	112,680	1,621	29,657	8,645	48,941	6,661	17,114	40	0	0
Storage Facility	SE	941,950	12,934	233,093	70,558	406,548	61,434	157,066	317	0	0
December 1993 Adj.		1,054,630	14,555	262,751	79,204	455,489	68,094	174,180	358	0	0
Adjusted Acct 228.42		15,021,880	214,374	3,911,501	1,147,667	6,517,179	904,362	2,321,460	5,336	0	0
TROJD		100.0000%	1.4271%	26.0387%	7.6400%	43.3846%	6.0203%	15.4539%	0.0355%	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	50,041,742	912,935	13,752,607	3,723,421	18,134,657	2,688,257	6,554,523	12,337	4,263,005	0
Amortization of Other Electric Plant	Acct 405	0	0	0	0	0	0	0	0	0	0
Amortization of Plant Acquisitions	Acct 406	5,083,195	68,799	1,258,510	366,864	2,378,429	282,644	726,232	1,718	0	0
Amort of Prop. Losses, Unrecovered Plant, etc.	Acct 407	124,290	0	(966)	966	0	0	0	0	124,290	0
Total Amortization Expense :		55,249,227	981,733	15,010,151	4,091,251	20,513,086	2,970,901	7,280,755	14,055	4,387,295	0
Schedule M Amortization Factor		100.0000%	1.7769%	27.1681%	7.4051%	37.1283%	5.3773%	13.1780%	0.0254%	7.9409%	0.0000%
SCHMD		TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Depreciation Expense :											
Steam	Acct 403.1	245,513,947	3,532,528	64,619,448	18,836,975	106,635,049	14,512,632	37,289,124	88,190	0	0
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	41,515,627	597,339	10,926,943	3,185,272	18,031,647	2,454,040	6,305,472	14,913	0	0
Other	Acct 403.4	128,265,418	1,845,521	33,759,551	9,841,121	55,710,029	7,581,927	19,481,195	46,074	0	0
Transmission	Acct 403.5	112,507,659	1,618,794	29,612,097	8,632,112	48,865,899	6,650,467	17,087,877	40,413	0	0
Distribution	Acct 403.6	161,981,289	8,162,018	54,651,488	14,532,905	56,556,825	7,262,954	20,815,098	0	0	0
General	Acct 403.7&8	41,351,407	905,426	12,423,116	3,159,502	16,250,963	2,441,395	6,163,464	7,540	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 :		731,135,346	16,661,628	205,992,643	58,187,888	302,050,413	40,903,416	107,142,229	197,130	0	0

OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2019
13 MONTH AVERAGE FACTORS
DESCRIPTION

DESCRIPTION	2017 PROTOCOL FACTOR	2017 PROTOCOL FACTOR									Page Ref.
		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	
Schedule M Depreciation Factor	100.0000%	2.2789%	28.1744%	7.9586%	41.3125%	5.5945%	14.6542%	0.0270%	0.0000%	0.0000%	
<u>TAXDEPR</u>		<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wyoming</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
Production	S	0									
Transmission	S	0									
Distribution	S	0									
General	S	0									
Mining	S	0									
Intangible	S	0									
Non-Utility Plant	NUTIL	0									
Total		696,126,889	13,642,552	183,298,782	44,568,184	312,595,166	39,270,340	95,663,874	167,352	0	6,920,639
Tax Depreciation Factor	100.0000%	1.9598%	26.3312%	6.4023%	44.9049%	5.6413%	13.7423%	0.0240%	0.0000%	0.9942%	

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2019
COINCIDENTAL PEAKS**

HISTORICAL LOADS (CP)											
Non-FERC											
Month	Day	Time	CA	OR	WA	UT	ID	WY	FERC	UT	Total
Jan-19	2	18	123	2,170	681	3,555	482	1,253		3	8,269
Feb-19	7	8	145	2,632	895	3,246	379	1,304		3	8,604
Mar-19	4	8	126	2,518	794	3,112	406	1,260		3	8,218
Apr-19	10	8	119	1,958	550	3,028	401	1,109		2	7,167
May-19	13	18	105	1,632	543	3,405	485	1,137		2	7,311
Jun-19	28	18	113	1,695	557	4,338	738	1,238		3	8,681
Jul-19	22	17	122	2,276	761	5,195	726	1,248		4	10,334
Aug-19	5	17	132	2,434	767	4,992	624	1,268		4	10,220
Sep-19	4	16	113	2,089	692	4,823	586	1,347		3	9,652
Oct-19	31	8	126	2,340	727	3,210	436	1,194		3	8,036
Nov-19	26	18	119	2,262	663	3,389	424	1,221		3	8,081
Dec-19	17	18	127	2,303	734	3,503	520	1,309		3	8,498
			1,470	26,308	8,364	45,797	6,208	14,888		37	103,072

- (less)

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

Non-FERC											
Month	Day	Time	CA	OR	WA	UT	ID	WY	FERC	UT	Total
Jan-19	2	18	-	-	-	(80)	-	-		-	(80)
Feb-19	7	8	-	-	-	-	-	-		-	-
Mar-19	4	8	-	-	-	-	-	-		-	-
Apr-19	10	8	-	-	-	-	-	-		-	-
May-19	13	18	-	-	-	(47)	-	-		-	(47)
Jun-19	28	18	-	-	-	(315)	(148)	-		-	(463)
Jul-19	22	17	-	-	-	(330)	(145)	-		-	(475)
Aug-19	5	17	-	-	-	(284)	(75)	-		-	(359)
Sep-19	4	16	-	-	-	(297)	-	-		-	(297)
Oct-19	31	8	-	-	-	-	-	-		-	-
Nov-19	26	18	-	-	-	-	-	-		-	-
Dec-19	17	18	-	-	-	(106)	-	-		-	(106)
			-	-	-	(1,458)	(368)	-		-	(1,826)

= equals

COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES

Non-FERC											
Month	Day	Time	CA	OR	WA	UT	ID	WY	FERC	UT	Total
Jan-19	2	18	123	2,170	681	3,475	482	1,253		3	8,189
Feb-19	7	8	145	2,632	895	3,246	379	1,304		3	8,604
Mar-19	4	8	126	2,518	794	3,112	406	1,260		3	8,218
Apr-19	10	8	119	1,958	550	3,028	401	1,109		2	7,167
May-19	13	18	105	1,632	543	3,359	485	1,137		2	7,264
Jun-19	28	18	113	1,695	557	4,023	590	1,238		3	8,219
Jul-19	22	17	122	2,276	761	4,865	581	1,248		4	9,859
Aug-19	5	17	132	2,434	767	4,708	549	1,268		4	9,861
Sep-19	4	16	113	2,089	692	4,526	586	1,347		3	9,356
Oct-19	31	8	126	2,340	727	3,210	436	1,194		3	8,036
Nov-19	26	18	119	2,262	663	3,389	424	1,221		3	8,081
Dec-19	17	18	127	2,303	734	3,397	520	1,309		3	8,392
			1,529	25,938	8,141	42,949	5,643	14,888		35	101,246

+ plus

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

Non-FERC											
Month	Day	Time	CA	OR	WA	UT	ID	WY	FERC	UT	Total
Jan-19	2	18	-	47	-	-	-	-		-	47
Feb-19	7	8	-	49	-	-	-	-		-	49
Mar-19	4	8	-	47	-	-	-	-		-	47
Apr-19	10	8	-	46	-	-	-	-		-	46
May-19	13	18	-	48	-	-	-	-		-	48
Jun-19	28	18	-	48	-	-	-	-		-	48
Jul-19	22	17	-	50	-	-	72	-		-	122
Aug-19	5	17	-	50	-	-	-	-		-	50
Sep-19	4	16	-	49	-	127	130	-		-	306
Oct-19	31	8	-	47	-	-	72	-		-	119
Nov-19	26	18	-	47	-	-	-	-		-	47
Dec-19	17	18	-	47	-	-	-	-		-	47
			-	576	-	-	-	-		-	977

= 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-19	2	18	123	2,217	681	3,475	482	1,253	3	8,236
Feb-19	7	8	145	2,681	895	3,246	379	1,304	3	8,653
Mar-19	4	8	126	2,564	794	3,112	406	1,260	3	8,264
Apr-19	10	8	119	2,004	550	3,028	401	1,109	2	7,213
May-19	13	18	105	1,681	543	3,359	485	1,137	2	7,313
Jun-19	28	18	113	1,743	557	4,023	590	1,238	3	8,267
Jul-19	22	17	122	2,327	761	4,865	653	1,248	4	9,981
Aug-19	5	17	132	2,484	767	4,708	549	1,268	4	9,912
Sep-19	4	16	113	2,139	692	4,653	715	1,347	3	9,662
Oct-19	31	8	126	2,387	727	3,210	508	1,194	3	8,155
Nov-19	26	18	119	2,308	663	3,389	424	1,221	3	8,128
Dec-19	17	18	127	2,350	734	3,397	520	1,309	3	8,439
			1,470	26,884	8,364	44,466	6,114	14,888	37	102,222

+ plus

Adjustment for Coincidental System Peaks Temperature Adjustment

Month	Day	Time	Non-FERC						FERC	Total
			CA	OR	WA	UT	ID	WY	UT	
Jan-19	2	18	(4)	71	81	(27)	1	17	-	139
Feb-19	7	8	(9)	(168)	(200)	(9)	(13)	(13)	-	(413)
Mar-19	4	8	(2)	(129)	(136)	(6)	(18)	(39)	-	(331)
Apr-19	10	8	8	123	8	37	(3)	(6)	-	166
May-19	13	18	(0)	7	(16)	54	(75)	10	-	(20)
Jun-19	28	18	(0)	(6)	3	(7)	75	(2)	-	62
Jul-19	22	17	1	109	75	(49)	(21)	6	-	121
Aug-19	5	17	0	29	22	(38)	(133)	6	-	(113)
Sep-19	4	16	0	8	(54)	(499)	(183)	(20)	-	(748)
Oct-19	31	8	(8)	(104)	(184)	(154)	61	(37)	-	(425)
Nov-19	26	18	(2)	(5)	(133)	17	(31)	(15)	-	(168)
Dec-19	17	18	17	231	(38)	76	(23)	13	-	275
			32	452	114	(599)	34	(82)	-	(1,455)

= equals

NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)

Month	Day	Time	Non-FERC						FERC	Total
			CA	OR	WA	UT	ID	WY	UT	
Jan-19	2	18	119	2,288	762	3,448	484	1,270	3	8,375
Feb-19	7	8	136	2,513	695	3,237	366	1,291	3	8,240
Mar-19	4	8	124	2,435	659	3,105	388	1,220	3	7,933
Apr-19	10	8	126	2,126	558	3,065	398	1,102	2	7,379
May-19	13	18	105	1,688	528	3,412	411	1,147	2	7,293
Jun-19	28	18	113	1,737	560	4,016	664	1,236	3	8,329
Jul-19	22	17	123	2,436	836	4,817	633	1,254	4	10,102
Aug-19	5	17	132	2,514	789	4,670	416	1,275	4	9,799
Sep-19	4	16	113	2,147	638	4,154	532	1,326	3	8,914
Oct-19	31	8	119	2,283	543	3,056	569	1,157	3	7,729
Nov-19	26	18	117	2,304	530	3,406	394	1,206	3	7,960
Dec-19	17	18	144	2,581	695	3,473	497	1,321	3	8,714
			1,472	27,051	7,792	43,859	5,751	14,806	37	100,768

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2019
ENERGY**

		HISTORICAL LOADS (MWH)								
		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY	UT	Total	
2018	1	72,439	1,343,149	428,440	2,233,345	291,330	873,310.20	1,971	5,243,984	
2018	2	72,424	1,317,556	425,635	1,975,055	257,181	817,761.88	1,690	4,867,304	
2018	3	69,250	1,270,849	393,385	2,029,492	247,493	851,498.41	1,631	4,863,598	
2018	4	56,867	1,058,807	303,385	1,884,023	267,400	795,217.75	1,398	4,367,099	
2018	5	64,850	1,049,025	320,262	1,950,263	302,457	811,103.15	1,413	4,499,373	
2018	6	68,523	1,099,297	352,262	2,120,177	399,479	796,681.01	1,438	4,837,858	
2018	7	77,044	1,199,718	384,550	2,643,071	491,532	838,897.59	1,927	5,636,739	
2018	8	77,314	1,240,290	397,700	2,599,080	388,012	855,281.64	1,923	5,559,602	
2018	9	57,895	1,069,707	352,039	2,131,580	315,932	803,693	1,524	4,732,369	
2018	10	59,594	1,152,835	371,996	1,983,670	300,847	828,410	1,516	4,698,868	
2018	11	65,290	1,210,111	393,483	2,018,321	257,399	812,847	1,634	4,759,085	
2018	12	74,268	1,341,876	436,258	2,211,195	320,146	877,633	1,991	5,263,368	
		815,759	14,353,220	4,559,396	25,779,274	3,839,208	9,962,334	20,056	59,329,247	

- (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
2018	1	-	-	-	(8,140)	-	-	-	(8,140)
2018	2	-	-	-	-	-	-	-	-
2018	3	-	-	-	-	-	-	-	-
2018	4	-	-	-	-	-	-	-	-
2018	5	-	-	-	-	-	-	-	-
2018	6	-	-	-	(2,546)	-	-	-	(2,546)
2018	7	-	-	-	(6,296)	-	-	-	(6,296)
2018	8	-	-	-	(5,665)	-	-	-	(5,665)
2018	9	-	-	-	(1,911)	-	-	-	(1,911)
2018	10	-	-	-	-	-	-	-	-
2018	11	-	-	-	-	-	-	-	-
2018	12	-	-	-	(8,913)	-	-	-	(8,913)
		-	-	-	(33,471)	-	-	-	(33,471)

= equals

LOADS SERVED FROM COMPANY RESOURCES (NPC)

		Non-FERC					FERC		
Year	Month	CA	OR	WA	UT	ID	WY	UT	Total
2018	1	72,439	1,343,149	428,440	2,225,205	291,330	873,310	1,971	5,235,844
2018	2	72,424	1,317,556	425,635	1,975,055	257,181	817,762	1,690	4,867,304
2018	3	69,250	1,270,849	393,385	2,029,492	247,493	851,498	1,631	4,863,598
2018	4	56,867	1,058,807	303,385	1,884,023	267,400	795,218	1,398	4,367,099
2018	5	64,850	1,049,025	320,262	1,950,263	302,457	811,103	1,413	4,499,373
2018	6	68,523	1,099,297	352,262	2,117,631	399,479	796,681	1,438	4,835,312
2018	7	77,044	1,199,718	384,550	2,636,775	491,532	838,898	1,927	5,630,444
2018	8	77,314	1,240,290	397,700	2,593,416	388,012	855,282	1,923	5,553,937
2018	9	57,895	1,069,707	352,039	2,129,670	315,932	803,693	1,524	4,730,458
2018	10	59,594	1,152,835	371,996	1,983,670	300,847	828,410	1,516	4,698,868
2018	11	65,290	1,210,111	393,483	2,018,321	257,399	812,847	1,634	4,759,085
2018	12	74,268	1,341,876	436,258	2,202,282	320,146	877,633	1,991	5,254,455
		815,759	14,353,220	4,559,396	25,745,804	3,839,208	9,962,334	20,056	59,295,776

+ 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
2018	1	-	34,517	-	85	85	-	-	34,687
2018	2	-	31,471	-	100	8,437	-	-	40,008
2018	3	-	34,254	-	49	29	-	-	34,332
2018	4	-	31,372	-	211	119	-	-	31,702
2018	5	-	34,178	-	108	105	-	-	34,391
2018	6	-	32,883	-	193	161	-	-	33,238
2018	7	-	34,403	-	98	5,018	-	-	39,519
2018	8	-	34,377	-	297	224	-	-	34,898
2018	9	-	32,943	-	298	2,441	-	-	35,681
2018	10	-	33,736	-	166	3,468	-	-	37,371
2018	11	-	32,563	-	149	79	-	-	32,792
2018	12	-	33,623	-	146	270	-	-	34,039
		-	400,319	-	1,901	20,437	-	-	422,658

= 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		
2018	1	72,439	1,377,665	428,440	2,225,290	291,415	873,310	1,971	5,270,531	
2018	2	72,424	1,349,027	425,635	1,975,156	265,618	817,762	1,690	4,907,312	
2018	3	69,250	1,305,103	393,385	2,029,542	247,522	851,498	1,631	4,897,930	
2018	4	56,867	1,090,179	303,385	1,884,235	267,519	795,218	1,398	4,398,802	
2018	5	64,850	1,083,202	320,262	1,950,371	302,562	811,103	1,413	4,533,764	
2018	6	68,523	1,132,180	352,262	2,117,824	399,640	796,681	1,438	4,868,550	
2018	7	77,044	1,234,121	384,550	2,636,873	496,550	838,898	1,927	5,669,962	
2018	8	77,314	1,274,667	397,700	2,593,712	388,236	855,282	1,923	5,588,835	
2018	9	57,895	1,102,650	352,039	2,129,967	318,373	803,693	1,524	4,766,140	
2018	10	59,594	1,186,572	371,996	1,983,836	304,315	828,410	1,516	4,736,239	
2018	11	65,290	1,242,674	393,483	2,018,471	257,478	812,847	1,634	4,791,877	
2018	12	74,268	1,375,499	436,258	2,202,428	320,416	877,633	1,991	5,288,494	
		815,759	14,753,539	4,559,396	25,747,705	3,859,644	9,962,334	20,056	59,718,434	

+ plus

Temperature Adjustment for Energy

Year	Month	Non-FERC						FERC		Total
		CA	OR	WA	UT	ID	WY	UT		
2018	1	2,916	45,748	11,846	7,579	649	1,828	-	70,566	
2018	2	(6,510)	(93,266)	(70,462)	(5,161)	(1,656)	(13,655)	-	(190,710)	
2018	3	(1,032)	(33,215)	(46,338)	(7,075)	(3,707)	(12,929)	-	(104,296)	
2018	4	2,760	40,436	8,163	12,320	2,027	1,518	-	67,225	
2018	5	493	15,068	(3,959)	38,561	8,765	(4,564)	-	54,364	
2018	6	(182)	(16,490)	(4,381)	49,213	12,401	7,123	-	47,684	
2018	7	256	22,339	19,335	(34,979)	13,309	5,374	-	25,633	
2018	8	(116)	(20,687)	(5,040)	(89,928)	(1,954)	59	-	(117,666)	
2018	9	(275)	3,046	(2,654)	(39,648)	(6,134)	(3,083)	-	(48,748)	
2018	10	(1,765)	(34,382)	(18,031)	(18,277)	(2,961)	(16,033)	-	(91,448)	
2018	11	879	(5,785)	(9,622)	6,620	(70)	(6,720)	-	(14,698)	
2018	12	4,249	55,418	21,121	27,414	2,359	5,501	-	116,063	
		1,673	(21,770)	(100,022)	(53,361)	23,030	(35,581)	-	(186,031)	

= equals

NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH)

Year	Month	Non-FERC						FERC		Total
		CA	OR	WA	UT	ID	WY	UT		
2018	1	75,354	1,423,413	440,285	2,232,869	292,065	875,138	1,971	5,341,096	
2018	2	65,914	1,255,761	355,174	1,969,995	263,962	804,107	1,690	4,716,602	
2018	3	68,218	1,271,887	347,047	2,022,467	243,815	838,569	1,631	4,793,635	
2018	4	59,627	1,130,616	311,548	1,896,555	269,546	796,736	1,398	4,466,026	
2018	5	65,343	1,098,270	316,303	1,988,932	311,328	806,539	1,413	4,588,128	
2018	6	68,341	1,115,691	347,881	2,167,037	412,041	803,804	1,438	4,916,234	
2018	7	77,300	1,256,460	403,885	2,601,894	509,859	844,271	1,927	5,695,595	
2018	8	77,198	1,253,980	392,661	2,503,784	386,282	855,340	1,923	5,471,168	
2018	9	57,620	1,105,696	349,385	2,090,319	312,239	800,609	1,524	4,717,391	
2018	10	57,830	1,152,190	353,964	1,965,559	301,354	812,378	1,516	4,644,791	
2018	11	66,169	1,236,889	383,861	2,025,090	257,408	806,127	1,634	4,777,179	
2018	12	78,516	1,430,917	457,380	2,229,843	322,775	883,135	1,991	5,404,557	
		817,431	14,731,770	4,459,374	25,694,344	3,882,674	9,926,754	20,056	59,532,403	

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2019**

**OREGON RESULTS OF OPERATIONS - HISTORICAL DECEMBER 2019
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	-	990,790	-	-	-	-	-
Displacement	-	-	-	-	-	-	-
Surplus	-	81,272	12,400	-	-	-	-
Total	-	1,072,061	12,400	-	-	-	-
 MC Factor	0.0000%	98.8566%	1.1434%	0.0000%	0.0000%	0.0000%	0.0000%

OREGON
ANNUAL EMBEDDED COSTS
December 2019
13 MONTH AVERAGE BALANCE

Company Owned Hydro - West

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
535 - 545	Hydro Operation & Maintenance Expense	33,684,588				Page 2.6 & 2.7, West only
403HP	Hydro Depreciation Expense	34,078,810				Page 2.13, West only
404IP / 404HP	Hydro Relicensing Amortization	10,956,305				Page 2.15, West only
	Total West Hydro Operating Expense	78,719,703				
330 - 336	Hydro Electric Plant in Service	895,668,225				Page 2.20, West only
302 & 182M	Hydro Relicensing	175,266,123				Page 2.26, West only
108HP	Hydro Accumulated Depreciation Reserve	(366,511,528)				Page 2.30, West only
111IP	Hydro Relicensing Accumulated Reserve	(105,415,501)				Page 2.33, West only
154	Materials and Supplies	7,850				Page 2.28, West only
	West Hydro Net Rate Base	599,015,169				
	Pre-tax Return	9.15%				
	Rate Base Revenue Requirement	54,818,002				
	Annual Embedded Cost					
	West Hydro-Electric Resources	133,537,705	3,358,402	39.76	(34,507,183)	MWh from GRID

Mid C Contracts

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
555	Annual Mid-C Contracts Costs	2,086,969	93,672	22.28	(2,600,114)	GRID
	Grant Reasonable Portion	(559,222)			(559,222)	GRID
		1,527,747			(3,159,336)	

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	Differential	Reference
500 - 514	Steam Operation & Maintenance Expense	1,008,318,887				Page 2.5
535 - 545	East Hydro Operation & Maintenance Expense	12,376,966				Page 2.6 & 2.7, East only
546 - 554	Other Generation Operation & Maintenance Expense	38,425,581				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	(152)				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	257,732,101				Page 2.13
403HP	East Hydro Depreciation Expense	7,525,124				Page 2.13, East only
403OP	Other Generation Depreciation Expense	10,224,930				Page 2.14
403MP	Mining Depreciation Expense	0				Page 2.14
404IP	East Hydro Relicensing Amortization	332,326				Page 2.15, East only
406	Amortization of Plant Acquisition Costs	0				Page 2.15, East only
	Total All Other Operating Expenses	1,334,935,764				
310 - 316	Steam Electric Plant in Service	7,270,063,484				Page 2.19
330 - 336	East Hydro Electric Plant in Service	184,642,512				Page 2.20, East only
302 & 186M	East Hydro Relicensing	9,951,392				Page 2.29, East only
340 - 346	Other Electric Plant in Service	299,539,930				Page 2.26
399	Mining	94,740,183				Page 2.25
108SP	Steam Accumulated Depreciation Reserve	(3,322,546,188)				Page 2.30
108OP	Other Generation Accumulated Depreciation Reserve	(145,478,655)				Page 2.30
108MP	Other Accumulated Depreciation Reserve	0				Page 2.32, East only
108HP	East Hydro Accumulated Depreciation Reserve	(82,295,848)				Page 2.30, East only
111IP	East Hydro Relicensing Accumulated Reserve	(6,534,073)				Page 2.33, East only
114	Electric Plant Acquisition Adjustment	141,186,242				Page 2.27
115	Accumulated Provision Acquisition Adjustment	(123,185,297)				Page 2.27
151	Fuel Stock	156,832,417				Page 2.27
253.16 - 253.19	Joint Owner WC Deposit	(5,070,350)				Page 2.27
253.98	SO2 Emission Allowances	(212)				Page 2.29
154	Materials & Supplies	91,865,419				Page 2.32
154	East Hydro Materials & Supplies					
	Total Net Rate Base	4,563,710,957				
	Pre-tax Return	9.15%				
	Rate Base Revenue Requirement	417,641,368				
	Annual Embedded Cost					
	All Other Generation Resources	1,752,577,132	35,025,510	50.04		MWh from GRID
	Total Annual Embedded Costs	1,887,642,584	38,477,584	49.06		

B1. REVENUE



Electric Operations Revenue (Actuals)
Sum of Range: 01/2019 - 12/2019
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	CA	(46,201)	(46,201)	-	-	-	-	-		
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	IDU	(78,582)	-	-	-	(78,582)	-	-		
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	OR	(636,798)	-	(636,798)	-	-	-	-		
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	UT	(756,682)	-	-	-	(756,682)	-	-		
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WA	(151,776)	-	-	(151,776)	-	-	-		
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYP	(97,225)	-	-	(97,225)	-	-	-		
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYU	(12,617)	-	-	(12,617)	-	-	-		
4401000	RESIDENTIAL SALES	301106	Residential-Alt Revenue Program Adjs	WA	8,218	-	-	8,218	-	-	-		
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	CA	184	184	-	-	-	-	-		
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	IDU	276	-	-	-	276	-	-		
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	OR	3,026	-	3,026	-	-	-	-		
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	UT	1,227	-	-	-	1,227	-	-		
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WA	9,616	-	-	9,616	-	-	-		
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WYP	(408)	-	-	(408)	-	-	-		
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	UT	(2,405)	-	-	-	(2,405)	-	-		
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WA	(64)	-	-	(64)	-	-	-		
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WYP	33	-	-	33	-	-	-		
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	CA	(521)	(521)	-	-	-	-	-		
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	IDU	(595)	-	-	-	(595)	-	-		
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	OR	(5,165)	-	(5,165)	-	-	-	-		
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	UT	(4,651)	-	-	-	(4,651)	-	-		
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WA	(5,074)	-	-	(5,074)	-	-	-		
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYP	(1,328)	-	-	(1,328)	-	-	-		
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYU	111	-	-	111	-	-	-		
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	CA	1,931	1,931	-	-	-	-	-		
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	IDU	49	-	-	-	49	-	-		
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	OR	(216)	-	(216)	-	-	-	-		
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	UT	0	-	-	-	0	-	-		
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	WYP	(557)	-	-	(557)	-	-	-		
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	CA	3	3	-	-	-	-	-		
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	IDU	(9)	-	-	-	(9)	-	-		
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	OR	40	-	40	-	-	-	-		
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	UT	28	-	-	-	28	-	-		
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WA	24	-	24	-	-	-	-		
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WYP	23	-	-	23	-	-	-		
4401000	RESIDENTIAL SALES	301165	Solar Feed-In Revenue - Residential	OTHER	(3,678)	-	-	-	-	-	(3,678)		
4401000	RESIDENTIAL SALES	301168	Community Solar Revenue-Residential	OTHER	(50)	-	-	-	-	-	(50)		
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	OTHER	(32,886)	-	-	-	-	-	(32,886)		
4401000	RESIDENTIAL SALES	301171	DSM Revenue - Residential Cat 2 Gen Svc	OTHER	(39)	-	-	-	-	-	(39)		
4401000	RESIDENTIAL SALES	301180	Blue Sky Revenue Residential	OTHER	(2,995)	-	-	-	-	-	(2,995)		
4401000	RESIDENTIAL SALES	301190	Other Cust Retail Revenue-Residential	OTHER	(28)	-	-	-	-	-	(28)		
4401000 Total					(1,815,760)	(44,603)	(639,113)	(139,055)	(111,968)	(762,483)	(78,861)	-	(39,677)
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	CA	(35,381)	(35,381)	-	-	-	-	-		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	IDU	(43,443)	-	-	-	(43,443)	-	-		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	OR	(477,540)	-	(477,540)	-	-	-	-		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	UT	(727,059)	-	-	-	(727,059)	-	-		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WA	(123,635)	-	-	(123,635)	-	-	-		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYP	(105,404)	-	-	(105,404)	-	-	-		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYU	(10,967)	-	-	(10,967)	-	-	-		
4421000	COMMERCIAL SALES	301206	Commercial-Alt Revenue Program Adjs	WA	7,195	-	-	7,195	-	-	-		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	CA	122	122	-	-	-	-	-		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	IDU	158	-	-	-	158	-	-		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	OR	1,029	-	1,029	-	-	-	-		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	UT	1,600	-	-	-	1,600	-	-		



Electric Operations Revenue (Actuals)
 Sum of Range: 01/2019 - 12/2019
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WA	8,248	-	-	8,248	-	-	-	
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WYP	(477)	-	-	-	(477)	-	-	
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	UT	(3,098)	-	-	-	(3,098)	-	-	
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WA	(63)	-	-	(63)	-	-	-	
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WYP	47	-	-	-	47	-	-	
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	CA	(96)	(96)	-	-	-	-	-	
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	IDU	(642)	-	-	-	-	(642)	-	
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	OR	(2,713)	-	(2,713)	-	-	-	-	
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	UT	(4,289)	-	-	-	(4,289)	-	-	
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WA	178	-	-	178	-	-	-	
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYP	(412)	-	-	-	(412)	-	-	
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYU	(98)	-	-	-	(98)	-	-	
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	CA	1,208	1,208	-	-	-	-	-	
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	IDU	36	-	-	-	-	36	-	
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	OR	(201)	-	(201)	-	-	-	-	
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	UT	0	-	-	-	0	-	-	
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	WYP	(799)	-	-	-	(799)	-	-	
4421000	COMMERCIAL SALES	301265	Solar Feed-In Revenue - Commercial	OTHER	(4,078)	-	-	-	-	-	(4,078)	
4421000	COMMERCIAL SALES	301268	Community Solar Revenue-Commercial	OTHER	(41)	-	-	-	-	-	(41)	
4421000	COMMERCIAL SALES	301270	DSM Revenue - Commercial	OTHER	(22,261)	-	-	-	-	-	(22,261)	
4421000	COMMERCIAL SALES	301271	DSM Revenue - Small Commercial	OTHER	(2,967)	-	-	-	-	-	(2,967)	
4421000	COMMERCIAL SALES	301272	DSM Revenue - Large Commercial	OTHER	(32)	-	-	-	-	-	(32)	
4421000	COMMERCIAL SALES	301280	Blue Sky Revenue - Commercial	OTHER	(1,227)	-	-	-	-	-	(1,227)	
4421000	COMMERCIAL SALES	301290	Other Cust Retail Revenue-Commercial	OTHER	(28)	-	-	-	-	-	(28)	
4421000 Total					(1,547,128)	(34,148)	(479,425)	(108,077)	(118,108)	(732,845)	(43,891)	(30,633)
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	CA	(6,456)	(6,456)	-	-	-	-	-	
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	IDU	(12,626)	-	-	-	-	(12,626)	-	
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	OR	(119,716)	-	(119,716)	-	-	-	-	
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	UT	(339,029)	-	-	-	-	(339,029)	-	
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WA	(50,059)	-	-	(50,059)	-	-	-	
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYP	(335,300)	-	-	-	(335,300)	-	-	
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYU	(91,306)	-	-	-	(91,306)	-	-	
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	IDU	(95,566)	-	-	-	-	(95,566)	-	
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	UT	(134,133)	-	-	-	-	(134,133)	-	
4422000	IND SLS/EXCL IRRIG	301306	Industrial-Alt Revenue Program Adjs	WA	1,495	-	-	1,495	-	-	-	
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	CA	4	4	-	-	-	-	-	
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	IDU	(13)	-	-	-	-	(13)	-	
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	OR	1,119	-	1,119	-	-	-	-	
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	UT	258	-	-	-	258	-	-	
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WA	2,461	-	-	2,461	-	-	-	
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WYP	(1,869)	-	-	-	(1,869)	-	-	
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	UT	(2,735)	-	-	-	(2,735)	-	-	
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WA	(28)	-	-	(28)	-	-	-	
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WYP	234	-	-	-	234	-	-	
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	CA	103	103	-	-	-	-	-	
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	IDU	6,112	-	-	-	-	6,112	-	
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	OR	861	-	861	-	-	-	-	
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	UT	6,231	-	-	-	6,231	-	-	
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WA	(411)	-	-	(411)	-	-	-	
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYP	(3,365)	-	-	-	(3,365)	-	-	
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYU	1,398	-	-	-	1,398	-	-	
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	CA	295	295	-	-	-	-	-	
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	IDU	128	-	-	-	-	128	-	
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	OR	(64)	-	(64)	-	-	-	-	



Electric Operations Revenue (Actuals)
Sum of Range: 01/2019 - 12/2019
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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4422000	IND SLS/EXCL IRRIG 301310	Industrial - Income Tax Deferral Adjs	UT	(0)	-	-	-	(0)	-	-	-	
4422000	IND SLS/EXCL IRRIG 301310	Industrial - Income Tax Deferral Adjs	WYP	(3,945)	-	-	(3,945)	-	-	-	-	
4422000	IND SLS/EXCL IRRIG 301365	Solar Feed-In Revenue - Industrial	OTHER	(2,646)	-	-	-	-	-	-	(2,646)	
4422000	IND SLS/EXCL IRRIG 301368	Community Solar Revenue-Industrial	OTHER	(12)	-	-	-	-	-	-	(12)	
4422000	IND SLS/EXCL IRRIG 301370	DSM Revenue - Industrial	OTHER	(7,319)	-	-	-	-	-	-	(7,319)	
4422000	IND SLS/EXCL IRRIG 301371	DSM Revenue - Small Industrial	OTHER	(793)	-	-	-	-	-	-	(793)	
4422000	IND SLS/EXCL IRRIG 301372	DSM Revenue - Large Industrial	OTHER	(1,080)	-	-	-	-	-	-	(1,080)	
4422000	IND SLS/EXCL IRRIG 301380	Blue Sky Revenue - Industrial	OTHER	(559)	-	-	-	-	-	-	(559)	
4422000	IND SLS/EXCL IRRIG 301390	Other Cust Retail Revenue-Industrial	OTHER	(12)	-	-	-	-	-	-	(12)	
4422000 Total				(1,188,343)	(6,054)	(117,800)	(46,542)	(434,153)	(469,408)	(101,965)	-	(12,421)
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	CA	(12,481)	(12,481)	-	-	-	-	-	-	
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	IDU	(53,994)	-	-	-	-	(53,994)	-	-	
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	OR	(27,651)	-	(27,651)	-	-	-	-	-	
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	UT	(16,307)	-	-	-	(16,307)	-	-	-	
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	WA	(13,135)	-	(13,135)	-	-	-	-	-	
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	WYP	(1,601)	-	-	(1,601)	-	-	-	-	
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	WYU	(508)	-	-	(508)	-	-	-	-	
4423000	INDUST SALES-IRRIG 301455	Irrigation - Income Tax Deferral Adjs	CA	454	454	-	-	-	-	-	-	
4423000	INDUST SALES-IRRIG 301455	Irrigation - Income Tax Deferral Adjs	IDU	39	-	-	-	-	39	-	-	
4423000	INDUST SALES-IRRIG 301455	Irrigation - Income Tax Deferral Adjs	OR	(13)	-	(13)	-	-	-	-	-	
4423000	INDUST SALES-IRRIG 301455	Irrigation - Income Tax Deferral Adjs	UT	(0)	-	-	-	(0)	-	-	-	
4423000	INDUST SALES-IRRIG 301455	Irrigation - Income Tax Deferral Adjs	WYP	(15)	-	-	(15)	-	-	-	-	
4423000	INDUST SALES-IRRIG 301456	Irrigation-Alt Revenue Program Adjs	WA	886	-	886	-	-	-	-	-	
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Actgt Adjustments	CA	20	20	-	-	-	-	-	-	
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Actgt Adjustments	IDU	196	-	-	-	-	196	-	-	
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Actgt Adjustments	OR	144	-	144	-	-	-	-	-	
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Actgt Adjustments	UT	6	-	-	-	6	-	-	-	
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Actgt Adjustments	WA	466	-	466	-	-	-	-	-	
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Actgt Adjustments	WYP	(9)	-	-	(9)	-	-	-	-	
4423000	INDUST SALES-IRRIG 301458	Irrigation Revenue Adj - Deferred NPC Me	UT	(91)	-	-	-	(91)	-	-	-	
4423000	INDUST SALES-IRRIG 301458	Irrigation Revenue Adj - Deferred NPC Me	WA	(6)	-	(6)	-	-	-	-	-	
4423000	INDUST SALES-IRRIG 301458	Irrigation Revenue Adj - Deferred NPC Me	WYP	1	-	-	1	-	-	-	-	
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	CA	76	76	-	-	-	-	-	-	
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	IDU	(22)	-	-	-	-	(22)	-	-	
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	OR	(181)	-	(181)	-	-	-	-	-	
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	UT	(24)	-	-	-	(24)	-	-	-	
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	WA	(1,346)	-	(1,346)	-	-	-	-	-	
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	WYP	(61)	-	-	(61)	-	-	-	-	
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	WYU	(2)	-	-	(2)	-	-	-	-	
4423000	INDUST SALES-IRRIG 301465	Solar Feed-In Revenue - Irrigation	OTHER	(177)	-	-	-	-	-	-	(177)	
4423000	INDUST SALES-IRRIG 301468	Community Solar Revenue-Irrigation	OTHER	(2)	-	-	-	-	-	-	(2)	
4423000	INDUST SALES-IRRIG 301470	DSM Revenue - Irrigation	OTHER	(2,782)	-	-	-	-	-	-	(2,782)	
4423000	INDUST SALES-IRRIG 301480	Blue Sky Revenue - Irrigation	OTHER	(1)	-	-	-	-	-	-	(1)	
4423000	INDUST SALES-IRRIG 301490	Other Cust Retail Revenue-Irrigation	OTHER	(3)	-	-	-	-	-	-	(3)	
4423000 Total				(128,126)	(11,932)	(27,700)	(13,135)	(2,196)	(16,416)	(53,781)	-	(2,966)
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	CA	(424)	(424)	-	-	-	-	-	-	
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	IDU	(513)	-	-	-	-	(513)	-	-	
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	OR	(6,206)	-	(6,206)	-	-	-	-	-	
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	UT	(7,837)	-	-	-	(7,837)	-	-	-	
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	WA	(1,182)	-	(1,182)	-	-	-	-	-	
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYP	(1,555)	-	-	(1,555)	-	-	-	-	
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYU	(338)	-	-	(338)	-	-	-	-	
4441000	PUB ST/HWY LIGHT 301607	Public St/Hwy Lights Rev Actgt Adjustmen	CA	4	4	-	-	-	-	-	-	
4441000	PUB ST/HWY LIGHT 301607	Public St/Hwy Lights Rev Actgt Adjustmen	IDU	3	-	-	-	-	3	-	-	



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	OR	17	-	17	-	-	-	-	
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	UT	22	-	-	-	22	-	-	
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WA	49	-	-	49	-	-	-	
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WYU	(10)	-	-	-	(10)	-	-	
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	UT	(23)	-	-	-	(23)	-	-	
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	WYP	0	-	-	-	0	-	-	
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	CA	28	28	-	-	-	-	-	
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	IDU	(2)	-	-	-	-	(2)	-	
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	OR	(169)	-	(169)	-	-	-	-	
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	UT	276	-	-	-	-	276	-	
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WA	54	-	-	54	-	-	-	
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYP	(88)	-	-	-	(88)	-	-	
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYU	51	-	-	-	51	-	-	
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	CA	8	8	-	-	-	-	-	
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	IDU	0	-	-	-	-	0	-	
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	OR	(1)	-	(1)	-	-	-	-	
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	UT	(0)	-	-	-	(0)	-	-	
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	WYP	(7)	-	-	-	(7)	-	-	
4441000	PUB ST/HWY LIGHT	301665	Solar Feed-In Revenue - St/Hwy Lighting	OTHER	(30)	-	-	-	-	-	(30)	
4441000	PUB ST/HWY LIGHT	301668	Community Solar Revenue-St/Hwy Lightg	OTHER	(0)	-	-	-	-	-	(0)	
4441000	PUB ST/HWY LIGHT	301670	DSM Revenue - Street/Hwy Lighting	OTHER	(326)	-	-	-	-	-	(326)	
4441000	PUB ST/HWY LIGHT	301690	Other Cust Retail Revenue-St/Hwy Lightg	OTHER	(0)	-	-	-	-	-	(0)	
4441000 Total					(18,198)	(384)	(6,360)	(1,078)	(1,946)	(7,563)	(512)	(355)
4471000	ON-SYS WHOLE-FIRM	301443	ON SYS FIRM-UTAH FERC CUSTOMERS	FERC	(14,224)	-	-	-	-	-	(14,224)	-
4471000	ON-SYS WHOLE-FIRM	301445	On Sys Firm-Utah W/S Customers-Deferral	UT	77	-	-	-	-	77	-	-
4471000 Total					(14,147)					77		(14,224)
4471300	POST MERGER FIRM	301405	POST MERGER FIRM	SG	(13,687)	(197)	(3,602)	(1,050)	(2,079)	(5,945)	(809)	(5)
4471300 Total					(13,687)	(197)	(3,602)	(1,050)	(2,079)	(5,945)	(809)	(5)
4471400	S/T FIRM WHOLESale	301406	SHORT-TERM FIRM WHOLESale SALES	SG	(389,394)	(5,603)	(102,489)	(29,876)	(59,142)	(169,127)	(23,018)	(140)
4471400	S/T FIRM WHOLESale	301409	TRADING SALES NETTED-EST.	SG	(35)	(0)	(9)	(3)	(5)	(15)	(2)	(0)
4471400	S/T FIRM WHOLESale	301410	TRADING SALES NETTED	SG	3,081	44	811	236	468	1,338	182	1
4471400	S/T FIRM WHOLESale	301411	BOOKOUT SALES NETTED	SG	230,005	3,309	60,538	17,647	34,934	99,899	13,596	83
4471400	S/T FIRM WHOLESale	301412	BOOKOUT SALES NETTED-ESTIMATE	SG	(7,504)	(108)	(1,975)	(576)	(1,140)	(3,259)	(444)	(3)
4471400	S/T FIRM WHOLESale	302751	I/C S-T Firm Wholesale Sales-Sierra Pac	SG	(3)	(0)	(1)	(0)	(1)	(1)	(0)	(0)
4471400	S/T FIRM WHOLESale	302752	I/C S-T Firm Wholesale Sales-Nevada Pwr	SG	(304)	(4)	(80)	(23)	(46)	(132)	(18)	(0)
4471400	S/T FIRM WHOLESale	302772	I/C Line Loss Trading Revenue-Nevada Pwr	SG	(47)	(1)	(12)	(4)	(7)	(20)	(3)	(0)
4471400	S/T FIRM WHOLESale	303028	LINE LOSS W/S TRADING REVENUES	SG	(6,662)	(96)	(1,753)	(511)	(1,012)	(2,894)	(394)	(2)
4471400 Total					(170,863)	(2,458)	(44,971)	(13,109)	(25,951)	(74,211)	(10,100)	(61)
4472000	SLS FOR RESL-SURP	301419	ESTIMATED SALES FOR RESALE REVENUE	SG	12,287	177	3,234	943	1,866	5,337	726	4
4472000	SLS FOR RESL-SURP	302762	I/C Wholesale Sales Estimate-Nevada Pwr	SG	31	0	8	2	5	13	2	0
4472000	SLS FOR RESL-SURP	303198	Non-ASC 606-WS NPC Rev-Derivatv (Disc)	SG	(93,197)	(1,341)	(24,530)	(7,151)	(14,155)	(40,479)	(5,509)	(33)
4472000	SLS FOR RESL-SURP	303199	Non-ASC 606-WS NPC Rev-Derivatv (Recl)	SG	93,197	1,341	24,530	7,151	14,155	40,479	5,509	33
4472000 Total					12,318	177	3,242	945	1,871	5,350	728	4
4475000	OFF-SYS - NON FIRM	301408	OFF-SYSTEM WHOLESale - NON FIRM	SE	4,130	57	1,022	309	689	1,783	269	1
4475000 Total					4,130	57	1,022	309	689	1,783	269	1
4476100	BOOKOUTS NETTED-GAIN	304101	BOOKOUTS NETTED-GAIN	SG	(9,640)	(139)	(2,537)	(740)	(1,464)	(4,187)	(570)	(3)
4476100 Total					(9,640)	(139)	(2,537)	(740)	(1,464)	(4,187)	(570)	(3)
4476200	TRADING NETTED-GAINS	304201	TRADING NETTED-GAINS	SG	(299)	(4)	(79)	(23)	(45)	(130)	(18)	(0)
4476200 Total					(299)	(4)	(79)	(23)	(45)	(130)	(18)	(0)
4479000	TRANS SRVC	301428	TRANS SERV-UTAH FERC CUSTOMERS	FERC	(84)	-	-	-	-	-	-	(84)
4479000 Total					(84)							(84)
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	CA	(176)	(176)	-	-	-	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	IDU	(220)	-	-	-	-	-	(220)	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	OR	(3,029)	-	(3,029)	-	-	-	-	-



Electric Operations Revenue (Actuals)
 Sum of Range: 01/2019 - 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	UT	(2,368)	-	-	-	(2,368)	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WA	(578)	-	-	(578)	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYP	(414)	-	-	-	(414)	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYU	(47)	-	-	-	(47)	-	-
4501000 Total					(6,832)	(176)	(3,029)	(578)	(461)	(2,368)	(220)
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	CA	(50)	(50)	-	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	IDU	(28)	-	-	-	-	(28)	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	OR	(780)	-	(780)	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	UT	(664)	-	-	-	-	(664)	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WA	(138)	-	-	(138)	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYP	(105)	-	-	-	(105)	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYU	(14)	-	-	-	(14)	-	-
4502000 Total					(1,780)	(50)	(780)	(138)	(119)	(664)	(28)
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	CA	(28)	(28)	-	-	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	IDU	(83)	-	-	-	-	(83)	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	OR	(260)	-	(260)	-	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	UT	(198)	-	-	-	-	(198)	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WA	(33)	-	-	(33)	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYP	(48)	-	-	-	(48)	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYU	(23)	-	-	-	(23)	-	-
4503000 Total					(674)	(28)	(260)	(33)	(72)	(198)	(83)
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	CA	(1)	(1)	-	-	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	IDU	(5)	-	-	-	-	(5)	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	OR	(45)	-	(45)	-	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	UT	(80)	-	-	-	-	(80)	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WA	(2)	-	-	(2)	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYP	4	-	-	-	4	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYU	(0)	-	-	-	(0)	-	-
4504000 Total					(130)	(1)	(45)	(2)	4	(80)	(5)
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	CA	(425)	(425)	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	IDU	(40)	-	-	-	-	(40)	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	OR	(2,749)	-	(2,749)	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	UT	(2,620)	-	-	-	-	(2,620)	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WA	(69)	-	-	(69)	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYP	(99)	-	-	-	(99)	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYU	(7)	-	-	-	(7)	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	CA	(11)	(11)	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	IDU	(36)	-	-	-	-	(36)	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	OR	(320)	-	(320)	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	UT	(561)	-	-	-	-	(561)	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WA	(65)	-	-	(65)	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYP	(86)	-	-	-	(86)	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYU	(9)	-	-	-	(9)	-	-
4511000 Total					(7,099)	(436)	(3,069)	(134)	(201)	(3,181)	(76)
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	CA	(1)	(1)	-	-	-	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	IDU	(0)	-	-	-	-	(0)	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	OR	(5)	-	(5)	-	-	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	SO	(3)	(0)	(1)	(0)	(1)	(0)	(0)
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	UT	(3)	-	-	-	-	(3)	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WA	(2)	-	-	(2)	-	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYP	(1)	-	-	-	(1)	-	-
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYU	(0)	-	-	-	(0)	-	-
4512000 Total					(15)	(1)	(6)	(2)	(2)	(5)	(0)
4513000	OTHER	301828	OTHER	CA	(60)	(60)	-	-	-	-	-



Electric Operations Revenue (Actuals)
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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4513000	OTHER	301828	OTHER	IDU	(13)	-	-	-	(13)	-	-
4513000	OTHER	301828	OTHER	OR	(359)	-	(359)	-	-	-	-
4513000	OTHER	301828	OTHER	SO	(25)	(1)	(7)	(2)	(4)	(11)	(1)
4513000	OTHER	301828	OTHER	UT	(713)	-	-	-	(713)	-	-
4513000	OTHER	301828	OTHER	WA	(11)	-	-	(11)	-	-	-
4513000	OTHER	301828	OTHER	WYP	(80)	-	-	-	(80)	-	-
4513000	OTHER	301828	OTHER	WYU	(11)	-	-	-	(11)	-	-
4513000	OTHER	301840	Miscellaneous Service Revenue	CA	(2)	(2)	-	-	-	-	-
4513000	OTHER	301840	Miscellaneous Service Revenue	OR	(14)	-	(14)	-	-	-	-
4513000	OTHER	301840	Miscellaneous Service Revenue	UT	(412)	-	-	-	-	(412)	-
4513000	OTHER	301840	Miscellaneous Service Revenue	WA	(29)	-	-	(29)	-	-	-
4513000 Total					(1,731)	(63)	(380)	(43)	(94)	(1,136)	(14)
4514100	ENERGY FINANSWER	301836	ENERGY FINAN - NEW COMM	UT	(1)	-	-	-	-	(1)	-
4514100 Total					(1)	-	-	-	-	(1)	-
4530000	SLS WATER & W PWR	358900	Sales of Water & Water Power	SG	(54)	(1)	(14)	(4)	(8)	(23)	(3)
4530000 Total					(54)	(1)	(14)	(4)	(8)	(23)	(3)
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CA	(2)	(2)	-	-	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	IDU	(1)	-	-	-	-	(1)	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	OR	(854)	-	(854)	-	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SG	(368)	(5)	(97)	(28)	(56)	(160)	(22)
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SO	(1,856)	(39)	(511)	(141)	(260)	(798)	(106)
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	UT	(879)	-	-	-	-	(879)	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WA	(11)	-	-	(11)	-	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYP	(14)	-	-	-	(14)	-	-
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYU	(18)	-	-	-	(18)	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	CA	(523)	(523)	-	-	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	IDU	(167)	-	-	-	-	(167)	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	OR	(2,664)	-	(2,664)	-	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	UT	(1,940)	-	-	-	-	(1,940)	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WA	(679)	-	-	(679)	-	-	-
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WYP	(332)	-	-	-	(332)	-	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	CA	(1)	(1)	-	-	-	-	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	IDU	(5)	-	-	-	-	(5)	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	OR	(11)	-	(11)	-	-	-	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	UT	(1)	-	-	-	(1)	-	-
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	WA	(0)	-	-	(0)	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	CA	(7)	(7)	-	-	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	OR	(68)	-	(68)	-	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	UT	(277)	-	-	-	-	(277)	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WA	(8)	-	-	(8)	-	-	-
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WYP	(42)	-	-	-	(42)	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	CA	(0)	(0)	-	-	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	OR	2	-	2	-	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	UT	13	-	-	-	-	13	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WA	(2)	-	-	(2)	-	-	-
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WYP	(1)	-	-	-	(1)	-	-
4541000	RENTS - COMMON	301870	RENT REV - STEAM	SG	(184)	(3)	(48)	(14)	(28)	(80)	(11)
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	SG	(203)	(3)	(53)	(16)	(31)	(88)	(12)
4541000	RENTS - COMMON	301872	RENT REV - TRANS	SG	(1,210)	(17)	(318)	(93)	(184)	(525)	(72)
4541000	RENTS - COMMON	301873	RENT REV - DIST	SO	(46)	(1)	(13)	(3)	(6)	(20)	(3)
4541000	RENTS - COMMON	301873	RENT REV - DIST	UT	(422)	-	-	-	-	(422)	-
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SG	(50)	(1)	(13)	(4)	(8)	(22)	(3)
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SO	(81)	(2)	(22)	(6)	(11)	(35)	(5)



Electric Operations Revenue (Actuals)
 Sum of Range: 01/2019 - 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4541000	RENTS - COMMON	301875	RENT REV - CORP	SO	(8)	(0)	(2)	(1)	(1)	(4)	(0)	(0)	-
4541000	RENTS - COMMON	301878	JOINT USE BACK RENT	OR	(1)	-	(1)	-	-	-	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	CA	(42)	(42)	-	-	-	-	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	IDU	(12)	-	-	-	-	(12)	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	OR	(372)	-	(372)	-	-	-	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	UT	(25)	-	-	-	(25)	-	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	WA	(52)	-	(52)	-	-	-	-	-	-
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	WYP	(9)	-	-	(9)	-	-	-	-	-
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SG	(38)	(1)	(10)	(3)	(6)	(17)	(2)	(0)	-
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SO	(627)	(13)	(173)	(48)	(88)	(270)	(36)	(0)	-
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	UT	(7)	-	-	-	(7)	-	-	-	-
4541000 Total					(14,104)	(659)	(5,229)	(1,107)	(1,094)	(5,556)	(457)	(1)	-
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	UT	2	-	-	-	2	-	-	-	-
4542000 Total					2	-	-	-	2	-	-	-	-
4543000	MCI FOGWIRE REVENUES	301863	MCI FIBER OPTIC GROUND WIRE REVENUES	SG	(3,351)	(48)	(882)	(257)	(509)	(1,456)	(198)	(1)	-
4543000 Total					(3,351)	(48)	(882)	(257)	(509)	(1,456)	(198)	(1)	-
4545000	VERT BRIDGE REVENUES	367222	Joint Use - Vertical Bridge Applic Fee	SG	(6)	(0)	(2)	(0)	(1)	(3)	(0)	(0)	-
4545000 Total					(6)	(0)	(2)	(0)	(1)	(3)	(0)	(0)	-
4561100	Other Wheeling Rev	301953	Ancillary Rev Sch 6-Supp (C&T)	SG	(1,901)	(27)	(500)	(146)	(289)	(826)	(112)	(1)	-
4561100	Other Wheeling Rev	301963	Ancil Revenue Sch 2-Reactive (C&T)	SG	(975)	(14)	(257)	(75)	(148)	(423)	(58)	(0)	-
4561100	Other Wheeling Rev	301966	Primary Delivery and Distribution Sub Ch	SG	(462)	(7)	(121)	(35)	(70)	(200)	(27)	(0)	-
4561100	Other Wheeling Rev	301967	Ancillary Revenue Sch 1 - Scheduling	SG	(1,938)	(28)	(510)	(149)	(294)	(842)	(115)	(1)	-
4561100	Other Wheeling Rev	301969	Ancillary Revenue Sch 3 - Reg&Freq (C&T)	SG	(3,008)	(43)	(792)	(231)	(457)	(1,306)	(178)	(1)	-
4561100	Other Wheeling Rev	301973	Ancillary Revenue Sch 5&6-Spin&Supp (C&T)	SG	(1,808)	(26)	(476)	(139)	(275)	(785)	(107)	(1)	-
4561100	Other Wheeling Rev	301974	Ancil Revenue Sch 3a-Regulation (C&T)	SG	(4,007)	(58)	(1,055)	(307)	(609)	(1,740)	(237)	(1)	-
4561100	Other Wheeling Rev	302082	I/C Anc Rev Sch 1-Scheduling-Nevada Pwr	SG	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
4561100	Other Wheeling Rev	302092	I/C Anc Rev Sch 2-Reactive-Nevada Pwr	SG	(3)	(0)	(1)	(0)	(1)	(1)	(0)	(0)	-
4561100	Other Wheeling Rev	302831	I/C Other Wheeling Revenue-Sierra Pac	SG	(36)	(1)	(10)	(3)	(5)	(16)	(2)	(0)	-
4561100	Other Wheeling Rev	302901	USE OF FACILITY REVENUE	SG	(906)	(13)	(238)	(70)	(138)	(393)	(54)	(0)	-
4561100	Other Wheeling Rev	302981	Transmission Resales to Other Parties	SG	(139)	(2)	(37)	(11)	(21)	(61)	(8)	(0)	-
4561100	Other Wheeling Rev	302982	Transmission Rev-Unreserved Use Charges	SG	(578)	(8)	(152)	(44)	(88)	(251)	(34)	(0)	-
4561100 Total					(15,766)	(227)	(4,150)	(1,210)	(2,395)	(6,848)	(932)	(6)	-
4561910	S/T FIRM WHEEL REV	301926	SHORT TERM FIRM WHEELING	SG	(2,794)	(40)	(735)	(214)	(424)	(1,213)	(165)	(1)	-
4561910 Total					(2,794)	(40)	(735)	(214)	(424)	(1,213)	(165)	(1)	-
4561920	L/T FIRM WHEEL REV	301912	POST-MERGER FIRM WHEELING	SG	(15,314)	(220)	(4,031)	(1,175)	(2,326)	(6,652)	(905)	(6)	-
4561920	L/T FIRM WHEEL REV	301916	PRE-MERGER FIRM WHEELING	SG	(7,678)	(110)	(2,021)	(589)	(1,166)	(3,335)	(454)	(3)	-
4561920	L/T FIRM WHEEL REV	301917	PRE-MERGER FIRM WHEELING	SG	(22,516)	(324)	(5,926)	(1,728)	(3,420)	(9,780)	(1,331)	(8)	-
4561920	L/T FIRM WHEEL REV	302980	Transmission Point-to-Point Revenue	SG	(32,870)	(473)	(8,651)	(2,522)	(4,992)	(14,276)	(1,943)	(12)	-
4561920 Total					(78,378)	(1,128)	(20,629)	(6,013)	(11,904)	(34,042)	(4,633)	(28)	-
4561930	NON-FIRM WHEEL REV	301922	NON-FIRM WHEELING REVENUE	SE	(14,357)	(197)	(3,553)	(1,075)	(2,394)	(6,197)	(936)	(5)	-
4561930	NON-FIRM WHEEL REV	302822	I/C Non-Firm Wheeling Revenue-Nevada Pwr	SE	(201)	(3)	(50)	(15)	(34)	(87)	(13)	(0)	-
4561930 Total					(14,558)	(200)	(3,603)	(1,091)	(2,428)	(6,283)	(949)	(5)	-
4561990	TRANSMN REV REFUND	301913	Transmission Tariff True-up	SG	(417)	(6)	(110)	(32)	(63)	(181)	(25)	(0)	-
4561990 Total					(417)	(6)	(110)	(32)	(63)	(181)	(25)	(0)	-
4562100	USE OF FACIL REV	301911	"INCOME FROM FISH, WILDLIFE"	SG	(12)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	-
4562100 Total					(12)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	-
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	SG	(31)	(0)	(8)	(2)	(5)	(13)	(2)	(0)	-
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	UT	(24)	-	-	-	-	(24)	-	-	-
4562300	MISC OTHER REV	301901	WASHINGTON - COLSTRIP 3	WA	52	-	-	52	-	-	-	-	-
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	SG	(781)	(11)	(206)	(60)	(119)	(339)	(46)	(0)	-
4562300	MISC OTHER REV	301939	Estimated Other Electric Revenue	SG	(14)	(0)	(4)	(1)	(2)	(6)	(1)	(0)	-
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	SG	(4,076)	(59)	(1,073)	(313)	(619)	(1,770)	(241)	(1)	-
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	SG	(464)	(7)	(122)	(36)	(70)	(201)	(27)	(0)	-
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	SG	(638)	(9)	(168)	(49)	(97)	(277)	(38)	(0)	-



Electric Operations Revenue (Actuals)
 Sum of Range: 01/2019 - 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4562300	MISC OTHER REV	301955	OTHER REV WY REG KENNECOTT	WYP	(150)	-	-	(150)	-	-	-
4562300	MISC OTHER REV	301958	Wind-based Ancillary Services Estimate	SG	1,154	17	304	89	175	501	68
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	SG	(10,319)	(148)	(2,716)	(792)	(1,567)	(4,482)	(610)
4562300	MISC OTHER REV	302071	I/C Transmission O&M Revenue-Sierra Pac	SG	(8)	(0)	(2)	(1)	(1)	(3)	(0)
4562300	MISC OTHER REV	361000	STEAM SALES	SG	(557)	(8)	(147)	(43)	(85)	(242)	(33)
4562300	MISC OTHER REV	374400	Timber Sales - Utility Property	SG	(650)	(9)	(171)	(50)	(99)	(282)	(38)
4562300 Total					(16,506)	(236)	(4,312)	(1,205)	(2,639)	(7,140)	(968)
4562310	EIM - MISCELLANEOUS	308001	EIM Rev-Forecasting Fee: Pac to TC	SG	(15)	(0)	(4)	(1)	(2)	(6)	(1)
4562310 Total					(15)	(0)	(4)	(1)	(2)	(6)	(1)
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	OR	(0)	-	(0)	-	-	-	-
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SG	(1)	(0)	(0)	(0)	(0)	(0)	(0)
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SO	(4,420)	(94)	(1,217)	(335)	(619)	(1,900)	(253)
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	UT	(193)	-	-	-	-	(193)	-
4562400 Total					(4,613)	(94)	(1,217)	(335)	(619)	(2,093)	(253)
4562500	M&S INV COST OF SALE	514950	M&S INVENTORY COST OF SALES	UT	4,945	-	-	-	-	4,945	-
4562500 Total					4,945	-	-	-	-	4,945	-
4562700	RNW ENRGY CRDT SALES	301943	Renewable Energy Credit Sales-Deferral	SG	1,132	16	298	87	172	492	67
4562700	RNW ENRGY CRDT SALES	301944	Renewable Energy Credit Sales-Estimate	SG	(837)	(12)	(220)	(64)	(127)	(364)	(49)
4562700	RNW ENRGY CRDT SALES	301945	Renewable Energy Credit Sales	SG	(4,408)	(63)	(1,160)	(338)	(670)	(1,915)	(261)
4562700	RNW ENRGY CRDT SALES	352943	Renwbl En Cr Sls-Amt	OTHER	1,245	-	-	-	-	-	-
4562700	RNW ENRGY CRDT SALES	352950	REC Sales - Wind Wake Loss Indemnity	SG	(7)	(0)	(2)	(1)	(1)	(3)	(0)
4562700 Total					(2,874)	(59)	(1,084)	(316)	(626)	(1,789)	(244)
4562800	CA GHG Emission Allo	352001	CA GHG Allowance Revenues	OTHER	(12,784)	-	-	-	-	-	-
4562800	CA GHG Emission Allo	352002	CA GHG Allowance Revenues - Deferral	OTHER	12,784	-	-	-	-	-	-
4562800	CA GHG Emission Allo	352003	CA GHG Allowance Revenues - Amortz	OTHER	(12,105)	-	-	-	-	-	-
4562800	CA GHG Emission Allo	352004	CA GHG Allow Revenues - SOMAH Amortz	OTHER	(150)	-	-	-	-	-	-
4562800 Total					(12,255)	-	-	-	-	-	(150)
4563500	Oth Elec Rev-Def Trn	305990	FERC Transmission Refund-Deferral	OR	10,088	-	10,088	-	-	-	-
4563500	Oth Elec Rev-Def Trn	305991	FERC Transmission Refund-Amortz	OR	(6,953)	-	(6,953)	-	-	-	-
4563500 Total					3,135	-	3,135	-	-	-	-
Grand Total					(5,065,709)	(103,139)	(1,363,732)	(334,274)	(719,009)	(2,135,307)	(298,763)
										(14,423)	(97,062)

B2. O&M EXPENSE



Operations & Maintenance Expense
Sum of Range: 01/2019 - 12/2019
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
5000000	OPER SUPV & ENG	0	OPERATION SUPERVISION AND ENGINEERING	SG	17,711	255	4,662	1,359	2,690	7,693	1,047	6	-
5000000 Total					17,711	255	4,662	1,359	2,690	7,693	1,047	6	-
5001000	OPER SUPV & ENG	0	OPERATION SUPERVISION AND ENGINEERING	SG	114	2	30	9	17	49	7	0	-
5001000 Total					114	2	30	9	17	49	7	0	-
5010000	FUEL CONSUMED	0	FUEL CONSUMED	SE	3,309	45	819	248	552	1,428	216	1	-
5010000 Total					3,309	45	819	248	552	1,428	216	1	-
5011000	FUEL CONSUMED-COAL	0	FUEL CONSUMED - COAL	SE	704,731	9,677	174,391	52,789	117,511	304,164	45,962	237	-
5011000 Total					704,731	9,677	174,391	52,789	117,511	304,164	45,962	237	-
5011200	FUEL - OVRBDN AMORT	0	FUEL - OVERBURDEN AMORTIZATION	IDU	115	-	-	-	-	-	115	-	-
5011200	FUEL - OVRBDN AMORT	0	FUEL - OVERBURDEN AMORTIZATION	WYP	324	-	-	-	324	-	-	-	-
5011200 Total					440	-	-	-	324	-	115	-	-
5011500	FUEL REG CST DFRL AM	0	FUEL - REG COST DEFERRAL & AMORTZ	CA	0	0	-	-	-	-	-	-	-
5011500	FUEL REG CST DFRL AM	0	FUEL - REG COST DEFERRAL & AMORTZ	OR	1,656	-	1,656	-	-	-	-	-	-
5011500	FUEL REG CST DFRL AM	0	FUEL - REG COST DEFERRAL & AMORTZ	SE	(1,147)	(16)	(284)	(86)	(191)	(495)	(75)	(0)	-
5011500	FUEL REG CST DFRL AM	0	FUEL - REG COST DEFERRAL & AMORTZ	WA	1	-	-	1	-	-	-	-	-
5011500	FUEL REG CST DFRL AM	0	FUEL - REG COST DEFERRAL & AMORTZ	WYP	2,371	-	-	-	2,371	-	-	-	-
5011500 Total					2,881	(16)	1,372	(85)	2,179	(495)	(75)	(0)	-
5012000	FUEL HAND-COAL	0	FUEL HANDLING COSTS - COAL	SE	10,160	140	2,514	761	1,694	4,385	663	3	-
5012000 Total					10,160	140	2,514	761	1,694	4,385	663	3	-
5013000	START UP FUEL - GAS	0	START UP FUEL - GAS	SE	294	4	73	22	49	127	19	0	-
5013000 Total					294	4	73	22	49	127	19	0	-
5013500	FUEL CONSUMED-GAS	0	FUEL CONSUMED - GAS	SE	7,470	103	1,849	560	1,246	3,224	487	3	-
5013500 Total					7,470	103	1,849	560	1,246	3,224	487	3	-
5014000	FUEL CONSUMED-DIESEL	0	FUEL CONSUMED - DIESEL	SE	11	0	3	1	2	5	1	0	-
5014000 Total					11	0	3	1	2	5	1	0	-
5014500	START UP FUEL-DIESEL	0	START UP FUEL - DIESEL	SE	5,344	73	1,322	400	891	2,306	349	2	-
5014500 Total					5,344	73	1,322	400	891	2,306	349	2	-
5015000	FUEL CONS-RES DISP	0	FUEL CONSUMED - RESIDUAL DISPOSAL	SE	133	2	33	10	22	57	9	0	-
5015000 Total					133	2	33	10	22	57	9	0	-
5015100	ASH & ASH BYPRD SALE	0	ASH & ASH BYPRODUCTS SALES	SE	0	0	0	0	0	0	0	0	-
5015100 Total					0	0	0	0	0	0	0	0	-
5020000	STEAM EXPENSES	0	STEAM EXPENSES	SG	45,228	651	11,904	3,470	6,869	19,644	2,673	16	-
5020000 Total					45,228	651	11,904	3,470	6,869	19,644	2,673	16	-
5022000	STM EXP - FLYASH	0	STEAM EXPENSES - FLYASH FACILITY	SG	4,790	69	1,261	368	728	2,081	283	2	-
5022000 Total					4,790	69	1,261	368	728	2,081	283	2	-
5023000	STM EXP BOTTOM ASH	0	STEAM EXPENSES - BOTTOM ASH FACILITY	SG	647	9	170	50	98	281	38	0	-
5023000 Total					647	9	170	50	98	281	38	0	-
5024000	STM EXP SCRUBBER	0	STEAM EXPENSES - SCRUBBER	SG	7,824	113	2,059	600	1,188	3,398	462	3	-
5024000 Total					7,824	113	2,059	600	1,188	3,398	462	3	-
5029000	STM EXP - OTHER	0	STEAM EXPENSES - ALL OTHER	SG	21,760	313	5,727	1,670	3,305	9,451	1,286	8	-
5029000 Total					21,760	313	5,727	1,670	3,305	9,451	1,286	8	-
5030000	STEAM FRM OTH SRCS	0	STEAM FROM OTHER SOURCES	SE	4,837	66	1,197	362	807	2,088	315	2	-
5030000 Total					4,837	66	1,197	362	807	2,088	315	2	-
5050000	ELECTRIC EXPENSES	0	ELECTRIC EXPENSES	SG	1,531	22	403	117	232	665	90	1	-
5050000 Total					1,531	22	403	117	232	665	90	1	-
5051000	ELEC EXP GENERAL	0	ELECTRIC EXPENSES - GENERAL	SG	2	0	0	0	0	1	0	0	-
5051000 Total					2	0	0	0	0	1	0	0	-
5060000	MISC STEAM PWR EXP	0	MISCELLANEOUS STEAM POWER EXPENSES	SG	48,918	704	12,875	3,753	7,430	21,247	2,892	18	-
5060000 Total					48,918	704	12,875	3,753	7,430	21,247	2,892	18	-



Operations & Maintenance Expense
 Sum of Range: 01/2019 - 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5061000	MISC STM EXP - CON	0		1,270	18	334	97	193	552	75	0
5061000 Total				1,270	18	334	97	193	552	75	0
5061100	MISC STM EXP PLCLU	0		1,374	20	362	105	209	597	81	0
5061100 Total				1,374	20	362	105	209	597	81	0
5061300	MISC STM EXP COMPT	0		413	6	109	32	63	180	24	0
5061300 Total				413	6	109	32	63	180	24	0
5061400	MISC STM EXP OFFIC	0		2,348	34	618	180	357	1,020	139	1
5061400 Total				2,348	34	618	180	357	1,020	139	1
5061500	MISC STM EXP COMM	0		150	2	39	11	23	65	9	0
5061500 Total				150	2	39	11	23	65	9	0
5061600	MISC STM EXP FIRE	0		51	1	13	4	8	22	3	0
5061600 Total				51	1	13	4	8	22	3	0
5062000	MISC STM - ENVRMNT	0		3,543	51	932	272	538	1,539	209	1
5062000 Total				3,543	51	932	272	538	1,539	209	1
5063000	MISC STEAM JVA CR	0		(40,549)	(583)	(10,672)	(3,111)	(6,159)	(17,612)	(2,397)	(15)
5063000 Total				(40,549)	(583)	(10,672)	(3,111)	(6,159)	(17,612)	(2,397)	(15)
5064000	MISC STM EXP RCRT	0		25	0	7	2	4	11	1	0
5064000 Total				25	0	7	2	4	11	1	0
5065000	MISC STM EXP - SEC	0		522	8	137	40	79	227	31	0
5065000 Total				522	8	137	40	79	227	31	0
5066000	MISC STM EXP -SFTY	0		1,148	17	302	88	174	498	68	0
5066000 Total				1,148	17	302	88	174	498	68	0
5067000	MISC STM EXP TRNG	0		4,849	70	1,276	372	736	2,106	287	2
5067000 Total				4,849	70	1,276	372	736	2,106	287	2
5069000	MISC STM EXP WTSPY	0		192	3	50	15	29	83	11	0
5069000 Total				192	3	50	15	29	83	11	0
5069900	MISC STM EXP MISC	0		2,789	40	734	214	424	1,211	165	1
5069900 Total				2,789	40	734	214	424	1,211	165	1
5070000	RENTS (STEAM GEN)	0		492	7	130	38	75	214	29	0
5070000 Total				492	7	130	38	75	214	29	0
5100000	MNT SUPERV & ENG	0		4,196	60	1,104	322	637	1,823	248	2
5100000 Total				4,196	60	1,104	322	637	1,823	248	2
5101000	MNTNCE SUPVSN &ENG	0		3,097	45	815	238	470	1,345	183	1
5101000 Total				3,097	45	815	238	470	1,345	183	1
5110000	MNT OF STRUCTURES	0		6,443	93	1,696	494	979	2,798	381	2
5110000 Total				6,443	93	1,696	494	979	2,798	381	2
5111000	MNT OF STRUCTURES	0		4,864	70	1,280	373	739	2,113	288	2
5111000 Total				4,864	70	1,280	373	739	2,113	288	2
5111100	MNT STRCT PMP PLNT	0		583	8	154	45	89	253	34	0
5111100 Total				583	8	154	45	89	253	34	0
5111200	MNT STRCT WASTE WT	0		1,099	16	289	84	167	477	65	0
5111200 Total				1,099	16	289	84	167	477	65	0
5112000	STRUCTURAL SYSTEMS	0		10,146	146	2,670	778	1,541	4,407	600	4
5112000 Total				10,146	146	2,670	778	1,541	4,407	600	4
5114000	MNT OF STRCT CATH	0		32	0	8	2	5	14	2	0
5114000 Total				32	0	8	2	5	14	2	0
5116000	MNT STRCT DAM RIVR	0		121	2	32	9	18	53	7	0
5116000 Total				121	2	32	9	18	53	7	0
5117000	MNT STRCT FIRE PRT	0	5117000/0	1,438	21	378	110	218	624	85	1



Operations & Maintenance Expense
 Sum of Range: 01/2019 - 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5117000 Total			1,438	21	378	110	218	624	85	1	-
5118000	MNT STRCT-GROUNDS	0	804	12	212	62	122	349	48	0	-
5118000 Total			804	12	212	62	122	349	48	0	-
5119000	MNT OF STRCT-HVAC	0	1,517	22	399	116	230	659	90	1	-
5119000 Total			1,517	22	399	116	230	659	90	1	-
5119900	MNT OF STRCT-MISC	0	567	8	149	44	86	246	34	0	-
5119900 Total			567	8	149	44	86	246	34	0	-
5120000	MANT OF BOILR PLNT	0	13,094	188	3,446	1,005	1,989	5,687	774	5	-
5120000 Total			13,094	188	3,446	1,005	1,989	5,687	774	5	-
5121000	MNT BOILR-AIR HTR	0	6,702	96	1,764	514	1,018	2,911	396	2	-
5121000 Total			6,702	96	1,764	514	1,018	2,911	396	2	-
5121100	MNT BOILR-CHEM FD	0	163	2	43	13	25	71	10	0	-
5121100 Total			163	2	43	13	25	71	10	0	-
5121200	MNT BOILR-CL HANDL	0	4,562	66	1,201	350	693	1,981	270	2	-
5121200 Total			4,562	66	1,201	350	693	1,981	270	2	-
5121400	MNT BOIL-DEMNERLZ	0	352	5	93	27	54	153	21	0	-
5121400 Total			352	5	93	27	54	153	21	0	-
5121500	MNT BOIL-EXTRC STM	0	371	5	98	28	56	161	22	0	-
5121500 Total			371	5	98	28	56	161	22	0	-
5121600	MNT BOILR-FLYASH	0	3,533	51	930	271	537	1,534	209	1	-
5121600 Total			3,533	51	930	271	537	1,534	209	1	-
5121700	MNT BOIL-FUEL OIL	0	682	10	180	52	104	296	40	0	-
5121700 Total			682	10	180	52	104	296	40	0	-
5121800	MNT BOIL-FEEDWATR	0	5,461	79	1,437	419	829	2,372	323	2	-
5121800 Total			5,461	79	1,437	419	829	2,372	323	2	-
5121900	MNT BOIL-FRZ PRTEC	0	38	1	10	3	6	17	2	0	-
5121900 Total			38	1	10	3	6	17	2	0	-
5122000	MNT BOILR-AUX SYST	0	885	13	233	68	134	384	52	0	-
5122000 Total			885	13	233	68	134	384	52	0	-
5122100	MNT BOILR-MAIN STM	0	3,632	52	956	279	552	1,578	215	1	-
5122100 Total			3,632	52	956	279	552	1,578	215	1	-
5122200	MNT BOIL-PLVRZD CL	0	7,890	114	2,077	605	1,198	3,427	466	3	-
5122200 Total			7,890	114	2,077	605	1,198	3,427	466	3	-
5122300	MNT BOIL-PRECIP/BAG	0	3,215	46	846	247	488	1,396	190	1	-
5122300 Total			3,215	46	846	247	488	1,396	190	1	-
5122400	MNT BOIL-PRTRT WTR	0	492	7	129	38	75	214	29	0	-
5122400 Total			492	7	129	38	75	214	29	0	-
5122500	MNT BOIL-RV OSMIS	0	97	1	26	7	15	42	6	0	-
5122500 Total			97	1	26	7	15	42	6	0	-
5122600	MNT BOIL-RHEAT ST	0	486	7	128	37	74	211	29	0	-
5122600 Total			486	7	128	37	74	211	29	0	-
5122800	MNT BOIL-SOOTBLWG	0	2,076	30	546	159	315	902	123	1	-
5122800 Total			2,076	30	546	159	315	902	123	1	-
5122900	MNT BOILR-SCRUBBER	0	7,611	110	2,003	584	1,156	3,306	450	3	-
5122900 Total			7,611	110	2,003	584	1,156	3,306	450	3	-
5123000	MNT BOILR-BOTM ASH	0	2,678	39	705	205	407	1,163	158	1	-
5123000 Total			2,678	39	705	205	407	1,163	158	1	-
5123100	MNT BOIL-WTR TRTMT	0	279	4	73	21	42	121	16	0	-
5123100 Total			279	4	73	21	42	121	16	0	-



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5123200	MNT BOIL-CNTL SUPT	0	5123200/0	SG	636	9	167	49	97	276	38	0	-
5123200 Total					636	9	167	49	97	276	38	0	-
5123300	MAINT GEO GATH SYS	0	5123300/0	SG	243	3	64	19	37	105	14	0	-
5123300 Total					243	3	64	19	37	105	14	0	-
5123400	MAINT OF BOILERS	0	5123400/0	SG	3,126	45	823	240	475	1,358	185	1	-
5123400 Total					3,126	45	823	240	475	1,358	185	1	-
5124000	MNT BOILR-CONTROLS	0	5124000/0	SG	1,327	19	349	102	202	576	78	0	-
5124000 Total					1,327	19	349	102	202	576	78	0	-
5125000	MNT BOILER-DRAFT	0	5125000/0	SG	2,991	43	787	229	454	1,299	177	1	-
5125000 Total					2,991	43	787	229	454	1,299	177	1	-
5126000	MNT BOILR-FIRESIDE	0	5126000/0	SG	2,633	38	693	202	400	1,144	156	1	-
5126000 Total					2,633	38	693	202	400	1,144	156	1	-
5127000	MNT BLR-BEARNG WTR	0	5127000/0	SG	171	2	45	13	26	74	10	0	-
5127000 Total					171	2	45	13	26	74	10	0	-
5128000	MNT BOILR WTR/STMD	0	5128000/0	SG	8,733	126	2,299	670	1,326	3,793	516	3	-
5128000 Total					8,733	126	2,299	670	1,326	3,793	516	3	-
5129000	MNT BOIL-COMP AIR	0	5129000/0	SG	264	4	70	20	40	115	16	0	-
5129000 Total					264	4	70	20	40	115	16	0	-
5129900	MAINT BOILER-MISC	0	5129900/0	SG	4,617	66	1,215	354	701	2,005	273	2	-
5129900 Total					4,617	66	1,215	354	701	2,005	273	2	-
5130000	MAINT ELEC PLANT	0	5130000/0	SG	2,317	33	610	178	352	1,006	137	1	-
5130000 Total					2,317	33	610	178	352	1,006	137	1	-
5131000	MAINT ELEC AC	0	5131000/0	SG	16,595	239	4,368	1,273	2,521	7,208	981	6	-
5131000 Total					16,595	239	4,368	1,273	2,521	7,208	981	6	-
5131100	MAINT/LUBE-OIL SYS	0	5131100/0	SG	655	9	172	50	99	284	39	0	-
5131100 Total					655	9	172	50	99	284	39	0	-
5131300	MAINT/PREVENT ROUT	0	5131300/0	SG	4	0	1	0	1	2	0	0	-
5131300 Total					4	0	1	0	1	2	0	0	-
5131400	MAINT/MAIN TURBINE	0	5131400/0	SG	13,159	189	3,464	1,010	1,999	5,716	778	5	-
5131400 Total					13,159	189	3,464	1,010	1,999	5,716	778	5	-
5132000	MAINT ALARMS/INFO	0	5132000/0	SG	1,550	22	408	119	235	673	92	1	-
5132000 Total					1,550	22	408	119	235	673	92	1	-
5133000	MAINT/AIR-COOL-CON	0	5133000/0	SG	51	1	13	4	8	22	3	0	-
5133000 Total					51	1	13	4	8	22	3	0	-
5134000	MAINT/COMPNT COOL	0	5134000/0	SG	212	3	56	16	32	92	13	0	-
5134000 Total					212	3	56	16	32	92	13	0	-
5135000	MAINT/COMPNT AUXIL	0	5135000/0	SG	968	14	255	74	147	420	57	0	-
5135000 Total					968	14	255	74	147	420	57	0	-
5137000	MAINT-COOLING TOWR	0	5137000/0	SG	1,409	20	371	108	214	612	83	1	-
5137000 Total					1,409	20	371	108	214	612	83	1	-
5138000	MAINT-CIRCUL WATER	0	5138000/0	SG	1,811	26	477	139	275	787	107	1	-
5138000 Total					1,811	26	477	139	275	787	107	1	-
5139000	MAINT-ELECT - DC	0	5139000/0	SG	366	5	96	28	56	159	22	0	-
5139000 Total					366	5	96	28	56	159	22	0	-
5139900	MNT ELEC PLT-MISC	0	5139900/0	SG	412	6	109	32	63	179	24	0	-
5139900 Total					412	6	109	32	63	179	24	0	-
5140000	MAINT MISC STM PLN	0	5140000/0	SG	3,842	55	1,011	295	584	1,669	227	1	-
5140000 Total					3,842	55	1,011	295	584	1,669	227	1	-
5141000	MISC STM-COMP AIR	0	5141000/0	SG	1,379	20	363	106	209	599	81	0	-



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5141000 Total			1,379	20	363	106	209	599	81	0	-
5142000	MISC STM PLT-CONSU	0	4	0	1	0	1	2	0	0	-
5142000 Total			4	0	1	0	1	2	0	0	-
5144000	MISC STM PLNT-LAB	0	335	5	88	26	51	145	20	0	-
5144000 Total			335	5	88	26	51	145	20	0	-
5145000	MAINT MISC-SM TOOL	0	520	7	137	40	79	226	31	0	-
5145000 Total			520	7	137	40	79	226	31	0	-
5146000	MAINT/PAGING SYS	0	205	3	54	16	31	89	12	0	-
5146000 Total			205	3	54	16	31	89	12	0	-
5147000	MAINT/PLANT EQUIP	0	1,331	19	350	102	202	578	79	0	-
5147000 Total			1,331	19	350	102	202	578	79	0	-
5148000	MAINT/PLT-VEHICLES	0	1,658	24	436	127	252	720	98	1	-
5148000 Total			1,658	24	436	127	252	720	98	1	-
5149000	MAINT MISC-OTHER	0	69	1	18	5	10	30	4	0	-
5149000 Total			69	1	18	5	10	30	4	0	-
5149500	MAINT STM PLT-ENV AM	566700	Environmental Cost Amortization	1,014	15	267	78	154	440	60	0
5149500 Total			1,014	15	267	78	154	440	60	0	-
5350000	OPER SUPERV & ENG	0	8,085	116	2,128	620	1,228	3,512	478	3	-
5350000	OPER SUPERV & ENG	0	1,377	20	363	106	209	598	81	0	-
5350000 Total			9,463	136	2,491	726	1,437	4,110	559	3	-
5360000	WATER FOR POWER	0	36	1	10	3	5	16	2	0	-
5360000 Total			36	1	10	3	5	16	2	0	-
5370000	HYDRAULIC EXPENSES	0	2,311	33	608	177	351	1,004	137	1	-
5370000 Total			2,311	33	608	177	351	1,004	137	1	-
5371000	HYDRO/FISH & WILD	0	599	9	158	46	91	260	35	0	-
5371000	HYDRO/FISH & WILD	0	113	2	30	9	17	49	7	0	-
5371000 Total			712	10	187	55	108	309	42	0	-
5372000	HYDRO/HATCHERY EXP	0	129	2	34	10	20	56	8	0	-
5372000 Total			129	2	34	10	20	56	8	0	-
5374000	HYDRO/OTH REC FAC	0	182	3	48	14	28	79	11	0	-
5374000	HYDRO/OTH REC FAC	0	24	0	6	2	4	11	1	0	-
5374000 Total			206	3	54	16	31	89	12	0	-
5379000	HYDRO EXPENSE-OTH	0	540	8	142	41	82	235	32	0	-
5379000	HYDRO EXPENSE-OTH	0	176	3	46	13	27	76	10	0	-
5379000 Total			716	10	188	55	109	311	42	0	-
5390000	MSC HYD PWR GEN EX	0	11,932	172	3,141	916	1,812	5,183	705	4	-
5390000	MSC HYD PWR GEN EX	0	8,106	117	2,134	622	1,231	3,521	479	3	-
5390000 Total			20,039	288	5,274	1,537	3,043	8,703	1,185	7	-
5400000	RENTS (HYDRO GEN)	0	1,639	24	431	126	249	712	97	1	-
5400000	RENTS (HYDRO GEN)	0	58	1	15	4	9	25	3	0	-
5400000 Total			1,696	24	446	130	258	737	100	1	-
5410000	MNT SUPERV & ENG	0	0	0	0	0	0	0	0	0	-
5410000 Total			0	0	0	0	0	0	0	0	-
5420000	MAINT OF STRUCTURE	0	626	9	165	48	95	272	37	0	-
5420000	MAINT OF STRUCTURE	0	21	0	6	2	3	9	1	0	-
5420000 Total			647	9	170	50	98	281	38	0	-
5430000	MNT DAMS & WTR SYS	0	1,096	16	288	84	166	476	65	0	-
5430000	MNT DAMS & WTR SYS	0	674	10	178	52	102	293	40	0	-
5430000 Total			1,770	25	466	136	269	769	105	1	-



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5440000	MAINT OF ELEC PLNT	0	5440000/0	SG-U	65	1	17	5	10	28	4	0	-
5440000 Total					65	1	17	5	10	28	4	0	-
5441000	PRIME MOVERS & GEN	0	5441000/0	SG-P	968	14	255	74	147	421	57	0	-
5441000	PRIME MOVERS & GEN	0	5441000/0	SG-U	208	3	55	16	32	91	12	0	-
5441000 Total					1,177	17	310	90	179	511	70	0	-
5442000	ACCESS ELEC EQUIP	0	5442000/0	SG-P	651	9	171	50	99	283	38	0	-
5442000	ACCESS ELEC EQUIP	0	5442000/0	SG-U	121	2	32	9	18	52	7	0	-
5442000 Total					772	11	203	59	117	335	46	0	-
5450000	MNT MISC HYDRO PLT	0	5450000/0	SG-P	7	0	2	1	1	3	0	0	-
5450000 Total					7	0	2	1	1	3	0	0	-
5451000	MNT-FISH/WILDLIFE	0	5451000/0	SG-P	986	14	259	76	150	428	58	0	-
5451000 Total					986	14	259	76	150	428	58	0	-
5454000	MAINT-OTH REC FAC	0	5454000/0	SG-P	0	0	0	0	0	0	0	0	-
5454000 Total					0	0	0	0	0	0	0	0	-
5455000	MAINT-RDS/TRAIL/BR	0	5455000/0	SG-P	1,095	16	288	84	166	476	65	0	-
5455000	MAINT-RDS/TRAIL/BR	0	5455000/0	SG-U	315	5	83	24	48	137	19	0	-
5455000 Total					1,410	20	371	108	214	612	83	1	-
5459000	MAINT HYDRO-OTHER	0	5459000/0	SG-P	1,545	22	407	119	235	671	91	1	-
5459000	MAINT HYDRO-OTHER	0	5459000/0	SG-U	364	5	96	28	55	158	22	0	-
5459000 Total					1,910	27	503	147	290	829	113	1	-
5459500	MAINT OF HYDRO PLT-E	566700	Environmental Cost Amortization	SG-P	66	1	17	5	10	28	4	0	-
5459500 Total					66	1	17	5	10	28	4	0	-
5460000	OPER SUPERV & ENG	0	5460000/0	SG	356	5	94	27	54	155	21	0	-
5460000 Total					356	5	94	27	54	155	21	0	-
5471000	NATURAL GAS	0	5471000/0	SE	280,208	3,847	69,340	20,989	46,723	120,939	18,275	94	-
5471000 Total					280,208	3,847	69,340	20,989	46,723	120,939	18,275	94	-
5480000	GENERATION EXP	0	5480000/0	SG	17,254	248	4,541	1,324	2,621	7,494	1,020	6	-
5480000 Total					17,254	248	4,541	1,324	2,621	7,494	1,020	6	-
5490000	MIS OTH PWR GEN EX	0	5490000/0	OR	103	-	103	-	-	-	-	-	-
5490000	MIS OTH PWR GEN EX	0	5490000/0	SG	7,712	111	2,030	592	1,171	3,350	456	3	-
5490000 Total					7,815	111	2,133	592	1,171	3,350	456	3	-
5500000	RENTS (OTHER GEN)	0	5500000/0	OR	384	-	384	-	-	-	-	-	-
5500000	RENTS (OTHER GEN)	0	5500000/0	SG	2,850	41	750	219	433	1,238	168	1	-
5500000 Total					3,234	41	1,134	219	433	1,238	168	1	-
5520000	MAINT OF STRUCTURE	0	5520000/0	SG	2,374	34	625	182	361	1,031	140	1	-
5520000 Total					2,374	34	625	182	361	1,031	140	1	-
5530000	MNT GEN & ELEC PLT	0	5530000/0	SG	12,239	176	3,221	939	1,859	5,316	723	4	-
5530000 Total					12,239	176	3,221	939	1,859	5,316	723	4	-
5540000	MNT MSC OTH PWR GN	0	5540000/0	SG	1,183	17	311	91	180	514	70	0	-
5540000 Total					1,183	17	311	91	180	514	70	0	-
5546000	MISC PLANT EQUIP	0	5546000/0	SG	25	0	7	2	4	11	2	0	-
5546000 Total					25	0	7	2	4	11	2	0	-
5549500	MAINT OF OTH PWR PLT	530071	Environmental Expense - EPA/DOT/Other	SG	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
5549500	MAINT OF OTH PWR PLT	566700	Environmental Cost Amortization	SG	1,793	26	472	138	272	779	106	1	-
5549500 Total					1,789	26	471	137	272	777	106	1	-
5552400	RENEW ENRGY CR PURCH	0	RENEWABLE ENERGY CREDIT PURCHASES	OTHER	930	-	-	-	-	-	-	-	930
5552400 Total					930	-	-	-	-	-	-	-	930
5552500	OTH/INT/REC/DEL	0	5552500/0	SE	(15,254)	(209)	(3,775)	(1,143)	(2,544)	(6,584)	(995)	(5)	-
5552500 Total					(15,254)	(209)	(3,775)	(1,143)	(2,544)	(6,584)	(995)	(5)	-



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5552700	PURCH POWER-UT SITUS	0	4,880	-	-	-	-	4,880	-	-	-
5552700 Total			4,880	-	-	-	-	4,880	-	-	-
5555700	NPC Deferral Mchsm	0	(52,470)	-	-	-	-	-	-	-	(52,470)
5555700 Total			(52,470)	-	-	-	-	-	-	-	(52,470)
5555900	Short-Term Firm Whls	0	452,961	6,517	119,220	34,753	68,797	196,737	26,775	163	-
5555900 Total			452,961	6,517	119,220	34,753	68,797	196,737	26,775	163	-
5556200	TRADING NETTED-LOSS	0	55	1	14	4	8	24	3	0	-
5556200 Total			55	1	14	4	8	24	3	0	-
5556300	FIRM ENERGY PURCH	0	410,073	5,900	107,932	31,463	62,283	178,109	24,240	147	-
5556300 Total			410,073	5,900	107,932	31,463	62,283	178,109	24,240	147	-
5556400	FIRM DEMAND PURCH	0	41,665	599	10,966	3,197	6,328	18,097	2,463	15	-
5556400 Total			41,665	599	10,966	3,197	6,328	18,097	2,463	15	-
5556700	POST-MERG FIRM PUR	0	(178,064)	(2,562)	(46,867)	(13,662)	(27,045)	(77,339)	(10,526)	(64)	-
5556700 Total			(178,064)	(2,562)	(46,867)	(13,662)	(27,045)	(77,339)	(10,526)	(64)	-
5556710	EIM - FIRM PURCHASES	0	(31,580)	(454)	(8,312)	(2,423)	(4,796)	(13,716)	(1,867)	(11)	-
5556710 Total			(31,580)	(454)	(8,312)	(2,423)	(4,796)	(13,716)	(1,867)	(11)	-
5560000	SYS CTRL & LD DISP	0	771	11	203	59	117	335	46	0	-
5560000 Total			771	11	203	59	117	335	46	0	-
5570000	OTHER EXPENSES	0	10	0	2	1	2	4	1	0	-
5570000	OTHER EXPENSES	0	38,259	550	10,070	2,935	5,811	16,617	2,262	14	-
5570000 Total			38,269	551	10,072	2,936	5,813	16,621	2,262	14	-
5579000	OTH EXP-ST SITUS ACT	0	3,700	-	-	-	-	-	3,700	-	-
5579000	OTH EXP-ST SITUS ACT	0	2,535	-	2,535	-	-	-	-	-	-
5579000 Total			6,235	-	2,535	-	-	-	3,700	-	-
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	7,361	106	1,937	565	1,118	3,197	435	3	-
5600000 Total			7,361	106	1,937	565	1,118	3,197	435	3	-
5612000	LD - MONITOR & OPER	0	7,814	112	2,057	599	1,187	3,394	462	3	-
5612000 Total			7,814	112	2,057	599	1,187	3,394	462	3	-
5614000	SCHED, SYS CTR & DSP	0	408	6	107	31	62	177	24	0	-
5614000 Total			408	6	107	31	62	177	24	0	-
5614010	EIM - SCHEDULING,SYS	0	843	12	222	65	128	366	50	0	-
5614010 Total			843	12	222	65	128	366	50	0	-
5615000	REL PLAN & STDS DEV	0	1,962	28	516	151	298	852	116	1	-
5615000 Total			1,962	28	516	151	298	852	116	1	-
5616000	TRANS SVC STUDIES	0	82	1	22	6	13	36	5	0	-
5616000 Total			82	1	22	6	13	36	5	0	-
5617000	GEN INTERCNCCT STUD	0	505	7	133	39	77	219	30	0	-
5617000 Total			505	7	133	39	77	219	30	0	-
5618000	REL PLN & STAND SVCS	0	8,801	127	2,316	675	1,337	3,823	520	3	-
5618000 Total			8,801	127	2,316	675	1,337	3,823	520	3	-
5620000	STATION EXP(TRANS)	0	3,124	45	822	240	474	1,357	185	1	-
5620000 Total			3,124	45	822	240	474	1,357	185	1	-
5630000	OVERHEAD LINE EXP	0	1,090	16	287	84	165	473	64	0	-
5630000 Total			1,090	16	287	84	165	473	64	0	-
5650000	TRNS ELEC BY OTHRS	0	154	2	40	12	23	67	9	0	-
5650000 Total			154	2	40	12	23	67	9	0	-



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5650010	EIM - TRANSM OF ELEC	0											
			EIM - TRANSM OF ELEC BY OTHERS	SG	2,054	30	541	158	312	892	121	1	-
5650010 Total					2,054	30	541	158	312	892	121	1	-
5651000	S/T FIRM WHEELING	0											
			5651000/0	SG	7,452	107	1,961	572	1,132	3,237	441	3	-
5651000 Total					7,452	107	1,961	572	1,132	3,237	441	3	-
5652500	NON-FIRM WHEEL EXP	0											
			5652500/0	SE	4,935	68	1,221	370	823	2,130	322	2	-
5652500 Total					4,935	68	1,221	370	823	2,130	322	2	-
5654600	POST-MRG WHEEL EXP	0											
			5654600/0	SG	131,231	1,888	34,540	10,069	19,932	56,998	7,757	47	-
5654600 Total					131,231	1,888	34,540	10,069	19,932	56,998	7,757	47	-
5660000	MISC TRANS EXPENSE	0											
			5660000/0	SG	3,000	43	790	230	456	1,303	177	1	-
5660000 Total					3,000	43	790	230	456	1,303	177	1	-
5660010	MISC TRANS EXPENSE	0											
			MISC TRANSMISSION EXPENSES - EIM	SG	6	0	2	0	1	3	0	0	-
5660010 Total					6	0	2	0	1	3	0	0	-
5670000	RENTS-TRANSMISSION	0											
			5670000/0	SG	2,244	32	591	172	341	975	133	1	-
5670000 Total					2,244	32	591	172	341	975	133	1	-
5680000	MNT SUPERV & ENG	0											
			5680000/0	SG	1,304	19	343	100	198	567	77	0	-
5680000 Total					1,304	19	343	100	198	567	77	0	-
5690000	MAINT OF STRUCTURE	0											
			5690000/0	SG	105	2	28	8	16	46	6	0	-
5690000 Total					105	2	28	8	16	46	6	0	-
5692000	MAINT-COMP SW TRANS	0											
			MAINTENANCE OF COMPUTER SOFTWARE - TRANS	SG	951	14	250	73	144	413	56	0	-
5692000 Total					951	14	250	73	144	413	56	0	-
5693000	MAINT-COM EQP TRANS	0											
			MAINTENANCE OF COMMUNICATION EQUIP - TRA	SG	4,732	68	1,245	363	719	2,055	280	2	-
5693000 Total					4,732	68	1,245	363	719	2,055	280	2	-
5700000	MAINT STATION EQIP	0											
			5700000/0	SG	11,797	170	3,105	905	1,792	5,124	697	4	-
5700000 Total					11,797	170	3,105	905	1,792	5,124	697	4	-
5710000	MAINT OVHD LINES	0											
			5710000/0	SG	16,201	233	4,264	1,243	2,461	7,037	958	6	-
5710000 Total					16,201	233	4,264	1,243	2,461	7,037	958	6	-
5720000	MNT UNDERGRD LINES	0											
			5720000/0	SG	58	1	15	4	9	25	3	0	-
5720000 Total					58	1	15	4	9	25	3	0	-
5730000	MNT MSC TRANS PLNT	0											
			5730000/0	SG	153	2	40	12	23	67	9	0	-
5730000 Total					153	2	40	12	23	67	9	0	-
5800000	OPER SUPERV & ENG	0											
			5800000/0	CA	211	211	-	-	-	-	-	-	-
5800000	OPER SUPERV & ENG	0											
			5800000/0	IDU	26	-	-	-	-	-	26	-	-
5800000	OPER SUPERV & ENG	0											
			5800000/0	OR	385	-	385	-	-	-	-	-	-
5800000	OPER SUPERV & ENG	0											
			5800000/0	SNPD	8,248	267	2,202	525	865	3,978	411	-	-
5800000	OPER SUPERV & ENG	0											
			5800000/0	UT	411	-	-	-	-	411	-	-	-
5800000	OPER SUPERV & ENG	0											
			5800000/0	WA	113	-	-	113	-	-	-	-	-
5800000	OPER SUPERV & ENG	0											
			5800000/0	WYP	125	-	-	-	125	-	-	-	-
5800000 Total					9,521	478	2,587	638	990	4,390	437	-	-
5810000	LOAD DISPATCHING	0											
			5810000/0	SNPD	12,160	394	3,246	774	1,275	5,865	606	-	-
5810000 Total					12,160	394	3,246	774	1,275	5,865	606	-	-
5820000	STATION EXP(DIST)	0											
			5820000/0	CA	78	78	-	-	-	-	-	-	-
5820000	STATION EXP(DIST)	0											
			5820000/0	IDU	472	-	-	-	-	-	472	-	-
5820000	STATION EXP(DIST)	0											
			5820000/0	OR	883	-	883	-	-	-	-	-	-
5820000	STATION EXP(DIST)	0											
			5820000/0	SNPD	3	0	1	0	0	2	0	-	-
5820000	STATION EXP(DIST)	0											
			5820000/0	UT	2,156	-	-	-	-	2,156	-	-	-
5820000	STATION EXP(DIST)	0											
			5820000/0	WA	307	-	-	307	-	-	-	-	-
5820000	STATION EXP(DIST)	0											
			5820000/0	WYP	808	-	-	-	808	-	-	-	-
5820000 Total					4,708	78	884	307	809	2,158	472	-	-
5830000	OVHD LINE EXPENSES	0											
			5830000/0	CA	293	293	-	-	-	-	-	-	-



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5830000	OVHD LINE EXPENSES	0	5830000/0	IDU	314	-	-	-	314	-	-
5830000	OVHD LINE EXPENSES	0	5830000/0	OR	1,711	-	1,711	-	-	-	-
5830000	OVHD LINE EXPENSES	0	5830000/0	SNPD	0	0	0	0	0	-	-
5830000	OVHD LINE EXPENSES	0	5830000/0	UT	6,583	-	-	-	6,583	-	-
5830000	OVHD LINE EXPENSES	0	5830000/0	WA	252	-	-	252	-	-	-
5830000	OVHD LINE EXPENSES	0	5830000/0	WYP	646	-	-	-	646	-	-
5830000	OVHD LINE EXPENSES	0	5830000/0	WYU	156	-	-	-	156	-	-
5830000 Total					9,956	293	1,712	252	802	6,583	314
5840000	UDRGRND LINE EXP	0	5840000/0	OR	0	-	0	-	-	-	-
5840000	UDRGRND LINE EXP	0	5840000/0	UT	0	-	-	-	0	-	-
5840000 Total					1	-	0	-	0	-	-
5850000	STRT LGHT-SGNL SYS	0	5850000/0	SNPD	224	7	60	14	23	108	11
5850000 Total					224	7	60	14	23	108	11
5860000	METER EXPENSES	0	5860000/0	CA	80	80	-	-	-	-	-
5860000	METER EXPENSES	0	5860000/0	IDU	183	-	-	-	-	183	-
5860000	METER EXPENSES	0	5860000/0	OR	652	-	652	-	-	-	-
5860000	METER EXPENSES	0	5860000/0	SNPD	13	0	3	1	1	6	1
5860000	METER EXPENSES	0	5860000/0	UT	807	-	-	-	-	807	-
5860000	METER EXPENSES	0	5860000/0	WA	315	-	-	315	-	-	-
5860000	METER EXPENSES	0	5860000/0	WYP	375	-	-	-	375	-	-
5860000	METER EXPENSES	0	5860000/0	WYU	101	-	-	-	101	-	-
5860000 Total					2,526	81	656	316	477	813	184
5870000	CUST INSTL EXPENSE	0	5870000/0	CA	591	591	-	-	-	-	-
5870000	CUST INSTL EXPENSE	0	5870000/0	IDU	887	-	-	-	-	887	-
5870000	CUST INSTL EXPENSE	0	5870000/0	OR	5,763	-	5,763	-	-	-	-
5870000	CUST INSTL EXPENSE	0	5870000/0	UT	5,554	-	-	-	-	5,554	-
5870000	CUST INSTL EXPENSE	0	5870000/0	WA	1,189	-	-	1,189	-	-	-
5870000	CUST INSTL EXPENSE	0	5870000/0	WYP	1,177	-	-	-	1,177	-	-
5870000	CUST INSTL EXPENSE	0	5870000/0	WYU	108	-	-	-	108	-	-
5870000 Total					15,269	591	5,763	1,189	1,285	5,554	887
5880000	MSC DISTR EXPENSES	0	5880000/0	CA	30	30	-	-	-	-	-
5880000	MSC DISTR EXPENSES	0	5880000/0	IDU	(49)	-	-	-	-	(49)	-
5880000	MSC DISTR EXPENSES	0	5880000/0	OR	64	-	64	-	-	-	-
5880000	MSC DISTR EXPENSES	0	5880000/0	SNPD	967	31	258	62	101	466	48
5880000	MSC DISTR EXPENSES	0	5880000/0	UT	(122)	-	-	-	-	(122)	-
5880000	MSC DISTR EXPENSES	0	5880000/0	WA	(17)	-	-	(17)	-	-	-
5880000	MSC DISTR EXPENSES	0	5880000/0	WYP	(113)	-	-	-	(113)	-	-
5880000	MSC DISTR EXPENSES	0	5880000/0	WYU	(109)	-	-	-	(109)	-	-
5880000 Total					649	61	322	44	(121)	345	(1)
5890000	RENTS-DISTRIBUTION	0	5890000/0	CA	81	81	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	0	5890000/0	IDU	35	-	-	-	-	35	-
5890000	RENTS-DISTRIBUTION	0	5890000/0	OR	1,568	-	1,568	-	-	-	-
5890000	RENTS-DISTRIBUTION	0	5890000/0	SNPD	3	0	1	0	0	1	0
5890000	RENTS-DISTRIBUTION	0	5890000/0	UT	477	-	-	-	-	477	-
5890000	RENTS-DISTRIBUTION	0	5890000/0	WA	151	-	-	151	-	-	-
5890000	RENTS-DISTRIBUTION	0	5890000/0	WYP	471	-	-	-	471	-	-
5890000	RENTS-DISTRIBUTION	0	5890000/0	WYU	89	-	-	-	89	-	-
5890000 Total					2,874	81	1,569	151	560	478	35
5900000	MAINT SUPERV & ENG	0	5900000/0	CA	121	121	-	-	-	-	-
5900000	MAINT SUPERV & ENG	0	5900000/0	IDU	182	-	-	-	-	182	-



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5900000	MAINT SUPERV & ENG	0	5900000/0	OR	923	-	923	-	-	-	-
5900000	MAINT SUPERV & ENG	0	5900000/0	SNPD	3,040	98	812	193	319	1,466	152
5900000	MAINT SUPERV & ENG	0	5900000/0	UT	1,422	-	-	-	-	1,422	-
5900000	MAINT SUPERV & ENG	0	5900000/0	WA	178	-	-	178	-	-	-
5900000	MAINT SUPERV & ENG	0	5900000/0	WYP	515	-	-	-	515	-	-
5900000 Total					6,381	219	1,735	372	834	2,888	333
5910000	MAINT OF STRUCTURE	0	5910000/0	CA	44	44	-	-	-	-	-
5910000	MAINT OF STRUCTURE	0	5910000/0	IDU	142	-	-	-	-	142	-
5910000	MAINT OF STRUCTURE	0	5910000/0	OR	406	-	406	-	-	-	-
5910000	MAINT OF STRUCTURE	0	5910000/0	SNPD	127	4	34	8	13	61	6
5910000	MAINT OF STRUCTURE	0	5910000/0	UT	1,010	-	-	-	-	1,010	-
5910000	MAINT OF STRUCTURE	0	5910000/0	WA	117	-	-	117	-	-	-
5910000	MAINT OF STRUCTURE	0	5910000/0	WYP	402	-	-	-	402	-	-
5910000	MAINT OF STRUCTURE	0	5910000/0	WYU	110	-	-	-	110	-	-
5910000 Total					2,359	49	440	125	525	1,071	148
5920000	MAINT STAT EQUIP	0	5920000/0	CA	257	257	-	-	-	-	-
5920000	MAINT STAT EQUIP	0	5920000/0	IDU	417	-	-	-	-	417	-
5920000	MAINT STAT EQUIP	0	5920000/0	OR	2,621	-	2,621	-	-	-	-
5920000	MAINT STAT EQUIP	0	5920000/0	SNPD	1,819	59	486	116	191	877	91
5920000	MAINT STAT EQUIP	0	5920000/0	UT	3,042	-	-	-	-	3,042	-
5920000	MAINT STAT EQUIP	0	5920000/0	WA	443	-	-	443	-	-	-
5920000	MAINT STAT EQUIP	0	5920000/0	WYP	1,011	-	-	-	1,011	-	-
5920000	MAINT STAT EQUIP	0	5920000/0	WYU	56	-	-	-	56	-	-
5920000 Total					9,665	316	3,107	558	1,257	3,920	508
5930000	MAINT OVHD LINES	0	5930000/0	CA	11,443	11,443	-	-	-	-	-
5930000	MAINT OVHD LINES	0	5930000/0	IDU	2,666	-	-	-	-	2,666	-
5930000	MAINT OVHD LINES	0	5930000/0	OR	33,525	-	33,525	-	-	-	-
5930000	MAINT OVHD LINES	0	5930000/0	SNPD	2,246	73	600	143	235	1,083	112
5930000	MAINT OVHD LINES	0	5930000/0	UT	28,931	-	-	-	-	28,931	-
5930000	MAINT OVHD LINES	0	5930000/0	WA	4,872	-	-	4,872	-	-	-
5930000	MAINT OVHD LINES	0	5930000/0	WYP	4,767	-	-	-	4,767	-	-
5930000	MAINT OVHD LINES	0	5930000/0	WYU	747	-	-	-	747	-	-
5930000 Total					89,197	11,516	34,125	5,015	5,749	30,015	2,778
5931000	MAINT O/H LINES-LB P	0	MAINTENANCE OF O/H LINES - LABOR POOL	CA	(258)	(258)	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	0	MAINTENANCE OF O/H LINES - LABOR POOL	IDU	(190)	-	-	-	-	(190)	-
5931000	MAINT O/H LINES-LB P	0	MAINTENANCE OF O/H LINES - LABOR POOL	OR	(1,186)	-	(1,186)	-	-	-	-
5931000	MAINT O/H LINES-LB P	0	MAINTENANCE OF O/H LINES - LABOR POOL	SNPD	0	0	0	0	0	0	0
5931000	MAINT O/H LINES-LB P	0	MAINTENANCE OF O/H LINES - LABOR POOL	UT	861	-	-	-	-	861	-
5931000	MAINT O/H LINES-LB P	0	MAINTENANCE OF O/H LINES - LABOR POOL	WA	(38)	-	-	(38)	-	-	-
5931000	MAINT O/H LINES-LB P	0	MAINTENANCE OF O/H LINES - LABOR POOL	WYP	264	-	-	-	264	-	-
5931000 Total					(547)	(258)	(1,186)	(38)	264	861	(190)
5940000	MAINT UDGRND LINES	0	5940000/0	CA	565	565	-	-	-	-	-
5940000	MAINT UDGRND LINES	0	5940000/0	IDU	902	-	-	-	-	902	-
5940000	MAINT UDGRND LINES	0	5940000/0	OR	6,359	-	6,359	-	-	-	-
5940000	MAINT UDGRND LINES	0	5940000/0	SNPD	10	0	3	1	1	5	0
5940000	MAINT UDGRND LINES	0	5940000/0	UT	15,935	-	-	-	-	15,935	-
5940000	MAINT UDGRND LINES	0	5940000/0	WA	1,122	-	-	1,122	-	-	-
5940000	MAINT UDGRND LINES	0	5940000/0	WYP	2,147	-	-	-	2,147	-	-
5940000	MAINT UDGRND LINES	0	5940000/0	WYU	288	-	-	-	288	-	-
5940000 Total					27,327	565	6,361	1,122	2,435	15,940	902



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5950000	MAINT LINE TRNSFRM	0	5950000/0	SNPD	1,003	32	268	64	105	484	50	-	-
5950000 Total					1,003	32	268	64	105	484	50	-	-
5960000	MNT STR LGHT-SIG S	0	5960000/0	CA	72	72	-	-	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	0	5960000/0	IDU	91	-	-	-	-	-	91	-	-
5960000	MNT STR LGHT-SIG S	0	5960000/0	OR	890	-	890	-	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	0	5960000/0	UT	910	-	-	-	-	910	-	-	-
5960000	MNT STR LGHT-SIG S	0	5960000/0	WA	87	-	-	87	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	0	5960000/0	WYP	353	-	-	-	353	-	-	-	-
5960000	MNT STR LGHT-SIG S	0	5960000/0	WYU	101	-	-	-	101	-	-	-	-
5960000 Total					2,504	72	890	87	454	910	91	-	-
5970000	MNT OF METERS	0	5970000/0	CA	17	17	-	-	-	-	-	-	-
5970000	MNT OF METERS	0	5970000/0	IDU	41	-	-	-	-	-	41	-	-
5970000	MNT OF METERS	0	5970000/0	OR	257	-	257	-	-	-	-	-	-
5970000	MNT OF METERS	0	5970000/0	SNPD	(98)	(3)	(26)	(6)	(10)	(47)	(5)	-	-
5970000	MNT OF METERS	0	5970000/0	UT	239	-	-	-	-	239	-	-	-
5970000	MNT OF METERS	0	5970000/0	WA	17	-	-	17	-	-	-	-	-
5970000	MNT OF METERS	0	5970000/0	WYP	37	-	-	-	37	-	-	-	-
5970000	MNT OF METERS	0	5970000/0	WYU	19	-	-	-	19	-	-	-	-
5970000 Total					529	14	231	10	46	192	36	-	-
5980000	MNT MISC DIST PLNT	0	5980000/0	CA	78	78	-	-	-	-	-	-	-
5980000	MNT MISC DIST PLNT	0	5980000/0	IDU	65	-	-	-	-	-	65	-	-
5980000	MNT MISC DIST PLNT	0	5980000/0	OR	818	-	818	-	-	-	-	-	-
5980000	MNT MISC DIST PLNT	0	5980000/0	SNPD	2,233	72	596	142	234	1,077	111	-	-
5980000	MNT MISC DIST PLNT	0	5980000/0	UT	642	-	-	-	-	642	-	-	-
5980000	MNT MISC DIST PLNT	0	5980000/0	WA	89	-	-	89	-	-	-	-	-
5980000	MNT MISC DIST PLNT	0	5980000/0	WYP	303	-	-	-	303	-	-	-	-
5980000 Total					4,228	150	1,414	231	537	1,719	176	-	-
5989500	MNT DIST PLNT-ENV AM	566700	Environmental Cost Amortization	SNPD	2,228	72	595	142	234	1,075	111	-	-
5989500 Total					2,228	72	595	142	234	1,075	111	-	-
9010000	SUPRV (CUST ACCT)	0	9010000/0	CN	2,282	55	713	158	169	1,091	96	-	-
9010000	SUPRV (CUST ACCT)	0	9010000/0	WYP	0	-	-	-	0	-	-	-	-
9010000 Total					2,282	55	713	158	170	1,091	96	-	-
9020000	METER READING EXP	0	9020000/0	CA	395	395	-	-	-	-	-	-	-
9020000	METER READING EXP	0	9020000/0	CN	640	15	200	44	47	306	27	-	-
9020000	METER READING EXP	0	9020000/0	IDU	2,144	-	-	-	-	-	2,144	-	-
9020000	METER READING EXP	0	9020000/0	OR	4,669	-	4,669	-	-	-	-	-	-
9020000	METER READING EXP	0	9020000/0	UT	4,734	-	-	-	-	4,734	-	-	-
9020000	METER READING EXP	0	9020000/0	WA	693	-	-	693	-	-	-	-	-
9020000	METER READING EXP	0	9020000/0	WYP	1,102	-	-	-	1,102	-	-	-	-
9020000	METER READING EXP	0	9020000/0	WYU	219	-	-	-	219	-	-	-	-
9020000 Total					14,596	411	4,869	737	1,368	5,040	2,171	-	-
9030000	CUST RCRD/COLL EXP	0	9030000/0	CN	1,105	26	345	77	82	528	46	-	-
9030000 Total					1,105	26	345	77	82	528	46	-	-
9031000	CUST RCRD/CUST SYS	0	9031000/0	CN	2,320	56	725	161	172	1,109	97	-	-
9031000	CUST RCRD/CUST SYS	0	9031000/0	OR	21	-	21	-	-	-	-	-	-
9031000 Total					2,341	56	746	161	172	1,109	97	-	-
9032000	CUST ACCTG/BILL	0	9032000/0	CN	9,398	225	2,936	651	698	4,493	395	-	-
9032000	CUST ACCTG/BILL	0	9032000/0	UT	(4)	-	-	-	-	(4)	-	-	-
9032000 Total					9,393	225	2,936	651	698	4,489	395	-	-
9033000	CUST ACCTG/COLL	0	9033000/0	CA	83	83	-	-	-	-	-	-	-



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9033000	CUST ACCTG/COLL	0	9033000/0	CN	13,963	335	4,362	968	1,036	6,676	586	-	-
9033000	CUST ACCTG/COLL	0	9033000/0	IDU	262	-	-	-	-	-	262	-	-
9033000	CUST ACCTG/COLL	0	9033000/0	OR	1,186	-	1,186	-	-	-	-	-	-
9033000	CUST ACCTG/COLL	0	9033000/0	UT	2,888	-	-	-	-	2,888	-	-	-
9033000	CUST ACCTG/COLL	0	9033000/0	WA	521	-	-	521	-	-	-	-	-
9033000	CUST ACCTG/COLL	0	9033000/0	WYP	498	-	-	-	498	-	-	-	-
9033000	CUST ACCTG/COLL	0	9033000/0	WYU	82	-	-	-	82	-	-	-	-
9033000 Total					19,482	417	5,548	1,489	1,616	9,563	848	-	-
9035000	CUST ACCTG/REQ	0	9035000/0	CA	8	8	-	-	-	-	-	-	-
9035000	CUST ACCTG/REQ	0	9035000/0	IDU	12	-	-	-	-	-	12	-	-
9035000	CUST ACCTG/REQ	0	9035000/0	OR	110	-	110	-	-	-	-	-	-
9035000	CUST ACCTG/REQ	0	9035000/0	UT	52	-	-	-	-	52	-	-	-
9035000	CUST ACCTG/REQ	0	9035000/0	WA	14	-	-	14	-	-	-	-	-
9035000	CUST ACCTG/REQ	0	9035000/0	WYP	16	-	-	-	16	-	-	-	-
9035000	CUST ACCTG/REQ	0	9035000/0	WYU	5	-	-	-	5	-	-	-	-
9035000 Total					217	8	110	14	21	52	12	-	-
9036000	CUST ACCTG/COMMON	0	9036000/0	CN	14,008	336	4,376	971	1,040	6,697	588	-	-
9036000	CUST ACCTG/COMMON	0	9036000/0	OR	18	-	18	-	-	-	-	-	-
9036000 Total					14,027	336	4,395	971	1,040	6,697	588	-	-
9040000	UNCOLLECT ACCOUNTS	0	9040000/0	CA	673	673	-	-	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	0	9040000/0	CN	988	24	309	69	73	473	42	-	-
9040000	UNCOLLECT ACCOUNTS	0	9040000/0	IDU	616	-	-	-	-	-	616	-	-
9040000	UNCOLLECT ACCOUNTS	0	9040000/0	OR	4,754	-	4,754	-	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	0	9040000/0	UT	3,921	-	-	-	-	3,921	-	-	-
9040000	UNCOLLECT ACCOUNTS	0	9040000/0	WA	1,257	-	-	1,257	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	0	9040000/0	WYP	1,016	-	-	-	1,016	-	-	-	-
9040000 Total					13,225	697	5,063	1,325	1,089	4,393	657	-	-
9042000	UNCOLL ACCTS-JOINT U	0	9042000/0	CA	20	20	-	-	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	0	9042000/0	IDU	0	-	-	-	-	-	0	-	-
9042000	UNCOLL ACCTS-JOINT U	0	9042000/0	OR	(120)	-	(120)	-	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	0	9042000/0	UT	(52)	-	-	-	-	(52)	-	-	-
9042000	UNCOLL ACCTS-JOINT U	0	9042000/0	WA	2	-	-	2	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	0	9042000/0	WYP	(6)	-	-	-	(6)	-	-	-	-
9042000 Total					(156)	20	(120)	2	(6)	(52)	0	-	-
9050000	MISC CUST ACCT EXP	0	9050000/0	CN	18	0	6	1	1	9	1	-	-
9050000	MISC CUST ACCT EXP	0	9050000/0	UT	330	-	-	-	-	330	-	-	-
9050000 Total					348	0	6	1	1	339	1	-	-
9070000	SUPRV (CUST SERV)	0	9070000/0	CN	7	0	2	0	0	3	0	-	-
9070000 Total					7	0	2	0	0	3	0	-	-
9080000	CUST ASSIST EXP	0	9080000/0	CN	9	0	3	1	1	4	0	-	-
9080000	CUST ASSIST EXP	0	9080000/0	OR	1	-	1	-	-	-	-	-	-
9080000	CUST ASSIST EXP	0	9080000/0	UT	3	-	-	-	-	3	-	-	-
9080000	CUST ASSIST EXP	0	9080000/0	WA	8	-	-	8	-	-	-	-	-
9080000	CUST ASSIST EXP	0	9080000/0	WYP	1	-	-	-	1	-	-	-	-
9080000 Total					23	0	4	9	2	8	0	-	-
9081000	CUST ASST EXP-GENL	0	9081000/0	CA	150	150	-	-	-	-	-	-	-
9081000	CUST ASST EXP-GENL	0	9081000/0	CN	831	20	260	58	62	397	35	-	-
9081000 Total					981	170	260	58	62	397	35	-	-
9084000	DSM DIRECT	0	9084000/0	CA	17	17	-	-	-	-	-	-	-
9084000	DSM DIRECT	0	9084000/0	CN	1,268	30	396	88	94	606	53	-	-



Operations & Maintenance Expense
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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
9084000	DSM DIRECT	0	9084000/0	OTHER	84	-	-	-	-	-	84	
9084000	DSM DIRECT	0	9084000/0	WA	6	-	-	6	-	-	-	
9084000 Total					1,376	48	396	94	94	606	53	84
9085100	DSM AMORT-SBC/ECC	0	9085100/0	OTHER	70,485	-	-	-	-	-	70,485	
9085100 Total					70,485	-	-	-	-	-	70,485	
9086000	CUST SERV	0	9086000/0	CN	594	14	186	41	44	284	25	-
9086000	CUST SERV	0	9086000/0	IDU	19	-	-	-	-	-	19	-
9086000	CUST SERV	0	9086000/0	OR	2,226	-	2,226	-	-	-	-	-
9086000	CUST SERV	0	9086000/0	UT	2,520	-	-	-	-	2,520	-	-
9086000	CUST SERV	0	9086000/0	WA	359	-	-	359	-	-	-	-
9086000	CUST SERV	0	9086000/0	WYP	941	-	-	-	941	-	-	-
9086000 Total					6,660	14	2,411	400	985	2,804	44	-
9089500	BLUE SKY EXPENSE	0	Blue Sky Expense	OTHER	4,775	-	-	-	-	-	-	4,775
9089500 Total					4,775	-	-	-	-	-	-	4,775
9089600	SOLAR FEED-IN EXP	0	Solar Feed-In Expense	OTHER	10,686	-	-	-	-	-	-	10,686
9089600 Total					10,686	-	-	-	-	-	-	10,686
9089700	SUBSCRIBER SOLAR	0	SUBSCRIBER SOLAR	UT	132	-	-	-	-	132	-	-
9089700 Total					132	-	-	-	-	132	-	-
9089800	COMMUNITY SOLAR	0	COMMUNITY SOLAR	OTHER	106	-	-	-	-	-	-	106
9089800 Total					106	-	-	-	-	-	-	106
9090000	INFOR/INSTRCT ADV	0	9090000/0	CA	111	111	-	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	0	9090000/0	CN	2,864	69	895	198	213	1,369	120	-
9090000	INFOR/INSTRCT ADV	0	9090000/0	IDU	146	-	-	-	-	-	146	-
9090000	INFOR/INSTRCT ADV	0	9090000/0	OR	1,431	-	1,431	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	0	9090000/0	UT	1,190	-	-	-	-	1,190	-	-
9090000	INFOR/INSTRCT ADV	0	9090000/0	WA	228	-	-	228	-	-	-	-
9090000	INFOR/INSTRCT ADV	0	9090000/0	WYP	339	-	-	-	339	-	-	-
9090000	INFOR/INSTRCT ADV	0	9090000/0	WYU	2	-	-	-	2	-	-	-
9090000 Total					6,311	180	2,326	426	553	2,559	266	-
9100000	MISC CUST SERV/INF	0	9100000/0	CN	5	0	1	0	0	2	0	-
9100000 Total					5	0	1	0	0	2	0	-
9200000	ADMIN & GEN SALARY	0	9200000/0	OR	0	-	0	-	-	-	-	-
9200000	ADMIN & GEN SALARY	0	9200000/0	SO	76,579	1,623	21,092	5,811	10,727	32,927	4,379	20
9200000	ADMIN & GEN SALARY	0	9200000/0	WA	0	-	-	0	-	-	-	-
9200000	ADMIN & GEN SALARY	0	9200000/0	WYP	0	-	-	-	0	-	-	-
9200000 Total					76,579	1,623	21,092	5,811	10,727	32,927	4,379	20
9210000	OFFICE SUPPL & EXP	0	9210000/0	CA	4	4	-	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	0	9210000/0	CN	87	2	27	6	6	42	4	-
9210000	OFFICE SUPPL & EXP	0	9210000/0	IDU	28	-	-	-	-	-	28	-
9210000	OFFICE SUPPL & EXP	0	9210000/0	OR	46	-	46	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	0	9210000/0	SO	9,254	196	2,549	702	1,296	3,979	529	2
9210000	OFFICE SUPPL & EXP	0	9210000/0	UT	124	-	-	-	-	124	-	-
9210000	OFFICE SUPPL & EXP	0	9210000/0	WA	8	-	-	8	-	-	-	-
9210000	OFFICE SUPPL & EXP	0	9210000/0	WYP	35	-	-	-	35	-	-	-
9210000	OFFICE SUPPL & EXP	0	9210000/0	WYU	8	-	-	-	8	-	-	-
9210000 Total					9,594	203	2,622	717	1,346	4,144	561	2
9220000	A&G EXP TRANSF-CR	0	9220000/0	SO	(34,578)	(733)	(9,524)	(2,624)	(4,844)	(14,868)	(1,977)	(9)
9220000 Total					(34,578)	(733)	(9,524)	(2,624)	(4,844)	(14,868)	(1,977)	(9)
9230000	OUTSIDE SERVICES	0	9230000/0	CA	128	128	-	-	-	-	-	-
9230000	OUTSIDE SERVICES	0	9230000/0	IDU	0	-	-	-	-	-	0	-



Operations & Maintenance Expense
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Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9230000	OUTSIDE SERVICES	0	190	-	190	-	-	-	-	-	-
9230000	OUTSIDE SERVICES	0	12,349	262	3,401	937	1,730	5,310	706	3	-
9230000	OUTSIDE SERVICES	0	1,258	-	-	-	-	1,258	-	-	-
9230000	OUTSIDE SERVICES	0	0	-	-	0	-	-	-	-	-
9230000	OUTSIDE SERVICES	0	5	-	-	-	5	-	-	-	-
9230000	OUTSIDE SERVICES	0	47	-	-	-	47	-	-	-	-
9230000 Total			13,978	390	3,592	937	1,783	6,568	706	3	-
9239990	AFFL SERV EMPLOYED	0	40	-	40	-	-	-	-	-	-
9239990	AFFL SERV EMPLOYED	0	8,019	170	2,209	609	1,123	3,448	459	2	-
9239990	AFFL SERV EMPLOYED	0	0	-	-	-	-	0	-	-	-
9239990	AFFL SERV EMPLOYED	0	2	-	-	-	2	-	-	-	-
9239990 Total			8,062	170	2,248	609	1,126	3,449	459	2	-
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			9,684	-	7,069	-	350	2,152	114	-	-
9242000	PROP INS-CLAIM SITUS	0	1,126	1,126	-	-	-	-	-	-	-
9242000	PROP INS-CLAIM SITUS	0	(618)	-	(618)	-	-	-	-	-	-
9242000 Total			509	1,126	(618)	-	-	-	-	-	-
9243000	PROP INS - PREMIUMS	0	4,737	100	1,305	359	664	2,037	271	1	-
9243000 Total			4,737	100	1,305	359	664	2,037	271	1	-
9250000	INJURIES & DAMAGES	0	8,097	172	2,230	614	1,134	3,481	463	2	-
9250000 Total			8,097	172	2,230	614	1,134	3,481	463	2	-
9251000	INJURIES & DAMAGES	0	1,846	-	1,846	-	-	-	-	-	-
9251000	INJURIES & DAMAGES	0	(1,846)	(39)	(508)	(140)	(259)	(794)	(106)	(0)	-
9251000 Total			-	(39)	1,337	(140)	(259)	(794)	(106)	(0)	-
9261200	PEN EXP-OTH NBC	0	(12,133)	(257)	(3,342)	(921)	(1,700)	(5,217)	(694)	(3)	-
9261200 Total			(12,133)	(257)	(3,342)	(921)	(1,700)	(5,217)	(694)	(3)	-
9261500	PEN EXP-STATE SITUS	0	(3,133)	(66)	(863)	(238)	(439)	(1,347)	(179)	(1)	-
9261500	PEN EXP-STATE SITUS	0	73	-	-	73	-	-	-	-	-
9261500 Total			(3,060)	(66)	(863)	(165)	(439)	(1,347)	(179)	(1)	-
9262200	POSTRET EXP-OTH NBC	0	(8,141)	(172)	(2,242)	(618)	(1,140)	(3,500)	(466)	(2)	-
9262200 Total			(8,141)	(172)	(2,242)	(618)	(1,140)	(3,500)	(466)	(2)	-
9262500	POSTRET EXP-ST SITUS	0	375	-	-	-	375	-	-	-	-
9262500 Total			375	-	-	-	375	-	-	-	-
9263200	SERP EXP-OTH NBC	0	2,914	62	803	221	408	1,253	167	1	-
9263200 Total			2,914	62	803	221	408	1,253	167	1	-
9269100	GROSS-UP - PENSION	0	7,267	154	2,001	551	1,018	3,124	416	2	-
9269100 Total			7,267	154	2,001	551	1,018	3,124	416	2	-
9269200	GROSS-UP - POST-RETR	0	2,189	46	603	166	307	941	125	1	-
9269200 Total			2,189	46	603	166	307	941	125	1	-
9269300	GROSS-UP - SERP	0	25	1	7	2	4	11	1	0	-
9269300 Total			25	1	7	2	4	11	1	0	-
9269400	GROSS-UP - MD/DN/V/L	0	59,886	1,269	16,494	4,544	8,389	25,750	3,425	15	-
9269400 Total			59,886	1,269	16,494	4,544	8,389	25,750	3,425	15	-
9269500	GROSS-UP - 401(K) EX	0	38,630	818	10,640	2,931	5,411	16,610	2,209	10	-
9269500 Total			38,630	818	10,640	2,931	5,411	16,610	2,209	10	-
9269600	GROSS-UP - POST-EMPL	0	7,623	162	2,100	578	1,068	3,278	436	2	-



Operations & Maintenance Expense
Sum of Range: 01/2019 - 12/2019
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9269600 Total			7,623	162	2,100	578	1,068	3,278	436	2	-
9269700	GROSS-UP - OTH BEN E	0	6,648	141	1,831	504	931	2,858	380	2	-
9269700 Total			6,648	141	1,831	504	931	2,858	380	2	-
9280000	REGULATORY COM EXP	0	651	651	-	-	-	-	-	-	-
9280000	REGULATORY COM EXP	0	40	-	-	-	-	-	40	-	-
9280000	REGULATORY COM EXP	0	783	-	783	-	-	-	-	-	-
9280000	REGULATORY COM EXP	0	5,480	116	1,509	416	768	2,356	313	1	-
9280000	REGULATORY COM EXP	0	244	-	-	-	-	244	-	-	-
9280000	REGULATORY COM EXP	0	411	-	-	411	-	-	-	-	-
9280000	REGULATORY COM EXP	0	110	-	-	-	110	-	-	-	-
9280000 Total			7,717	767	2,292	827	877	2,600	353	1	-
9282000	REG COMM EXPENSE	0	80	80	-	-	-	-	-	-	-
9282000	REG COMM EXPENSE	0	684	-	-	-	-	-	684	-	-
9282000	REG COMM EXPENSE	0	3,374	-	3,374	-	-	-	-	-	-
9282000	REG COMM EXPENSE	0	6,244	-	-	-	-	6,244	-	-	-
9282000	REG COMM EXPENSE	0	627	-	-	627	-	-	-	-	-
9282000	REG COMM EXPENSE	0	1,752	-	-	-	1,752	-	-	-	-
9282000 Total			12,762	80	3,374	627	1,752	6,244	684	-	-
9283000	FERC FILING FEE	0	5,127	74	1,349	393	779	2,227	303	2	-
9283000 Total			5,127	74	1,349	393	779	2,227	303	2	-
9290000	DUPLICATE CHRGS-CR	0	(8,378)	(178)	(2,307)	(636)	(1,174)	(3,602)	(479)	(2)	-
9290000 Total			(8,378)	(178)	(2,307)	(636)	(1,174)	(3,602)	(479)	(2)	-
9299100	DUP CHG CR - PENSION	0	(7,267)	(154)	(2,001)	(551)	(1,018)	(3,124)	(416)	(2)	-
9299100 Total			(7,267)	(154)	(2,001)	(551)	(1,018)	(3,124)	(416)	(2)	-
9299200	DUP CHG CR - POST-RT	0	(2,189)	(46)	(603)	(166)	(307)	(941)	(125)	(1)	-
9299200 Total			(2,189)	(46)	(603)	(166)	(307)	(941)	(125)	(1)	-
9299300	DUP CHRG CR - SERP	0	(25)	(1)	(7)	(2)	(4)	(11)	(1)	(0)	-
9299300 Total			(25)	(1)	(7)	(2)	(4)	(11)	(1)	(0)	-
9299400	DUP CHG CR - M/D/V/L	0	(59,886)	(1,269)	(16,494)	(4,544)	(8,389)	(25,750)	(3,425)	(15)	-
9299400 Total			(59,886)	(1,269)	(16,494)	(4,544)	(8,389)	(25,750)	(3,425)	(15)	-
9299500	DUP CHRG CR - 401(K)	0	(38,630)	(818)	(10,640)	(2,931)	(5,411)	(16,610)	(2,209)	(10)	-
9299500 Total			(38,630)	(818)	(10,640)	(2,931)	(5,411)	(16,610)	(2,209)	(10)	-
9299600	DUP CHG CR - POST-EM	0	(7,623)	(162)	(2,100)	(578)	(1,068)	(3,278)	(436)	(2)	-
9299600 Total			(7,623)	(162)	(2,100)	(578)	(1,068)	(3,278)	(436)	(2)	-
9299700	DUP CHG CR - OTH BEN	0	(6,648)	(141)	(1,831)	(504)	(931)	(2,858)	(380)	(2)	-
9299700 Total			(6,648)	(141)	(1,831)	(504)	(931)	(2,858)	(380)	(2)	-
9301000	GEN ADVERTISNG EXP	0	55	1	15	4	8	24	3	0	-
9301000 Total			55	1	15	4	8	24	3	0	-
9302000	MISC GEN EXP-OTHER	0	2	2	-	-	-	-	-	-	-
9302000	MISC GEN EXP-OTHER	0	26	-	26	-	-	-	-	-	-
9302000	MISC GEN EXP-OTHER	0	2,189	46	603	166	307	941	125	1	-
9302000	MISC GEN EXP-OTHER	0	20	-	-	-	-	20	-	-	-
9302000	MISC GEN EXP-OTHER	0	7	-	-	7	-	-	-	-	-
9302000	MISC GEN EXP-OTHER	0	0	-	-	-	0	-	-	-	-
9302000 Total			2,244	48	629	173	307	961	125	1	-
9310000	RENTS (A&G)	0	42	42	-	-	-	-	-	-	-
9310000	RENTS (A&G)	0	1	-	-	-	-	-	1	-	-
9310000	RENTS (A&G)	0	230	-	230	-	-	-	-	-	-
9310000	RENTS (A&G)	0	2,179	46	600	165	305	937	125	1	-
9310000	RENTS (A&G)	0	10	-	-	-	-	10	-	-	-



Operations & Maintenance Expense
 Sum of Range: 01/2019 - 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9310000	RENTS (A&G)	0	9310000/0	WA	41	-	-	41	-	-	-	-	-
9310000	RENTS (A&G)	0	9310000/0	WYP	39	-	-	-	39	-	-	-	-
9310000 Total					2,541	88	830	206	344	947	126	1	-
9350000	MAINT GENERAL PLNT	0	9350000/0	CA	95	95	-	-	-	-	-	-	-
9350000	MAINT GENERAL PLNT	0	9350000/0	CN	50	1	16	3	4	24	2	-	-
9350000	MAINT GENERAL PLNT	0	9350000/0	IDU	17	-	-	-	-	-	17	-	-
9350000	MAINT GENERAL PLNT	0	9350000/0	OR	134	-	134	-	-	-	-	-	-
9350000	MAINT GENERAL PLNT	0	9350000/0	SO	23,940	507	6,594	1,817	3,353	10,294	1,369	6	-
9350000	MAINT GENERAL PLNT	0	9350000/0	UT	97	-	-	-	-	97	-	-	-
9350000	MAINT GENERAL PLNT	0	9350000/0	WA	35	-	-	35	-	-	-	-	-
9350000	MAINT GENERAL PLNT	0	9350000/0	WYP	38	-	-	-	38	-	-	-	-
9350000	MAINT GENERAL PLNT	0	9350000/0	WYU	11	-	-	-	11	-	-	-	-
9350000 Total					24,419	604	6,744	1,856	3,406	10,415	1,388	6	-
9359500	MAINT GEN PLT-ENV AM	566700	Environmental Cost Amortization	SO	18	0	5	1	3	8	1	0	-
9359500 Total					18	0	5	1	3	8	1	0	-
Grand Total					2,812,375	54,595	739,090	204,176	415,940	1,195,254	167,881	844	34,596

B3. DEPRECIATION EXPENSE



Depreciation Expense (Actuals)

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2017 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	13	239	70	138	395	54	0	-
4030000	DEPN EXPENSE-ELECT 3110000	STRUCTURES AND IMPROVEMENTS	SG	30,321	436	7,980	2,326	4,605	13,169	1,792	11	-
4030000	DEPN EXPENSE-ELECT 3120000	BOILER PLANT EQUIPMENT	SG	165,113	2,376	43,458	12,668	25,078	71,714	9,760	59	-
4030000	DEPN EXPENSE-ELECT 3140000	TURBOGENERATOR UNITS	SG	34,677	499	9,127	2,661	5,267	15,062	2,050	12	-
4030000	DEPN EXPENSE-ELECT 3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	14,911	215	3,925	1,144	2,265	6,476	881	5	-
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	1,409	20	371	108	214	612	83	1	-
4030000	DEPN EXPENSE-ELECT 3302000	LAND RIGHTS	SG-P	78	1	20	6	12	34	5	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	3	0	1	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT 3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	2	0	0	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT 3310000	STRUCTURES AND IMPROVE	SG-P	1	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT 3310000	STRUCTURES AND IMPROVE	SG-U	260	4	68	20	39	113	15	0	-
4030000	DEPN EXPENSE-ELECT 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	848	12	223	65	129	368	50	0	-
4030000	DEPN EXPENSE-ELECT 3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	254	4	67	20	39	111	15	0	-
4030000	DEPN EXPENSE-ELECT 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	9,369	135	2,466	719	1,423	4,069	554	3	-
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	462	7	122	35	70	201	27	0	-
4030000	DEPN EXPENSE-ELECT 3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	98	1	26	8	15	43	6	0	-
4030000	DEPN EXPENSE-ELECT 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	87	1	23	7	13	38	5	0	-
4030000	DEPN EXPENSE-ELECT 3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	920	13	242	71	140	400	54	0	-
4030000	DEPN EXPENSE-ELECT 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	14,683	211	3,865	1,127	2,230	6,378	868	5	-
4030000	DEPN EXPENSE-ELECT 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	3,226	46	849	248	490	1,401	191	1	-
4030000	DEPN EXPENSE-ELECT 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	6,876	99	1,810	528	1,044	2,987	406	2	-
4030000	DEPN EXPENSE-ELECT 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	13	0	3	1	2	6	1	0	-
4030000	DEPN EXPENSE-ELECT 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	4	0	1	0	1	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	(758)	(11)	(200)	(58)	(115)	(329)	(45)	(0)	-
4030000	DEPN EXPENSE-ELECT 3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	2,140	31	563	164	325	930	127	1	-
4030000	DEPN EXPENSE-ELECT 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	201	3	53	15	30	87	12	0	-
4030000	DEPN EXPENSE-ELECT 3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	667	10	176	51	101	290	39	0	-
4030000	DEPN EXPENSE-ELECT 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	(779)	(11)	(205)	(60)	(118)	(338)	(46)	(0)	-
4030000	DEPN EXPENSE-ELECT 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	2	0	1	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT 3350000	MISC POWER PLANT EQUIP	SG-U	5	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT 3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	12	0	3	1	2	5	1	0	-
4030000	DEPN EXPENSE-ELECT 3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	733	11	193	56	111	319	43	0	-
4030000	DEPN EXPENSE-ELECT 3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	79	1	21	6	12	34	5	0	-
4030000	DEPN EXPENSE-ELECT 3402000	LAND RIGHTS	SG	52	1	14	4	8	22	3	0	-
4030000	DEPN EXPENSE-ELECT 3410000	STRUCTURES & IMPROVEMENTS	SG	6,649	96	1,750	510	1,010	2,888	393	2	-
4030000	DEPN EXPENSE-ELECT 3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	495	7	130	38	75	215	29	0	-
4030000	DEPN EXPENSE-ELECT 3430000	PRIME MOVERS	SG	94,564	1,361	24,889	7,255	14,363	41,072	5,590	34	-
4030000	DEPN EXPENSE-ELECT 3440000	GENERATORS	SG	14,770	213	3,888	1,133	2,243	6,415	873	5	-
4030000	DEPN EXPENSE-ELECT 3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	9,567	138	2,518	734	1,453	4,155	566	3	-



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4030000	DEPN EXPENSE-ELECT 3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	447	6	118	34	68	194	26	0	-
4030000	DEPN EXPENSE-ELECT 3502000	LAND RIGHTS	SG	2,717	39	715	208	413	1,180	161	1	-
4030000	DEPN EXPENSE-ELECT 3520000	STRUCTURES & IMPROVEMENTS	SG	3,948	57	1,039	303	600	1,715	233	1	-
4030000	DEPN EXPENSE-ELECT 3530000	STATION EQUIPMENT	SG	35,023	504	9,218	2,687	5,319	15,212	2,070	13	-
4030000	DEPN EXPENSE-ELECT 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	2,863	41	753	220	435	1,243	169	1	-
4030000	DEPN EXPENSE-ELECT 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	393	6	103	30	60	171	23	0	-
4030000	DEPN EXPENSE-ELECT 3540000	TOWERS AND FIXTURES	SG	19,939	287	5,248	1,530	3,028	8,660	1,179	7	-
4030000	DEPN EXPENSE-ELECT 3550000	POLES AND FIXTURES	SG	21,456	309	5,647	1,646	3,259	9,319	1,268	8	-
4030000	DEPN EXPENSE-ELECT 3560000	OVERHEAD CONDUCTORS & DEVICES	SG	23,823	343	6,270	1,828	3,618	10,347	1,408	9	-
4030000	DEPN EXPENSE-ELECT 3570000	UNDERGROUND CONDUIT	SG	59	1	16	5	9	26	4	0	-
4030000	DEPN EXPENSE-ELECT 3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	137	2	36	11	21	60	8	0	-
4030000	DEPN EXPENSE-ELECT 3590000	ROADS AND TRAILS	SG	158	2	41	12	24	68	9	0	-
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	CA	25	25	-	-	-	-	-	-	-
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	43	-	-	-	43	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	WYU	80	-	-	-	80	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	CA	107	107	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	IDU	53	-	-	-	-	-	53	-	-
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	OR	580	-	580	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	UT	960	-	-	-	-	960	-	-	-
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	WA	102	-	-	102	-	-	-	-	-
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	720	720	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	IDU	722	-	-	-	-	-	722	-	-
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	OR	4,932	-	4,932	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	UT	11,176	-	-	-	-	11,176	-	-	-
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	WA	1,605	-	-	1,605	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	WYP	2,346	-	-	-	2,346	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	WYU	366	-	-	-	366	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	29	29	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	11	-	-	-	-	-	11	-	-
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	79	-	79	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	165	-	-	-	-	165	-	-	-
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	2,738	2,738	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	IDU	3,326	-	-	-	-	-	3,326	-	-
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	OR	13,045	-	13,045	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	UT	14,325	-	-	-	-	14,325	-	-	-
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	WA	4,039	-	-	4,039	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	WYP	5,468	-	-	-	5,468	-	-	-	-



Depreciation Expense (Actuals)
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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYU	1,139	-	-	-	1,139	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	1,126	1,126	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	991	-	-	-	-	-	991	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	7,185	-	7,185	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	6,819	-	-	-	-	6,819	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	1,880	-	-	1,880	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	2,505	-	-	-	2,505	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	344	-	-	-	344	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	CA	553	553	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	IDU	245	-	-	-	-	-	245	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	OR	1,933	-	1,933	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	UT	5,331	-	-	-	-	5,331	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WA	539	-	-	539	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYP	835	-	-	-	835	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYU	168	-	-	-	168	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	505	505	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	666	-	-	-	-	-	666	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	4,026	-	4,026	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	14,361	-	-	-	-	14,361	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	757	-	-	757	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	1,573	-	-	-	1,573	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	621	-	-	-	621	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	CA	1,397	1,397	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	IDU	1,963	-	-	-	-	-	1,963	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	OR	11,267	-	11,267	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	UT	13,031	-	-	-	-	13,031	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WA	3,064	-	-	3,064	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYP	3,538	-	-	-	3,538	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYU	497	-	-	-	497	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	CA	187	187	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	IDU	202	-	-	-	-	-	202	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	OR	2,237	-	2,237	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	UT	2,087	-	-	-	-	2,087	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WA	547	-	-	547	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYP	367	-	-	-	367	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYU	73	-	-	-	73	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	CA	305	305	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	IDU	789	-	-	-	-	-	789	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	OR	4,686	-	4,686	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	UT	5,514	-	-	-	-	5,514	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WA	1,127	-	-	1,127	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYP	951	-	-	-	951	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYU	329	-	-	-	329	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	CA	377	377	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	IDU	655	-	-	-	-	-	655	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	OR	3,284	-	3,284	-	-	-	-	-	-



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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3700000	METERS	UT	3,627	-	-	-	-	3,627	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WA	532	-	-	532	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYP	558	-	-	-	558	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYU	101	-	-	-	101	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	CA	13	13	-	-	-	-	-	-	-
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	269	-	-	-	-	269	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WA	18	-	-	18	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	50	-	-	-	50	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	9	-	-	-	9	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	24	24	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	36	-	-	-	-	-	36	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	701	-	701	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	1,044	-	-	-	-	1,044	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	125	-	-	125	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	246	-	-	-	246	-	-	-	-
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	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	61	61	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CN	125	3	39	9	9	60	5	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	IDU	187	-	-	-	-	-	187	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	OR	636	-	636	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SE	21	0	5	2	3	9	1	0	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SG	131	2	35	10	20	57	8	0	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SO	1,591	34	438	121	223	684	91	0	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	UT	677	-	-	-	-	677	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WA	291	-	-	291	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYP	186	-	-	-	186	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYU	93	-	-	-	93	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CA	5	5	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CN	50	1	16	3	4	24	2	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	IDU	4	-	-	-	-	-	4	-	-
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	73	1	19	6	11	32	4	0	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SO	550	12	151	42	77	236	31	0	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	UT	37	-	-	-	-	37	-	-	-
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	7	7	-	-	-	-	-	-	-



Depreciation Expense (Actuals)
Sum of Range: 01/2019 - 12/2019
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	611	15	191	42	45	292	26	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	58	-	-	-	-	-	58	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	127	-	127	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	1	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	349	5	92	27	53	151	21	0	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	8,479	180	2,335	643	1,188	3,646	485	2	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	95	-	-	-	-	95	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	48	-	-	48	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	333	-	-	-	333	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	5	-	-	-	5	-	-	-	-
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	9	0	3	1	1	4	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	20	-	-	-	-	-	20	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	OR	106	-	106	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SG	233	3	61	18	35	101	14	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	132	-	-	-	-	132	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WA	28	-	-	28	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYP	45	-	-	-	45	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYU	0	-	-	-	0	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	31	31	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	85	-	-	-	-	-	85	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	439	-	439	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	3	0	1	0	1	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	993	14	261	76	151	431	59	0	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	88	2	24	7	12	38	5	0	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	594	-	-	-	-	594	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	114	-	-	114	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	154	-	-	-	154	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	17	-	-	-	17	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CA	15	15	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	IDU	65	-	-	-	-	-	65	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	OR	408	-	408	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SE	56	1	14	4	9	24	4	0	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SG	328	5	86	25	50	142	19	0	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SO	248	5	68	19	35	107	14	0	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	UT	394	-	-	-	-	394	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WA	65	-	-	65	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYP	125	-	-	-	125	-	-	-	-



Depreciation Expense (Actuals)
Sum of Range: 01/2019 - 12/2019
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	WYU	6	-	-	-	6	-	-	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	CA	256	256	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	CN	165	4	52	11	12	79	7	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	IDU	475	-	-	-	-	-	475	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	OR	3,179	-	3,179	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	SE	11	0	3	1	2	5	1	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	SG	7,773	112	2,046	596	1,181	3,376	459	3
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	SO	4,023	85	1,108	305	564	1,730	230	1
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	UT	2,654	-	-	-	-	2,654	-	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	WA	551	-	-	551	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	WYP	1,075	-	-	-	1,075	-	-	-
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	WYU	255	-	-	-	255	-	-	-
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	CA	28	28	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	IDU	30	-	-	-	-	-	30	-
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	OR	229	-	229	-	-	-	-	-
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	365	5	96	28	55	159	22	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	SO	45	1	12	3	6	19	3	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	UT	178	-	-	-	-	178	-	-
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	WA	49	-	-	49	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	WYP	66	-	-	-	66	-	-	-
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	57	-	57	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	SE	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	SG	135	2	35	10	20	59	8	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	SO	110	2	30	8	15	47	6	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	UT	68	-	-	-	-	68	-	-
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	WA	9	-	-	9	-	-	-	-
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	WYP	9	-	-	-	9	-	-	-
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	WYU	1	-	-	-	1	-	-	-
4030000 Total				#####	16,553	#####	57,746	#####	#####	43,121	196
4032000	DEPR - STEAM 565131	DEPR - PROD STEAM NOT CLASSIFIED	SG	(1,828)	(26)	(481)	(140)	(278)	(794)	(108)	(1)
4032000 Total				(1,828)	(26)	(481)	(140)	(278)	(794)	(108)	(1)
4033000	DEPR - HYDRO 565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-P	2,232	32	588	171	339	970	132	1
4033000	DEPR - HYDRO 565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-U	(243)	(3)	(64)	(19)	(37)	(105)	(14)	(0)
4033000 Total				1,990	29	524	153	302	864	118	1
4034000	DEPR - OTHER 565134	DEPR - PROD OTHER NOT CLASSIFIED	SG	659	9	173	51	100	286	39	0
4034000 Total				659	9	173	51	100	286	39	0
4035000	DEPR-TRANSMISSION 565141	DEPR - TRANS ASSETS NOT CLASSIFIED	SG	1,992	29	524	153	302	865	118	1
4035000 Total				1,992	29	524	153	302	865	118	1
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED	CA	56	56	-	-	-	-	-	-
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED	IDU	(2,432)	-	-	-	-	-	(2,432)	-
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED	OR	508	-	508	-	-	-	-	-



Depreciation Expense (Actuals)

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	UT	(22,338)	-	-	-	-	(22,338)	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WA	163	-	-	163	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WYP	(1,816)	-	-	-	(1,816)	-	-	-	-
4036000 Total					(25,859)	56	508	163	(1,816)	(22,338)	(2,432)	-	-
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	SG	1,063	15	280	82	161	462	63	0	-
4037000 Total					1,063	15	280	82	161	462	63	0	-
4039999	DEPR EXP-ELEC, OTH	565970	DEPRECIATION-JOINT OWNER BILLED-CREDIT	SG	(246)	(4)	(65)	(19)	(37)	(107)	(15)	(0)	-
4039999 Total					(246)	(4)	(65)	(19)	(37)	(107)	(15)	(0)	-
Grand Total					#####	16,662	#####	58,188	#####	#####	40,903	197	-

B4. AMORTIZATION EXPENSE



Amortization Expense (Actuals)
Sum of Range: 01/2019 - 12/2019
Allocation Method - Factor 2017 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	584	8	154	45	89	254	35	0
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	SG-P	10,551	152	2,777	810	1,603	4,583	624	4
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	SG-U	331	5	87	25	50	144	20	0
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	UT	(3,452)	-	-	-	-	(3,452)	-	-
4040000	AMOR LTD TRM PLNT 3031040	INTANGIBLE PLANT	OR	9	-	9	-	-	-	-	-
4040000	AMOR LTD TRM PLNT 3031040	INTANGIBLE PLANT	SG	1,331	19	350	102	202	578	79	0
4040000	AMOR LTD TRM PLNT 3031040	INTANGIBLE PLANT	UT	34	-	-	-	-	34	-	-
4040000	AMOR LTD TRM PLNT 3031040	INTANGIBLE PLANT	WYP	58	-	-	-	58	-	-	-
4040000	AMOR LTD TRM PLNT 3031050	RWT - RCMS WORK TRACKING	SO	23	0	6	2	3	10	1	0
4040000	AMOR LTD TRM PLNT 3031680	DISTRIBUTION AUTOMATION PILOT	SO	187	4	51	14	26	80	11	0
4040000	AMOR LTD TRM PLNT 3031830	CUSTOMER SERVICE SYSTEM	CN	4,108	98	1,284	285	305	1,964	173	-
4040000	AMOR LTD TRM PLNT 3032040	SAP	SO	2,543	54	700	193	356	1,093	145	1
4040000	AMOR LTD TRM PLNT 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	23	0	6	2	3	10	1	0
4040000	AMOR LTD TRM PLNT 3032360	2002 GRID NET POWER COST MODELING	SO	5	0	1	0	1	2	0	0
4040000	AMOR LTD TRM PLNT 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	191	4	53	14	27	82	11	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 3032600	SINGLE PERSON SCHEDULING	SO	34	1	9	3	5	14	2	0
4040000	AMOR LTD TRM PLNT 3032640	TIBCO SOFTWARE	SO	437	9	120	33	61	188	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	1	2	0	0
4040000	AMOR LTD TRM PLNT 3032760	SWIFT 2 IMPROVEMENTS	SG	432	6	114	33	66	188	26	0
4040000	AMOR LTD TRM PLNT 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	24	0	6	2	4	10	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	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	107	2	30	8	15	46	6	0
4040000	AMOR LTD TRM PLNT 3032860	WEB SOFTWARE	SO	850	18	234	65	119	366	49	0
4040000	AMOR LTD TRM PLNT 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	360	5	95	28	55	156	21	0
4040000	AMOR LTD TRM PLNT 3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	220	5	61	17	31	95	13	0
4040000	AMOR LTD TRM PLNT 3033090	STEAM PLANT INTANGIBLE ASSETS	SG	2,857	41	752	219	434	1,241	169	1
4040000	AMOR LTD TRM PLNT 3033170	GTX VERSION 7 SOFTWARE	CN	717	17	224	50	53	343	30	-
4040000	AMOR LTD TRM PLNT 3033210	ArcFM Software	SO	801	17	221	61	112	344	46	0
4040000	AMOR LTD TRM PLNT 3033220	MONARCH EMS/SCADA	SO	2,962	63	816	225	415	1,274	169	1
4040000	AMOR LTD TRM PLNT 3033230	VREALIZE VMWARE - SHARED	SO	211	4	58	16	30	91	12	0
4040000	AMOR LTD TRM PLNT 3033240	IEE - Itron Enterprise Addition	CN	738	18	230	51	55	353	31	-
4040000	AMOR LTD TRM PLNT 3033250	AMI Metering Software	CN	4,816	115	1,504	334	357	2,302	202	-
4040000	AMOR LTD TRM PLNT 3033260	Big Data & Analytics	SO	233	5	64	18	33	100	13	0
4040000	AMOR LTD TRM PLNT 3033310	C&T - ENERGY TRADING SYSTEM	SO	1,466	31	404	111	205	631	84	0
4040000	AMOR LTD TRM PLNT 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	604	13	166	46	85	260	35	0
4040000	AMOR LTD TRM PLNT 3033370	DISTRIBUTION INTANGIBLES	WYP	4	-	-	-	4	-	-	-
4040000	AMOR LTD TRM PLNT 3033390	RMT TRADE SYSTEM	SO	197	4	54	15	28	85	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	1	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	SG	9,343	134	2,459	717	1,419	4,058	552	3
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	SO	272	6	75	21	38	117	16	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	UT	5	-	-	-	-	5	-	-
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	WA	3	-	-	3	-	-	-	-



Amortization Expense (Actuals)
Sum of Range: 01/2019 - 12/2019
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	WYP	49	-	-	49	-	-	-	-
4040000	AMOR LTD TRM PLNT 3035320	HYDRO PLANT INTANGIBLES	SG	155	2	41	12	24	67	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 3035322	ACD-Call Center Automated Call Distribut	CN	509	12	159	35	38	243	21	-
4040000	AMOR LTD TRM PLNT 3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	312	4	82	24	47	135	18	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	28	28	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	266	-	266	-	-	-	-	-
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	284	6	78	22	40	122	16	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	5	-	-	-	5	-	-	-
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	81	-	-	81	-	-	-	-
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	43	-	-	-	43	-	-	-
4040000 Total				46,027	917	13,818	3,743	6,592	18,243	2,703	12
4049000	AMR LTD TRM PLNT-OTH 566201	Amort Exp - Hydro - UT Klamath Adj	OTHER	4,263	-	-	-	-	-	-	4,263
4049000	AMR LTD TRM PLNT-OTH 566970	AMORTIZATION JO BILL CREDIT	SG	(249)	(4)	(65)	(19)	(38)	(108)	(15)	(0)
4049000 Total				4,014	(4)	(65)	(19)	(38)	(108)	(15)	(0)
4061000	EL PLNT ACQ ADJ-CM 566920	AMORT ELEC PLANT ACQ ADJ	SG	4,782	69	1,259	367	726	2,077	283	2
4061000	EL PLNT ACQ ADJ-CM 566920	AMORT ELEC PLANT ACQ ADJ	UT	302	-	-	-	-	302	-	-
4061000 Total				5,083	69	1,259	367	726	2,378	283	2
4073000	REGULATORY DEBITS 586902	Preferred Stock Repurchase Loss Amort	OTHER	124	-	-	-	-	-	-	124
4073000 Total				124	-	-	-	-	-	-	124
4074100	Reg Credits-BPA Exch 301101	BPA Reg Bill Bal Acct - Residential	IDU	5,643	-	-	-	-	5,643	-	-
4074100	Reg Credits-BPA Exch 301101	BPA Reg Bill Bal Acct - Residential	OR	42,889	-	42,889	-	-	-	-	-
4074100	Reg Credits-BPA Exch 301101	BPA Reg Bill Bal Acct - Residential	WA	12,419	-	-	12,419	-	-	-	-
4074100	Reg Credits-BPA Exch 301201	BPA Reg Bill Bal Acct - Commercial	IDU	383	-	-	-	-	383	-	-
4074100	Reg Credits-BPA Exch 301201	BPA Reg Bill Bal Acct - Commercial	OR	947	-	947	-	-	-	-	-
4074100	Reg Credits-BPA Exch 301201	BPA Reg Bill Bal Acct - Commercial	WA	612	-	-	612	-	-	-	-
4074100	Reg Credits-BPA Exch 301301	BPA Reg Bill Bal Acct - Industrial	IDU	41	-	-	-	-	41	-	-
4074100	Reg Credits-BPA Exch 301301	BPA Reg Bill Bal Acct - Industrial	OR	2	-	2	-	-	-	-	-
4074100	Reg Credits-BPA Exch 301301	BPA Reg Bill Bal Acct - Industrial	WA	18	-	-	18	-	-	-	-
4074100	Reg Credits-BPA Exch 301451	BPA Reg Bill Bal Acct - Irrigation	IDU	1,884	-	-	-	-	1,884	-	-
4074100	Reg Credits-BPA Exch 301451	BPA Reg Bill Bal Acct - Irrigation	OR	807	-	807	-	-	-	-	-
4074100	Reg Credits-BPA Exch 301451	BPA Reg Bill Bal Acct - Irrigation	WA	675	-	-	675	-	-	-	-
4074100	Reg Credits-BPA Exch 301601	BPA Reg Bill Bal Acct - St/Hwy Lighting	OR	0	-	0	-	-	-	-	-
4074100 Total				66,321	-	44,646	13,724	-	-	7,951	-
4074200	Reg Credits-BPA Exch 505201	Regional Bill Intchg Rec/Del-OR (PP)	OR	(44,647)	-	(44,647)	-	-	-	-	-
4074200	Reg Credits-BPA Exch 505202	Regional Bill Intchg Rec/Del-WA (PP)	WA	(13,723)	-	-	(13,723)	-	-	-	-
4074200	Reg Credits-BPA Exch 505204	Regional Bill Intchg Rec/Del-ID (RMP)	IDU	(7,951)	-	-	-	-	(7,951)	-	-
4074200 Total				(66,321)	-	(44,647)	(13,723)	-	-	(7,951)	-
Grand Total				55,249	982	15,010	4,091	7,281	20,513	2,971	14

B5. TAXES OTHER THAN INCOME



Taxes Other Than Income (Actuals)
Sum of Range: 01/2019 - 12/2019
Allocation Method - Factor 2017 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	583750	SALES AND USE TAX	SO	208	4	57	16	29	90	12	0	-
4081000	TAX OTH INC-U OP I	584960	Taxes Other Non-Income - Credit	SO	(453)	(10)	(125)	(34)	(63)	(195)	(26)	(0)	-
4081000 Total					(245)	(5)	(67)	(19)	(34)	(105)	(14)	(0)	-
4081500	PROPERTY TAXES	579000	PROPERTY TAX	GPS	148,789	3,153	40,981	11,291	20,842	63,977	8,509	38	-
4081500 Total					148,789	3,153	40,981	11,291	20,842	63,977	8,509	38	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	CA	1,207	1,207	-	-	-	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	GPS	3	0	1	0	0	1	0	0	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	OR	30,248	-	30,248	-	-	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WYP	1,917	-	-	-	1,917	-	-	-	-
4081800 Total					33,375	1,207	30,249	0	1,917	1	0	0	-
4081990	MISC TAXES - OTHER	583260	PUBLIC UTILITY TAX	SO	12,517	265	3,448	950	1,753	5,382	716	3	-
4081990	MISC TAXES - OTHER	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	1,611	-	1,611	-	-	-	-	-	-
4081990	MISC TAXES - OTHER	583263	MONTANA ENERGY TAX	SE	229	3	57	17	38	99	15	0	-
4081990	MISC TAXES - OTHER	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	23	-	-	23	-	-	-	-	-
4081990	MISC TAXES - OTHER	583266	IDAHO KILOWATT HOUR TAX	SE	58	1	14	4	10	25	4	0	-
4081990	MISC TAXES - OTHER	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	77	-	-	-	77	-	-	-	-
4081990	MISC TAXES - OTHER	583269	MONTANA WHOLESALE ENERGY TAX	SE	163	2	40	12	27	70	11	0	-
4081990	MISC TAXES - OTHER	583273	Wyoming Wind Generation Tax	SG	2,051	30	540	157	311	891	121	1	-
4081990	MISC TAXES - OTHER	583274	Nevada Commerce Tax	SO	35	1	10	3	5	15	2	0	-
4081990	MISC TAXES - OTHER	584100	GOVERNMENT ROYALTIES	SE	453	6	112	34	76	196	30	0	-
4081990 Total					17,217	308	5,832	1,201	2,297	6,678	898	4	-
Grand Total					199,137	4,663	76,994	12,473	25,022	70,550	9,393	42	-

B6. FEDERAL INCOME TAXES



Interest Expense & Production Tax Credits

Twelve Months Ended - December 2019

Allocation Method - Factor 2017 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	(27,793)	(400)	(7,315)	(2,132)	(4,221)	(12,071)	(1,643)	(10)	-
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	(48)	(1)	(12)	(4)	(8)	(21)	(3)	(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	(16)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	-
4091000	INC TX UTIL OP INC 600600	Fuel Tax Credit	SE	(17)	(0)	(4)	(1)	(3)	(8)	(1)	(0)	-
4091000	INC TX UTIL OP INC 900900	Foreign Tax Credit	SO	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
4091000 Total				(27,877)	(401)	(7,336)	(2,139)	(4,235)	(12,107)	(1,648)	(10)	-
4091100	STATE INC TAX-ELEC 311311	Utah Renewable Energy Production Tax Cre	SG	-	-	-	-	-	-	-	-	-
4091100 Total				-	-	-	-	-	-	-	-	-
4118000	GAINS-DISP OF ALLOW 0	SO2 ALLOWANCE	SE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4118000 Total				(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4191000	AFUDC - OTHER 0	AFUDC - EQUITY	SNP	(72,317)	(1,390)	(19,190)	(5,285)	(10,153)	(32,128)	(4,136)	(19)	(15)
4191000 Total				(72,317)	(1,390)	(19,190)	(5,285)	(10,153)	(32,128)	(4,136)	(19)	(15)
4211000	GAIN DISPOS PROP 554000	GAIN ON DISPOSITION OF PROPERTY	OR	223	-	223	-	-	-	-	-	-
4211000	GAIN DISPOS PROP 554000	GAIN ON DISPOSITION OF PROPERTY	SG	(2,433)	(35)	(640)	(187)	(370)	(1,057)	(144)	(1)	-
4211000	GAIN DISPOS PROP 554000	GAIN ON DISPOSITION OF PROPERTY	SO	(1,385)	(29)	(381)	(105)	(194)	(596)	(79)	(0)	-
4211000 Total				(3,595)	(64)	(799)	(292)	(564)	(1,652)	(223)	(1)	-
4212000	LOSS DISPOS PROP 554100	LOSS - SALE OF ASSETS	OR	0	-	0	-	-	-	-	-	-
4212000	LOSS DISPOS PROP 554100	LOSS - SALE OF ASSETS	SO	200	4	55	15	28	86	11	0	-
4212000	LOSS DISPOS PROP 554100	LOSS - SALE OF ASSETS	WYP	0	-	-	-	0	-	-	-	-
4212000 Total				200	4	55	15	28	86	11	0	-
4270000	INT ON LNG-TRM DBT 585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	SNP	333,342	6,408	88,457	24,363	46,800	148,092	19,067	87	68
4270000	INT ON LNG-TRM DBT 585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	SNP	31,567	607	8,377	2,307	4,432	14,024	1,806	8	6
4270000	INT ON LNG-TRM DBT 585004	INTEREST EXPENSE - LT DEBT - PCRBS VARIA	SNP	3,937	76	1,045	288	553	1,749	225	1	1
4270000	INT ON LNG-TRM DBT 585005	INTEREST EXPENSE - LT DEBT - PCRB FEES &	SNP	1,007	19	267	74	141	447	58	0	0
4270000 Total				369,853	7,109	98,146	27,032	51,926	164,313	21,155	97	75
4280000	AMT DBT DISC & EXP 586160	AMORTIZATION - DEBT DISCOUNT	SNP	879	17	233	64	123	390	50	0	0
4280000	AMT DBT DISC & EXP 586170	AMORTIZATION - DEBT ISSUANCE EXP	SNP	3,014	58	800	220	423	1,339	172	1	1
4280000 Total				3,892	75	1,033	284	546	1,729	223	1	1
4281000	AMORTZN OF LOSS 586190	AMORTIZATION - LOSS ON REQACQUIRED DEBT	SNP	584	11	155	43	82	259	33	0	0
4281000 Total				584	11	155	43	82	259	33	0	0
4290000	AMT PREM ON DEBT 586180	AMORTIZATION - DEBT PREMIUM/GAIN	SNP	(11)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	(0)
4290000 Total				(11)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	(0)
4310000	OTHER INTEREST EXP 0	4310000/0	SNP	11,968	230	3,176	875	1,680	5,317	685	3	2
4310000 Total				11,968	230	3,176	875	1,680	5,317	685	3	2
4313000	INT EXP ON REG LIAB 0	INTEREST EXPENSE ON REG LIABILITIES	SNP	12,654	243	3,358	925	1,777	5,622	724	3	3
4313000 Total				12,654	243	3,358	925	1,777	5,622	724	3	3
4320000	AFUDC - BORROWED 585800	INTEREST CAPITALIZED (SEE OTH INCOME)	SNP	(36,564)	(703)	(9,703)	(2,672)	(5,134)	(16,244)	(2,091)	(10)	(7)
4320000	AFUDC - BORROWED 585860	INTEREST EXPENSE - AFUDC MANUAL ADJ	SNP	280	5	74	20	39	124	16	0	0
4320000 Total				(36,284)	(697)	(9,629)	(2,652)	(5,094)	(16,120)	(2,075)	(9)	(7)
Grand Total				259,067	5,120	68,965	18,805	35,992	115,314	14,747	65	59



Schedule M (Actuals)
 Twelve Months Ending - December 2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct		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	148	3	42	12	22	61	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	1,947	41	536	148	273	837	111	0	-
SCHMAP	130400	PMINon Deductible Exp	SE	28	0	7	2	5	12	2	0	-
SCHMAP	130505	Executive Compensation 162(m)	SO	161	3	44	12	23	69	9	0	-
SCHMAP	130550	MEHC Insurance Services-Premium	SO		-	-	-	-	-	-	-	-
SCHMAP	130700	Mining Rescue Training Credit Addback	SE		-	-	-	-	-	-	-	-
SCHMAP	130750	Nondeductible Fringe Benefits	SO	479	10	132	36	67	206	27	0	-
SCHMAP	130755	Nondeductible Parking Costs	SO	470	10	130	36	66	202	27	0	-
SCHMAP	130900	Non - Deductible Executive Comp	SO		-	-	-	-	-	-	-	-
SCHMAP	505505	Income Tax Interest	SO		-	-	-	-	-	-	-	-
SCHMAP	610106	PMIFuel Tax Cr	SE	17	0	4	1	3	8	1	0	-
SCHMAP	610107	PMI Dividend Gross Up for Foreign Tax Cr	SO	3	0	1	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 Addbac	SE	48	1	12	4	8	21	3	0	-
SCHMAP Total				3,301	69	907	251	466	1,417	189	1	-
SCHMAT	105100	Capitalized Labor Costs	SO	7,659	162	2,109	581	1,073	3,293	438	2	-
SCHMAT	105120	Book Depreciation	SCHMDEXP	943,502	21,501	265,826	75,089	138,263	389,785	52,784	254	-
SCHMAT	105121	PMIBook Depreciation	SE	16,300	224	4,034	1,221	2,718	7,035	1,063	5	-
SCHMAT	105123	Sec. 481a Adj - Repair Deduction	SG	(11,175)	(161)	(2,941)	(857)	(1,697)	(4,854)	(661)	(4)	-
SCHMAT	105130	CIAC	CIAC	114,942	3,722	30,686	7,313	12,051	55,438	5,731	-	-
SCHMAT	105137	Auto Depreciation	SO		-	-	-	-	-	-	-	-
SCHMAT	105140	Highway relocation	SNPD	2,372	77	633	151	249	1,144	118	-	-
SCHMAT	105142	Avoided Costs	SNP	67,459	1,297	17,901	4,930	9,471	29,970	3,859	18	14
SCHMAT	105145	Acquisition Adjustment Amort	SG		-	-	-	-	-	-	-	-
SCHMAT	105146	Capitalization of Test Energy	SG	4,130	59	1,087	317	627	1,794	244	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	110	2	27	8	18	48	7	0	-
SCHMAT	205210	ERC (Emission Reduction Credit) Impairme	SE		-	-	-	-	-	-	-	-
SCHMAT	205411	PMI Sec 263A Adjustment	SE		-	-	-	-	-	-	-	-
SCHMAT	210105	Self Insured Health Benefit	SO		-	-	-	-	-	-	-	-



Schedule M (Actuals)
 Twelve Months Ending - December 2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	210120	Prepaid Taxes-UT PUC	UT		-	-	-	-	-	-	-	-
SCHMAT	210130	Prepaid Taxes-ID PUC	IDU		-	-	-	-	-	-	-	-
SCHMAT	210200	Prepaid Taxes-property taxes	GPS	(1,737)	(37)	(478)	(132)	(243)	(747)	(99)	(0)	-
SCHMAT	220100	Bad Debts Allowance - Cash Basis	BADDEBT	52	3	20	5	4	17	3	-	-
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	13,022	276	3,587	988	1,824	5,599	745	3	-
SCHMAT	320280	Reg Asset FAS 158 Post Retire Liab	SO	(18,355)	(389)	(5,055)	(1,393)	(2,571)	(7,892)	(1,050)	(5)	-
SCHMAT	320281	Reg Asset - Post-Retirement Settlement L	SO	353	7	97	27	49	152	20	0	-
SCHMAT	320282	Reg Asset - Post-Retirement Settlement L	UT	(291)	-	-	-	-	(291)	-	-	-
SCHMAT	320283	Reg Asset - Post-Retirement Settlement L	WYU	22	-	-	-	22	-	-	-	-
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	5,047	-	-	-	-	-	-	-	5,047
SCHMAT	415120	Def Reg Asset-Foote Creek Contract	SG		-	-	-	-	-	-	-	-
SCHMAT	415300	Environmental Cleanup Accrual	SO		-	-	-	-	-	-	-	-
SCHMAT	415301	Environmental Costs WA	WA	140	-	-	140	-	-	-	-	-
SCHMAT	415406	Reg Asset Utah ECAM	OTHER		-	-	-	-	-	-	-	-
SCHMAT	415423	Contra PP&E Deer Creek	SE		-	-	-	-	-	-	-	-
SCHMAT	415424	Contra Reg Asset - Deer Creek Abandonmen	SE	7,658	105	1,895	574	1,277	3,305	499	3	-
SCHMAT	415425	Contra Reg Asset - UMWA Pension	OTHER		-	-	-	-	-	-	-	-
SCHMAT	415430	Reg Asset - CA - Transportation Electri	OTHER	(62)	-	-	-	-	-	-	-	(62)
SCHMAT	415500	Cholla Pit 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 Intevenor 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	12,612	-	-	12,612	-	-	-	-	-
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		-	-	-	-	-	-	-	-



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FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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		-	-	-	-	-	-	-	-
SCHMAT	415850	UNRECOVERED PLANT-POWERDALE	SG		-	-	-	-	-	-	-	-
SCHMAT	415852	Powerdale Decommissioning Reg Asset - ID	IDU	24						24		
SCHMAT	415853	Powerdale Decommissioning Reg Asset - OR	OR		-	-	-	-	-	-	-	-
SCHMAT	415854	Powerdale Decommissioning Reg Asset - WA	WA		-	-	-	-	-	-	-	-
SCHMAT	415855	CA - January 2010 Storm Costs	OTHER	1,126								1,126
SCHMAT	415856	Powerdale Decommissioning Reg Asset - WY	WYP		-	-	-	-	-	-	-	-
SCHMAT	415857	ID - Deferred Overburden Costs	OTHER	115								115
SCHMAT	415858	WY - Deferred Overburden Costs	WYP	324				324				
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	(5,047)								(5,047)
SCHMAT	415870	Deferred Excess Net Power Costs-CA	CA		-	-	-	-	-	-	-	-
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	(2,980)								(2,980)
SCHMAT	415881	Deferral of Renewable Energy Credit - UT	OTHER	1,039								1,039
SCHMAT	415883	Deferral of Renewable Energy Credit - WY	OTHER	592								592
SCHMAT	415890	ID MEHC 2006 Transistion 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		-	-	-	-	-	-	-	-
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	1,305								1,305
SCHMAT	415927	Reg Liability - Depreciation Decrease De	WA		-	-	-	-	-	-	-	-



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FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	415938	Reg Asset - Carbon Plant Decommissioning	CA		-	-	-	-	-	-	-	-
SCHMAT	425100	Deferred Regulatory Expense	IDU		-	-	-	-	-	-	-	-
SCHMAT	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	142	-	-	-	-	-	-	-	142
SCHMAT	425125	Deferred Coal Cost - Arch	SE		-	-	-	-	-	-	-	-
SCHMAT	425205	Misc Def Dr-Prop Damage Repairs	SO		-	-	-	-	-	-	-	-
SCHMAT	425215	Unearned Joint Use Pole Contact Revenue	SNPD		-	-	-	-	-	-	-	-
SCHMAT	425250	TGS Buyout-SG	SG	15	0	4	1	2	7	1	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	2	45	13	26	75	10	0	-
SCHMAT	425380	Idaho Customer Balancing Account	OTHER		-	-	-	-	-	-	-	-
SCHMAT	430100	Customer Service / Weatherization	OTHER	188	-	-	-	-	-	-	-	188
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	(251)	(5)	(69)	(19)	(35)	(108)	(14)	(0)	-
SCHMAT	505125	ACCRUED ROYALTIES	SE	449	6	111	34	75	194	29	0	-
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	(121)	(3)	(33)	(9)	(17)	(52)	(7)	(0)	-
SCHMAT	505500	Federal Income Tax Interest	SO		-	-	-	-	-	-	-	-
SCHMAT	505510	PMI Vacation Bonus Adjustment	SE		-	-	-	-	-	-	-	-
SCHMAT	505600	Sick Leave Vacation & Personal Time	SO	139	3	38	11	19	60	8	0	-
SCHMAT	505601	Sick Leave Accrual - PMI	SE	(10)	(0)	(2)	(1)	(2)	(4)	(1)	(0)	-
SCHMAT	505700	Accrued Retention Bonus	SO	(1,830)	(39)	(504)	(139)	(256)	(787)	(105)	(0)	-
SCHMAT	605100	Trojan Decommissioning Costs	TROJD	(61)	(1)	(16)	(5)	(9)	(26)	(4)	(0)	-
SCHMAT	605301	Environmental Liability - Regulated	SO	837	18	231	64	117	360	48	0	-
SCHMAT	605710	Reverse Accrued Final Reclamation	OTHER	(5,597)	-	-	-	-	-	-	-	(5,597)
SCHMAT	605715	Trapper Mine Contract Obligation	SE	305	4	76	23	51	132	20	0	-
SCHMAT	610000	Coal Mine Development-PMI	SE	(319)	(4)	(79)	(24)	(53)	(138)	(21)	(0)	-
SCHMAT	610005	Sec 174 94-98 7 99-00 RAR	SO		-	-	-	-	-	-	-	-
SCHMAT	610100	PMI Devt Cost Amort	SE		-	-	-	-	-	-	-	-
SCHMAT	610111	PMIBCC Gain/Loss on Assets Disposed	SE		-	-	-	-	-	-	-	-
SCHMAT	610114	PMI EITF Pre-Stripping Costs	SE		-	-	-	-	-	-	-	-
SCHMAT	610115	PMI Overburden 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		-	-	-	-	-	-	-	-



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FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	610142	Reg Liability - UT Home Energy Lifeline	UT		-	-	-	-	-	-	-	-
SCHMAT	610143	Reg Liability - WA Low Energy Program	WA	(1,479)	-	-	(1,479)	-	-	-	-	-
SCHMAT	610144	Reg Liability - CA California Alternativ	OTHER		-	-	-	-	-	-	-	-
SCHMAT	610145	REG LIAB-DSM	OTHER	(318)	-	-	-	-	-	-	-	(318)
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		-	-	-	-	-	-	-	-
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	272	-	-	-	-	-	-	-	272
SCHMAT	705241	Reg Liability - CA California Alternativ	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	1,918	-	-	-	-	-	-	-	1,918
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	202	-	-	-	-	-	-	-	202
SCHMAT	705267	Reg Liability - WA Decoupling Mechanism	OTHER	14,685	-	-	-	-	-	-	-	14,685
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	649	-	-	-	-	-	-	-	649
SCHMAT	705337	Regulatory Liability - Sale of Renewable	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705340	Reg Liability - Excess Income Tax Deferr	OTHER	4,017	-	-	-	-	-	-	-	4,017
SCHMAT	705341	Reg Liability - Excess Income Tax Deferr	OTHER	252	-	-	-	-	-	-	-	252
SCHMAT	705342	Reg Liability - Excess Income Tax Deferr	OTHER	2,399	-	-	-	-	-	-	-	2,399
SCHMAT	705343	Reg Liability - Excess Income Tax Deferr	OTHER	131	-	-	-	-	-	-	-	131
SCHMAT	705344	Reg Liability - Excess Income Tax Deferr	OTHER	470	-	-	-	-	-	-	-	470
SCHMAT	705345	Reg Liability - Excess Income Tax Deferr	OTHER	(4,673)	-	-	-	-	-	-	-	(4,673)
SCHMAT	705400	Reg Liability - OR Injuries & Damages Re	OR	1,846	-	1,846	-	-	-	-	-	-
SCHMAT	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	(27)	-	-	-	-	-	-	-	(27)
SCHMAT	705451	Reg Liability - OR Property Insurance Re	OR	(7,594)	-	(7,594)	-	-	-	-	-	-
SCHMAT	705453	Reg Liability - ID Property Insurance Re	IDU	114	-	-	-	-	-	114	-	-



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FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	705455	Reg Liability - WY Property Insurance Re	WYP	350	-	-	-	350	-	-	-	-
SCHMAT	705500	Reg Liability - Powerdale Decommissionin	UT		-	-	-	-	-	-	-	-
SCHMAT	705514	Regulatory Liability - OR Deferred Exces	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705515	Regulatory Liability - OR Deferred Exces	OTHER	5,479	-	-	-	-	-	-	-	5,479
SCHMAT	705517	Regulatory Liability - UT Deferred Exces	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705518	Regulatory Liability - WA Deferred Exces	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705519	Regulatory Liability - WA Deferred Exces	OTHER	(14,327)	-	-	-	-	-	-	-	(14,327)
SCHMAT	705521	Regulatory Liability - WY Deferred Exces	OTHER		-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-
SCHMAT	705530	Regulatory Liability - UT Solar Feed-in	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705531	Regulatory Liability - UT Solar Feed-in	OTHER	(2,458)	-	-	-	-	-	-	-	(2,458)
SCHMAT	705536	Regulatory Liability - CA GreenHouse Gas	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705600	RegLiability - OR 2012 GRC Giveback	OTHER		-	-	-	-	-	-	-	-
SCHMAT	705700	Reg Liability - Current Reclas - Other	OTHER		-	-	-	-	-	-	-	-
SCHMAT	715050	Microsoft Software License Liability	SO		-	-	-	-	-	-	-	-
SCHMAT	715100	MCI FOG Wire Lease	WYP		-	-	-	-	-	-	-	-
SCHMAT	715105	MCI FOG Wire Lease	SG	1	0	0	0	0	0	0	0	-
SCHMAT	715350	Misc. Deferred Credits	SO		-	-	-	-	-	-	-	-
SCHMAT	715720	NW Power Act-WA	OTHER	(470)	-	-	-	-	-	-	-	(470)
SCHMAT	715810	Chehalis WA EFSEC C02 Mitigation Obligat	SG	(191)	(3)	(50)	(15)	(29)	(83)	(11)	(0)	-
SCHMAT	720200	Deferred Comp Plan Benefits-PPL	SO		-	-	-	-	-	-	-	-
SCHMAT	720300	Pension / Retirement (Accrued / Prepaid)	SO	(75)	(2)	(21)	(6)	(10)	(32)	(4)	(0)	-
SCHMAT	720400	Suppl. Exec. Retirement Plan (SERP)	SO		-	-	-	-	-	-	-	-
SCHMAT	720550	Accrued CIC Severence	SO		-	-	-	-	-	-	-	-
SCHMAT	720560	Pension Liability - UMWA Withdrawal Obli	SE		-	-	-	-	-	-	-	-
SCHMAT	740100	Post Merger Loss-Reacquired Debt	SNP	584	11	155	43	82	259	33	0	0
SCHMAT	910245	Contra Receivable from Joint Owners	SO	(666)	(14)	(183)	(51)	(93)	(286)	(38)	(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	441	6	109	33	74	190	29	0	-
SCHMAT	910910	PMIBridger Section 471 Adj	SE		-	-	-	-	-	-	-	-
SCHMAT	920110	PMIWIY Extraction Tax	SE	659	9	163	49	110	284	43	0	-
SCHMAT Total				1,156,610	26,839	313,654	100,151	163,910	483,840	63,856	278	4,083
SCHMDP	105127	Book Depreciation Allocated to Medicare	SCHMDEXP		-	-	-	-	-	-	-	-
SCHMDP	110200	Tax Depletion - Deer Creek	SE		-	-	-	-	-	-	-	-
SCHMDP	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION	SE	9	0	2	1	2	4	1	0	-
SCHMDP	120100	Preferred Dividend - PPL	SNP	108	2	29	8	15	48	6	0	0
SCHMDP	120200	Trapper Mine Dividend Deduction	SE		-	-	-	-	-	-	-	-
SCHMDP	130560	MEHC Insurance Services-Receivable	SO		-	-	-	-	-	-	-	-



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	4,090	56	1,012	306	682	1,765	267	1
SCHMDP	910918	PMI Overriding Royalty	SE	-	-	-	-	-	-	-	-
SCHMDP	920105	PMI Tax Exempt Interest Income	SE	-	-	-	-	-	-	-	-
SCHMDP Total				4,208	58	1,043	315	699	1,817	274	1
SCHMDT	105101	Capitalized Labor Cost for Powertax Inpu	SO	-	-	-	-	-	-	-	-
SCHMDT	105122	Repair Deduction	SG	155,653	2,240	40,968	11,942	23,641	67,605	9,201	56
SCHMDT	105125	Tax Depreciation	TAXDEPR	684,400	13,413	180,211	43,817	94,052	307,329	38,609	165
SCHMDT	105126	PMI Tax Depreciation	SE	4,742	65	1,173	355	791	2,047	309	2
SCHMDT	105137	Capitalized Depreciation	SO	6,684	142	1,841	507	936	2,874	382	2
SCHMDT	1051411	AFUDC - DEBT	SNP	36,195	696	9,605	2,645	5,082	16,080	2,070	9
SCHMDT	1051412	AFUDC - Equity	SNP	72,140	1,387	19,143	5,273	10,128	32,049	4,126	19
SCHMDT	105143	Basis Intangible Difference	SO	266	6	73	20	37	114	15	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	16,502	350	4,545	1,252	2,312	7,096	944	4
SCHMDT	105153	Contract Liability Basis Adjustment -Che	SG	(191)	(3)	(50)	(15)	(29)	(83)	(11)	(0)
SCHMDT	105165	Coal Mine Development	SE	-	-	-	-	-	-	-	-
SCHMDT	105171	PMI Coal Mine Receding Face (Extension)	SE	46	1	11	3	8	20	3	0
SCHMDT	105175	Removal Cost (net of salvage)	GPS	69,673	1,476	19,190	5,287	9,760	29,958	3,984	18
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	377	5	99	29	57	164	22	0
SCHMDT	105470	Book Gain/Loss on Land Sales	GPS	4,187	89	1,153	318	586	1,800	239	1
SCHMDT	110200	Depletion - Tax Percentage Deduction	SE	-	-	-	-	-	-	-	-
SCHMDT	1102051	Tax Percentage Depletion - Deduction	SE	31	0	8	2	5	13	2	0
SCHMDT	120105	Willow Wind Account Receivable	WA	-	-	-	-	-	-	-	-
SCHMDT	205025	PMI - Fuel Cost Adjustment	SE	(219)	(3)	(54)	(16)	(37)	(95)	(14)	(0)
SCHMDT	205200	Coal M&S Inventory Write-Off	SNPD	(866)	(28)	(231)	(55)	(91)	(418)	(43)	-
SCHMDT	205205	Inventory Reserve - PMI	SE	(770)	(11)	(191)	(58)	(128)	(332)	(50)	(0)
SCHMDT	205411	PMI SEC 263A Adjustment	SE	739	10	183	55	123	319	48	0
SCHMDT	210000	PREPAID IBEW 57 MEDICAL	SO	-	-	-	-	-	-	-	-
SCHMDT	210100	Prepaid Taxes-OR PUC	OR	(52)	-	(52)	-	-	-	-	-
SCHMDT	210105	Self Insured Health Benefit	SO	-	-	-	-	-	-	-	-
SCHMDT	210110	Prepaid Taxes-WA UTC	WA	-	-	-	-	-	-	-	-



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FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	210120	Prepaid Taxes-UT PUC	UT	(36)	-	-	-	-	(36)	-	-	-
SCHMDT	210130	Prepaid Taxes-ID PUC	IDU	40	-	-	-	-	-	40	-	-
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	-	-	-	-	-	-	-	-	-
SCHMDT	210170	Prepaid Lease-Gadsby Gas Turbine	SG	-	-	-	-	-	-	-	-	-
SCHMDT	210175	Prepaid - FSA O&M - East	SG	252	4	66	19	38	110	15	0	-
SCHMDT	210180	OTHER PREPAIDS	SO	126	3	35	10	18	54	7	0	-
SCHMDT	210185	Prepaid Aircraft Maintenance Costs	SG	327	5	86	25	50	142	19	0	-
SCHMDT	210190	Prepaid Water Rights	SG	(161)	(2)	(42)	(12)	(24)	(70)	(10)	(0)	-
SCHMDT	210195	Prepaid Surety Bond Costs	SO	-	-	-	-	-	-	-	-	-
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	1,641	35	452	125	230	706	94	0	-
SCHMDT	320279	Reg Liability - FAS 158 Post Retirement	SO	(18,355)	(389)	(5,055)	(1,393)	(2,571)	(7,892)	(1,050)	(5)	-
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	191	3	50	15	29	83	11	0	-
SCHMDT	415120	DEFERRED REG ASSET - FOOTE CREEK CONTRAC	SG	-	-	-	-	-	-	-	-	-
SCHMDT	415200	REG ASSET - OR TRANSPORTATION ELECTRIFIC	OTHER	769	-	-	-	-	-	-	-	769
SCHMDT	415260	Reg Asset - Fire Risk Mitigation - CA	OTHER	3,174	-	-	-	-	-	-	-	3,174
SCHMDT	415300	Hazardous Waste Clean-up Costs	SO	2,931	62	807	222	411	1,260	168	1	-
SCHMDT	415301	Hazardous Waste Clean-up Costs-WA	WA	-	-	-	-	-	-	-	-	-
SCHMDT	415410	Reg Asset - Energy West Mining	SE	(1,189)	(16)	(294)	(89)	(198)	(513)	(78)	(0)	-
SCHMDT	415411	ContraRA DeerCreekAband CA	CA	19	19	-	-	-	-	-	-	-
SCHMDT	415412	ContraRA DeerCreekAband ID	IDU	(407)	-	-	-	-	-	(407)	-	-
SCHMDT	415413	ContraRA DeerCreekAband OR	OR	(1,695)	-	(1,695)	-	-	-	-	-	-
SCHMDT	415414	ContraRA DeerCreekAband UT	UT	(15)	-	-	-	-	(15)	-	-	-
SCHMDT	415415	ContraRA DeerCreekAband WA	WA	84	-	-	84	-	-	-	-	-
SCHMDT	415416	ContraRA DeerCreekAband WY	WYU	(2,104)	-	-	-	(2,104)	-	-	-	-
SCHMDT	415417	Contra RA UMWA Pension CA	OTHER	-	-	-	-	-	-	-	-	-
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	137	-	-	-	-	-	-	-	137
SCHMDT	415501	Cholla Pit Transact Costs- APS Amort - I	IDU	-	-	-	-	-	-	-	-	-
SCHMDT	415502	Cholla Pit Transact Costs- APS Amort - O	OR	-	-	-	-	-	-	-	-	-



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FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	150	-	-	-	-	-	150	-	-
SCHMDT	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT	4,400	-	-	-	-	4,400	-	-	-
SCHMDT	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	1,600	-	-	-	1,600	-	-	-	-
SCHMDT	415545	Reg Asset - WA Merwin Project	OTHER	-	-	-	-	-	-	-	-	-
SCHMDT	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER	-	-	-	-	-	-	-	-	-
SCHMDT	415655	CA GHG Allowance	OTHER	-	-	-	-	-	-	-	-	-
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	570	-	-	-	-	-	-	-	570
SCHMDT	415700	Reg Liability BPA balancing accounts-OR	OTHER	-	-	-	-	-	-	-	-	-
SCHMDT	415701	CA Deferred Intervenor Funding	OTHER	2	-	-	-	-	-	-	-	2
SCHMDT	415703	Goodnoe Hills Liquidation Damages - WY	WYP	-	-	-	-	-	-	-	-	-
SCHMDT	415705	Reg Liability - Tax Revenue Adjustment -	WYP	-	-	-	-	-	-	-	-	-
SCHMDT	415720	Reg Asset - Community Solar - OR	OTHER	498	-	-	-	-	-	-	-	498
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	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
SCHMDT	415825	Contra Pension Reg Asset CTG - WA	WA	-	-	-	-	-	-	-	-	-
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	5	-	-	-	-	-	-	-	5
SCHMDT	415863	Reg Asset - UT Subscriber Solar Program	UT	62	-	-	-	-	62	-	-	-
SCHMDT	415865	Reg Asset - Utah MPA	OTHER	-	-	-	-	-	-	-	-	-
SCHMDT	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	508	-	-	-	-	-	-	-	508
SCHMDT	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	-	-	-	-	-	-	-	-	-
SCHMDT	415870	CA Def Excess NPC	CA	(27)	(27)	-	-	-	-	-	-	-
SCHMDT	415874	Deferred Excess Net Power Costs - WY 08	OTHER	13,263	-	-	-	-	-	-	-	13,263



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FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	415875	Deferred Excess Net Power Costs - UT	OTHER	22,657	-	-	-	-	-	-	-	22,657
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	0	-	-	-	-	-	-	-	0
SCHMDT	415884	Reg Asset - Current Reclass - Other	OTHER		-	-	-	-	-	-	-	-
SCHMDT	415885	Reg Asset - Noncurrent Reclass - Other	OTHER		-	-	-	-	-	-	-	-
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	6,864	-	-	-	-	-	-	-	6,864
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	(115)	-	-	-	-	-	-	-	(115)
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	10	-	-	-	-	-	10	-	-
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	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	(35)	-	-	-	-	-	(35)	-	-
SCHMDT	415934	Reg Liability - Contra - Carbon Decommis	UT	(250)	-	-	-	-	(250)	-	-	-
SCHMDT	415935	Reg Liability - Contra - Carbon Decommis	WYP	(624)	-	-	-	(624)	-	-	-	-
SCHMDT	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	SG		-	-	-	-	-	-	-	-
SCHMDT	425100	Deferred Regulatory Expense-IDU	IDU		-	-	-	-	-	-	-	-
SCHMDT	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER		-	-	-	-	-	-	-	-
SCHMDT	425103	Reg Asset - Other Regulatory Assets - Cu	OTHER		-	-	-	-	-	-	-	-
SCHMDT	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER		-	-	-	-	-	-	-	-



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FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	425205	Misc Def Dr-Prop Damage Repairs	SO		-	-	-	-	-	-	-	-
SCHMDT	425210	Amort of Debt Disc & Exp	SNP		-	-	-	-	-	-	-	-
SCHMDT	425215	Unearned Joint Use Pole Contact Revenue	SNPD	(156)	(5)	(42)	(10)	(16)	(75)	(8)	-	-
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	(3,670)	-	-	-	-	-	-	-	(3,670)
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	(318)	-	-	-	-	-	-	-	(318)
SCHMDT	430111	Reg Asset - SB 1149 Balance Reclass	OTHER		-	-	-	-	-	-	-	-
SCHMDT	430112	Reg Asset - Other - Balance Reclass	OTHER	923	-	-	-	-	-	-	-	923
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	92	1	23	7	15	40	6	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	(2)	-	-	(2)	-	-	-	-	-
SCHMDT	605710	Reverse Accrued Final Reclamation	OTHER		-	-	-	-	-	-	-	-
SCHMDT	610000	PMI Coal Mine Development	SE		-	-	-	-	-	-	-	-
SCHMDT	610100	PMIDEVT COST AMORT	SE	(562)	(8)	(139)	(42)	(94)	(243)	(37)	(0)	-
SCHMDT	6101001	AMORT NOPAS 99-00 RAR	SO	64	1	18	5	9	28	4	0	-
SCHMDT	610110	Ptax NOPAs	SO		-	-	-	-	-	-	-	-
SCHMDT	610111	Bridger Coal Company Gain/Loss on Assets	SE	(112)	(2)	(28)	(8)	(19)	(48)	(7)	(0)	-
SCHMDT	610114	PMI EITF Pre Stripping Costs	SE	2,648	36	655	198	442	1,143	173	1	-
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	610142	Reg. Liability - UT Home Energy Lifeline	UT	(47)	-	-	-	-	(47)	-	-	-
SCHMDT	610143	REG LIABILITY - WA LOW ENERGY PROGRAM	WA		-	-	-	-	-	-	-	-
SCHMDT	610145	REG LIAB-DSM	OTHER		-	-	-	-	-	-	-	-
SCHMDT	610146	OR Reg Asset/Liability Consolidation	OR	26	-	26	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-



Schedule M (Actuals)
 Twelve Months Ending - December 2019
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 (Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	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	(23)	-	-	-	-	-	-	-	(23)
SCHMDT	705265	Reg Liab - OR Energy Conservation Charge	OTHER	603	-	-	-	-	-	-	-	603
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	(62)	-	-	-	-	-	-	-	(62)
SCHMDT	705454	Reg Liability - UT Property Insurance Re	UT	(1,104)	-	-	-	-	(1,104)	-	-	-
SCHMDT	705534	Regulatory Liability - OR Asset Sale Gai	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		-	-	-	-	-	-	-	-
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	(1,450)	(31)	(399)	(110)	(203)	(623)	(83)	(0)	-
SCHMDT	720300	PENSION / RETIREMENT ACCRUAL - CASH BASI	SO		-	-	-	-	-	-	-	-
SCHMDT	720400	SUPPL. EXEC. RETIREMENT PLAN (SERP)	SO		-	-	-	-	-	-	-	-
SCHMDT	720500	Severance Accrual	SO	687	15	189	52	96	295	39	0	-
SCHMDT	720550	Accrued CIC Severence	SO		-	-	-	-	-	-	-	-
SCHMDT	720800	FAS 158 Pension Liability	SO	24,626	522	6,783	1,869	3,449	10,589	1,408	6	-
SCHMDT	720805	FAS 158 - Funded Pension Asset	SO		-	-	-	-	-	-	-	-
SCHMDT	720810	FAS 158 Post-Retirement Liability	SO	1,269	27	349	96	178	546	73	0	-
SCHMDT	720815	FAS 158 Post Retirement Liability	SO	6,171	131	1,700	468	864	2,653	353	2	-
SCHMDT	740100	Post Merger Loss-Reacquired Debt	SNP		-	-	-	-	-	-	-	-
SCHMDT	910240	190LEGAL RESERVE	SO		-	-	-	-	-	-	-	-
SCHMDT	910530	Injuries and Damages Reserve	SO	3,787	80	1,043	287	530	1,628	217	1	-
SCHMDT	910560	2B3SMUD REVENUE IMPUTATION-UT REG LIAB	OTHER		-	-	-	-	-	-	-	-
SCHMDT	910905	PMI Underground Mine Cost Depletion	SE		-	-	-	-	-	-	-	-
SCHMDT	910925	CA Refund	OTHER		-	-	-	-	-	-	-	-



Schedule M (Actuals)
 Twelve Months Ending - December 2019
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 (Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	920110	PMI WY Extraction Tax	SE		-	-	-	-	-	-	-	-
SCHMDT Total				1,112,377	20,297	282,214	73,179	147,733	475,755	60,432	281	45,682
Grand Total				2,276,496	47,263	597,818	173,896	312,808	962,830	124,751	561	49,765

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



Deferred Income Tax Expense

Twelve Months Ending - December 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	100105	190FAS 109 DEF TAX LIAB WA-NUTIL	WA		-	-	-	-	-	-	-	-
4101000	105101	Capitalized Labor Cost for Powertax Inpu	SO		-	-	-	-	-	-	-	-
4101000	105121	282PMI Book Depreciation	SE		-	-	-	-	-	-	-	-
4101000	105122	Repair Deduction	SG	38,270	551	10,073	2,936	5,812	16,622	2,262	14	-
4101000	105125	Tax Depreciation	TAXDEPR	168,271	3,298	44,308	10,773	23,124	75,562	9,493	40	-
4101000	105126	282DIT PMI Depreciation-Tax	SE	1,166	16	289	87	194	503	76	0	-
4101000	105137	Capitalized Depreciation	SO	1,643	35	453	125	230	707	94	0	-
4101000	105141	AFUDC Debt	SNP	8,899	171	2,362	650	1,249	3,954	509	2	2
4101000	1051411	AFUDC Equity	SNP	17,737	341	4,707	1,296	2,490	7,880	1,015	5	4
4101000	105143	282Basis Intangible Difference	SO	65	1	18	5	9	28	4	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	4,057	86	1,118	308	568	1,745	232	1	-
4101000	105153	Contract Liability Basis Adjustment -Che	SG	(47)	(1)	(12)	(4)	(7)	(20)	(3)	(0)	-
4101000	105165	Coal Mine Development	SE		-	-	-	-	-	-	-	-
4101000	105170	Coal Mine Extension	SE		-	-	-	-	-	-	-	-
4101000	105171	PMI Coal Mine Extension Costs	SE	11	0	3	1	2	5	1	0	-
4101000	105175	Cost of Removal	GPS	17,130	363	4,718	1,300	2,400	7,366	980	4	-
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	SG	93	1	24	7	14	40	5	0	-
4101000	105470	282Book Gain/Loss on Land Sales	GPS	1,029	22	284	78	144	443	59	0	-
4101000	110200	IGC Tax Percentage Depletion Deduct	SE		-	-	-	-	-	-	-	-
4101000	110205	SRC Tax Percentage Depletion Deduct	SE	8	0	2	1	1	3	0	0	-
4101000	1102051	Tax Percentage Depletion - Deduction (Bi	SE		-	-	-	-	-	-	-	-
4101000	120105	Willow Wind Account Receivable	WA		-	-	-	-	-	-	-	-
4101000	205025	PMI-Fuel Cost Adjustment	SE	(54)	(1)	(13)	(4)	(9)	(23)	(4)	(0)	-
4101000	205200	M&S INVENTORY WRITE-OFF	SNPD	(213)	(7)	(57)	(14)	(22)	(103)	(11)	-	-
4101000	205205	Inventory Reserve - PMI	SE	(189)	(3)	(47)	(14)	(32)	(82)	(12)	(0)	-
4101000	205411	190PMISec263A	SE	182	2	45	14	30	78	12	0	-
4101000	210100	283OR PUC Prepaid Taxes	OR	(13)	-	(13)	-	-	-	-	-	-
4101000	210120	283UT PUC Prepaid Taxes	UT	(9)	-	-	-	-	(9)	-	-	-
4101000	210130	283ID PUC Prepaid Taxes	IDU	10	-	-	-	-	-	10	-	-
4101000	210140	283WY PSC Prepaid Taxes	WYP		-	-	-	-	-	-	-	-
4101000	210170	Prepaid - FSA O&M - West	SG		-	-	-	-	-	-	-	-
4101000	210175	Prepaid - FSA O&M - East	SG	62	1	16	5	9	27	4	0	-
4101000	210180	283Prepaid Membership Fees-EEI WSCC	SO	31	1	9	2	4	13	2	0	-
4101000	210185	Prepaid Aircraft Maintenance Costs	SG	80	1	21	6	12	35	5	0	-
4101000	210190	Prepaid Water Rights	SG	(40)	(1)	(10)	(3)	(6)	(17)	(2)	(0)	-
4101000	210195	Prepaid Surety Bond Costs	SO		-	-	-	-	-	-	-	-
4101000	287396	Regulatory Liabilities - Interim Provisi	OTHER		-	-	-	-	-	-	-	-
4101000	287616	Regulatory Assets - Interim Provisions	OTHER		-	-	-	-	-	-	-	-



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(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	320210	190R&E Expense Sec174 Deduction	SO		-	-	-	-	-	-	-	-
4101000	320271	Contra Reg Asset - Pension Plan CTG	SO	403	9	111	31	57	173	23	0	-
4101000	320279	Reg Liability - FAS 158 Post Retirement	SO	(4,513)	(96)	(1,243)	(342)	(632)	(1,940)	(258)	(1)	-
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	47	1	12	4	7	20	3	0	-
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	SG		-	-	-	-	-	-	-	-
4101000	415200	REG ASSET - OR TRANSPORTATION ELECTRIFIC	OTHER	189	-	-	-	-	-	-	-	189
4101000	415260	Reg Asset - Fire Risk Mitigation - CA	OTHER	780	-	-	-	-	-	-	-	780
4101000	415300	283Hazardous Waste/Environmental Cleanup	SO	721	15	198	55	101	310	41	0	-
4101000	415406	Reg Asset Utah ECAM	OTHER		-	-	-	-	-	-	-	-
4101000	415410	Reg Asset - Energy West Mining	SE	(292)	(4)	(72)	(22)	(49)	(126)	(19)	(0)	-
4101000	415411	ContraRA DeerCreekAband CA	CA	5	5	-	-	-	-	-	-	-
4101000	415412	ContraRA DeerCreekAband ID	IDU	(100)	-	-	-	-	-	(100)	-	-
4101000	415413	ContraRA DeerCreekAband OR	OR	(417)	-	(417)	-	-	-	-	-	-
4101000	415414	ContraRA DeerCreekAband UT	UT	(4)	-	-	-	-	(4)	-	-	-
4101000	415415	ContraRA DeerCreekAband WA	WA	21	-	-	21	-	-	-	-	-
4101000	415416	ContraRA DeerCreekAband WY	WYU	(517)	-	-	-	(517)	-	-	-	-
4101000	415417	Contra RA UMWA Pension CA	OTHER		-	-	-	-	-	-	-	-
4101000	415418	Contra RA UMWA Pension ID	OTHER		-	-	-	-	-	-	-	-
4101000	415419	Contra RA UMWA Pension OR	OTHER		-	-	-	-	-	-	-	-
4101000	415420	Contra RA UMWA Pension UT	OTHER		-	-	-	-	-	-	-	-
4101000	415421	Contra RA UMWA Pension WA	OTHER		-	-	-	-	-	-	-	-
4101000	415422	Contra RA UMWA Pension WY	OTHER		-	-	-	-	-	-	-	-
4101000	415431	Reg Asset - WA Transportation Electrific	OTHER	34	-	-	-	-	-	-	-	34
4101000	415501	Cholla Plt Transact Costs- APS Amort - I	IDU		-	-	-	-	-	-	-	-
4101000	415502	Cholla Plt Transact Costs- APS Amort - O	OR		-	-	-	-	-	-	-	-
4101000	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	37	-	-	-	-	-	37	-	-
4101000	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT	1,082	-	-	-	-	1,082	-	-	-
4101000	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	393	-	-	-	393	-	-	-	-
4101000	415545	Reg Asset - WA Merwin Project	OTHER		-	-	-	-	-	-	-	-
4101000	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER		-	-	-	-	-	-	-	-
4101000	415655	CA GHG Allowance	OTHER		-	-	-	-	-	-	-	-
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	140	-	-	-	-	-	-	-	140
4101000	415700	190Reg Liabs BPA balancing accounts-OR	OTHER		-	-	-	-	-	-	-	-
4101000	415701	CA Deferred Intervenor Funding	OTHER	0	-	-	-	-	-	-	-	0
4101000	415720	Reg Asset - Community Solar - OR	OTHER	122	-	-	-	-	-	-	-	122
4101000	415815	Insurance Reserve	SO		-	-	-	-	-	-	-	-



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FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	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	1	-	-	-	-	-	-	-	1
4101000	415863	Reg Asset - UT Subscriber Solar Program	UT	15	-	-	-	-	15	-	-	-
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	125	-	-	-	-	-	-	-	125
4101000	415869	Reg Asset - CA Deferred Net Power Costs	OTHER		-	-	-	-	-	-	-	-
4101000	415870	Deferred Excess Net Power Costs CA	CA	(7)	(7)	-	-	-	-	-	-	-
4101000	415874	Deferred Excess Net Power Costs - WY 09	OTHER	3,261	-	-	-	-	-	-	-	3,261
4101000	415875	Deferred Excess Net Power Costs - UT	OTHER	5,571	-	-	-	-	-	-	-	5,571
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	0	-	-	-	-	-	-	-	0
4101000	415884	Reg Asset - Current Reclass - Other	OTHER		-	-	-	-	-	-	-	-
4101000	415885	Reg Asset - Noncurrent Reclass - Other	OTHER		-	-	-	-	-	-	-	-
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	1,688	-	-	-	-	-	-	-	1,688
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	(28)	-	-	-	-	-	-	-	(28)
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	2	-	-	-	-	-	2	-	-
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)	-	-	-	-



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FERC Account	FERC Secondary Acct		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	(9)	-	-	-	-	-	(9)	-	-
4101000	415934	Reg Liability - Contra - Carbon Decommis	UT	(62)	-	-	-	-	(62)	-	-	-
4101000	415935	Reg Liability - Contra - Carbon Decommis	WYP	(153)	-	-	-	(153)	-	-	-	-
4101000	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	SG		-	-	-	-	-	-	-	-
4101000	425100	190Deferred Regulatory Expense-IDU	IDU		-	-	-	-	-	-	-	-
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	(38)	(1)	(10)	(2)	(4)	(18)	(2)	-	-
4101000	425225	Duke/Hermiston Contract Renegotiation	SG		-	-	-	-	-	-	-	-
4101000	425295	BPA Conservation Rate Credit	SG		-	-	-	-	-	-	-	-
4101000	425400	UT Kalamath Relicensing Costs	OTHER	(902)	-	-	-	-	-	-	-	(902)
4101000	430110	Reg Asset Balance Reclass	OTHER	(78)	-	-	-	-	-	-	-	(78)
4101000	430111	Reg Assets - SB 1149 Balance Reclass	OTHER		-	-	-	-	-	-	-	-
4101000	430112	Reg Asset - Other - Balance Reclass	OTHER	227	-	-	-	-	-	-	-	227
4101000	430113	Reg Asset - Def NPC Balance Reclass	OTHER		-	-	-	-	-	-	-	-
4101000	505510	190PMI Vacation/Bonus	SE	23	0	6	2	4	10	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	(1)	-	-	(1)	-	-	-	-	-
4101000	610100	283PMI AMORT DEVELOPMENT	SE	(138)	(2)	(34)	(10)	(23)	(60)	(9)	(0)	-
4101000	6101001	190NOPA 103-99-00 RAR	SO	16	0	4	1	2	7	1	0	-
4101000	610111	283PMI SALE OF ASSETS	SE	(28)	(0)	(7)	(2)	(5)	(12)	(2)	(0)	-
4101000	610114	PMI EITF Pre stripping Cost	SE	651	9	161	49	109	281	42	0	-
4101000	610142	283Reg Liability-UT Home Energy Lifeline	UT	(11)	-	-	-	-	(11)	-	-	-
4101000	610143	283Reg Liability-WA Low Energy Program	WA		-	-	-	-	-	-	-	-
4101000	610146	190OR Reg Asset/Liability Consol	OR	6	-	6	-	-	-	-	-	-
4101000	705200	190OR Gain on Sale of Halsey-OR	OTHER		-	-	-	-	-	-	-	-
4101000	705210	190Property Insurance	SO		-	-	-	-	-	-	-	-
4101000	705261	Reg Liability - Sale of Renewable Energy	OTHER	(6)	-	-	-	-	-	-	-	(6)
4101000	705265	Reg Liab - OR Energy Conservation Charge	OTHER	148	-	-	-	-	-	-	-	148
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	(15)	-	-	-	-	-	-	-	(15)
4101000	705454	Reg Liability - UT Property Insurance Re	UT	(272)	-	-	-	-	(272)	-	-	-
4101000	705534	Regulatory Liability - OR Asset Sale Gai	OTHER		-	-	-	-	-	-	-	-
4101000	705537	Regulatory Liability - Other Reg Liabili	OTHER		-	-	-	-	-	-	-	-



Deferred Income Tax Expense

Twelve Months Ending - December 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	705700	Reg Liability - Current Reclass - Other	OTHER		-	-	-	-	-	-	-	-
4101000	705755	Reg Liability - Non current Reclass - Ot	OTHER		-	-	-	-	-	-	-	-
4101000	715800	190Redding Contract	SG		-	-	-	-	-	-	-	-
4101000	720200	190Deferred Compensation Payout	SO	(356)	(8)	(98)	(27)	(50)	(153)	(20)	(0)	-
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	SO		-	-	-	-	-	-	-	-
4101000	720500	190Severance	SO	169	4	47	13	24	73	10	0	-
4101000	720800	190FAS 158 Pension Liability	SO	6,055	128	1,668	459	848	2,603	346	2	-
4101000	720805	FAS 158 - Funded Pension Asset	SO		-	-	-	-	-	-	-	-
4101000	720810	190FAS 158 Post Retirement Liability	SO	312	7	86	24	44	134	18	0	-
4101000	720815	FAS 158 Post Retirement Liability	SO	1,517	32	418	115	213	652	87	0	-
4101000	910530	190Injuries & Damages	SO	931	20	256	71	130	400	53	0	-
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	OTHER		-	-	-	-	-	-	-	-
4101000 Total				273,496	4,990	69,387	17,992	36,323	116,972	14,858	69	11,232
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	OTHER	326	-	-	-	-	-	-	-	326
4111000	105100	190CAPITALIZED LABOR COSTS	SO	(1,883)	(40)	(519)	(143)	(264)	(810)	(108)	(0)	-
4111000	105107	Non-Protected PP&E EDIT - ID	IDU	(357)	-	-	-	-	-	(357)	-	-
4111000	105112	Non-Protected PP&E EDIT - UT	UT		-	-	-	-	-	-	-	-
4111000	1051151	Depreciation Flow-Through - CA	CA	(808)	(808)	-	-	-	-	-	-	-
4111000	1051152	Depreciation Flow-Through - FERC	FERC	(343)	-	-	-	-	-	-	(343)	-
4111000	1051153	Depreciation Flow-Through - ID	IDU	(1,501)	-	-	-	-	-	(1,501)	-	-
4111000	1051154	Depreciation Flow-Through - OR	OR	(8,406)	-	(8,406)	-	-	-	-	-	-
4111000	1051155	Depreciation Flow-Through - OTHER	OTHER	(1,237)	-	-	-	-	-	-	-	(1,237)
4111000	1051156	Depreciation Flow-Through - UT	UT	(10,744)	-	-	-	-	(10,744)	-	-	-
4111000	1051157	Depreciation Flow-Through - WA	WA	(1,924)	-	-	(1,924)	-	-	-	-	-
4111000	1051158	Depreciation Flow-Through - WYP	WYP	(3,228)	-	-	-	(3,228)	-	-	-	-
4111000	1051159	Depreciation Flow-Through - WYU	WYU	(778)	-	-	-	(778)	-	-	-	-
4111000	1051171	Protected PP&E EDIT - PMI - CA - Fed Onl	CA	(13)	(13)	-	-	-	-	-	-	-
4111000	1051172	Protected PP&E EDIT - PMI - UFERC - Fed	FERC	(0)	-	-	-	-	-	-	(0)	-
4111000	1051173	Protected PP&E EDIT - PMI - ID - Fed Onl	IDU	(53)	-	-	-	-	-	(53)	-	-
4111000	1051174	Protected PP&E EDIT - PMI - OR - Fed Onl	OR	(209)	-	(209)	-	-	-	-	-	-
4111000	1051175	Protected PP&E EDIT - PMI - UT - Fed Onl	UT	(346)	-	-	-	-	(346)	-	-	-
4111000	1051176	Protected PP&E EDIT - PMI - WA - Fed Onl	WA	(189)	-	-	(189)	-	-	-	-	-
4111000	1051177	Protected PP&E EDIT - PMI - WYP - Fed On	WYP	(141)	-	-	-	(141)	-	-	-	-
4111000	105120	Book Depreciation	SCHMDEXP	(231,975)	(5,286)	(65,357)	(18,462)	(33,994)	(95,835)	(12,978)	(63)	-
4111000	105121	282DIT PMI Depreciation-Book	SE	(4,008)	(55)	(992)	(300)	(668)	(1,730)	(261)	(1)	-
4111000	105123	Sec 481a Adj- Repair Deduction	SG	2,747	40	723	211	417	1,193	162	1	-
4111000	105130	CIAC	CIAC	(28,260)	(915)	(7,545)	(1,798)	(2,963)	(13,630)	(1,409)	-	-
4111000	105140	Highway Relocation	SNPD	(583)	(19)	(156)	(37)	(61)	(281)	(29)	-	-
4111000	105142	Avoided Costs	SNP	(16,586)	(319)	(4,401)	(1,212)	(2,329)	(7,369)	(949)	(4)	(3)
4111000	105146	Capitalization of Test Energy	SG	(1,016)	(15)	(267)	(78)	(154)	(441)	(60)	(0)	-
4111000	105220	282CHOLLA TAX LEASE	SG	(349)	(5)	(92)	(27)	(53)	(151)	(21)	(0)	-



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(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	105471	UT Kalamath Relicensing Costs	OTHER		-	-	-	-	-	-	-	-
4111000	110100	283BOOK COST DEPLETION ADDBACK	SE		-	-	-	-	-	-	-	-
4111000	205100	190COAL PILE INVENTORY	SE	(27)	(0)	(7)	(2)	(5)	(12)	(2)	(0)	-
4111000	205210	ERC (Emission Reduction Credit) Impairme	SE		-	-	-	-	-	-	-	-
4111000	210200	283Prepaid Taxes-Property Taxes	GPS	427	9	118	32	60	184	24	0	-
4111000	220100	190Bad Debt Allowance	BADDEBT	(13)	(1)	(5)	(1)	(1)	(4)	(1)	-	-
4111000	2874941	190Idaho ITC Credits	SO		-	-	-	-	-	-	-	-
4111000	320270	Reg Asset FAS 158 Pension Liab	SO	(3,202)	(68)	(882)	(243)	(448)	(1,377)	(183)	(1)	-
4111000	320280	Reg Asset FAS 158 Post Retire Liab	SO	4,513	96	1,243	342	632	1,940	258	1	-
4111000	320281	Reg Asset - Post-Retirement Settlement L	SO	(87)	(2)	(24)	(7)	(12)	(37)	(5)	(0)	-
4111000	320282	Reg Asset - Post-Retirement Settlement L	UT	72	-	-	-	-	72	-	-	-
4111000	320283	Reg Asset - Post-Retirement Settlement L	WYU	(5)	-	-	-	(5)	-	-	-	-
4111000	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	(1,241)	-	-	-	-	-	-	-	(1,241)
4111000	415301	190Hazardous Waste/Environmental-WA	WA	(35)	-	-	(35)	-	-	-	-	-
4111000	415406	Reg Asset Utah ECAM	OTHER		-	-	-	-	-	-	-	-
4111000	415423	Contra PP&E Deer Creek	SE		-	-	-	-	-	-	-	-
4111000	415424	Contra Reg Asset - Deer Creek Abandonmen	SE	(1,883)	(26)	(466)	(141)	(314)	(813)	(123)	(1)	-
4111000	415425	Contra Reg Asset - UMWA Pension	OTHER		-	-	-	-	-	-	-	-
4111000	415430	Reg Asset - CA - Transportation Electri	OTHER	15	-	-	-	-	-	-	-	15
4111000	415500	283Cholla PIT Trans-APS Amort	SGCT		-	-	-	-	-	-	-	-
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA	(13)	-	-	(13)	-	-	-	-	-
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	(3,101)	-	-	(3,101)	-	-	-	-	-
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		-	-	-	-	-	-	-	-
4111000	415852	Powerdale Decommissioning Reg Asset - ID	IDU	(6)	-	-	-	-	-	(6)	-	-
4111000	415853	Powerdale Decommissioning Reg Asset - OR	OR		-	-	-	-	-	-	-	-
4111000	415854	Powerdale Decommissioning Reg Asset - WA	WA		-	-	-	-	-	-	-	-
4111000	415855	CA - January 2010 Storm Costs	OTHER	(277)	-	-	-	-	-	-	-	(277)
4111000	415856	Powerdale Decommissioning Reg Asset - WY	WYP		-	-	-	-	-	-	-	-
4111000	415857	ID - Deferred Overburden Costs	OTHER	(28)	-	-	-	-	-	-	-	(28)



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(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	415858	WY - Deferred Overburden Costs	WYP	(80)	-	-	-	(80)	-	-	-	-
4111000	415859	WY - Deferred Advertising Costs	WYP		-	-	-	-	-	-	-	-
4111000	415865	Reg Asset - UT MPA	OTHER		-	-	-	-	-	-	-	-
4111000	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER		-	-	-	-	-	-	-	-
4111000	415868	Reg Asset - UT - Solar Incentive Program	OTHER	1,241	-	-	-	-	-	-	-	1,241
4111000	415876	Deferred Excess Net PowerCosts - OR	OTHER	733	-	-	-	-	-	-	-	733
4111000	415881	Deferral of Renewable Energy Credit - UT	OTHER	(255)	-	-	-	-	-	-	-	(255)
4111000	415883	Deferral of Renewable Energy Credit - WY	OTHER	(145)	-	-	-	-	-	-	-	(145)
4111000	415890	ID MEHC 2006 Transition Costs	IDU		-	-	-	-	-	-	-	-
4111000	415891	WY - 2006 Transition Severance Costs	WYP		-	-	-	-	-	-	-	-
4111000	415893	OR - MEHC Transition Service Costs	OTHER		-	-	-	-	-	-	-	-
4111000	415895	OR_RCAC SEP-DEC 07 DEFERRED	OR		-	-	-	-	-	-	-	-
4111000	415896	WA - Chehalis Plant Revenue Requirement	WA		-	-	-	-	-	-	-	-
4111000	415897	Reg Asset MEHC Transition Service Costs	CA		-	-	-	-	-	-	-	-
4111000	415898	Deferred Coal Costs - Naughton Contract	SE		-	-	-	-	-	-	-	-
4111000	415902	Reg Asset - UT REC's in Rates - Current	OTHER		-	-	-	-	-	-	-	-
4111000	415911	Contra Reg Asset - Naughton Unit #3 - CA	CA		-	-	-	-	-	-	-	-
4111000	415912	Contra Reg Asset - Naughton Unit #3 - OR	OTHER		-	-	-	-	-	-	-	-
4111000	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER		-	-	-	-	-	-	-	-
4111000	415914	Reg Asset - UT - Naughton U3 Costs	UT		-	-	-	-	-	-	-	-
4111000	415915	Reg Asset - WY - Naughton U3 Costs	WYP		-	-	-	-	-	-	-	-
4111000	415926	Reg Liability - Depreciation Decrease -	OTHER	(321)	-	-	-	-	-	-	-	(321)
4111000	415927	Reg Liability - Depreciation Decrease De	WA		-	-	-	-	-	-	-	-
4111000	415938	Reg Asset - Carbon Plant Decommissioning	CA		-	-	-	-	-	-	-	-
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	(35)	-	-	-	-	-	-	-	(35)
4111000	425125	Deferred Coal Cost - Arch	SE		-	-	-	-	-	-	-	-
4111000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD		-	-	-	-	-	-	-	-
4111000	425250	283TGS BUYOUT-SG	SG	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
4111000	425280	283JOSEPH SETTLEMENT-SG	SG		-	-	-	-	-	-	-	-
4111000	425360	190Hermiston Swap	SG	(42)	(1)	(11)	(3)	(6)	(18)	(2)	(0)	-
4111000	425380	190Idaho Customer Bal Acct	OTHER		-	-	-	-	-	-	-	-
4111000	430100	283Weatherization	OTHER	(46)	-	-	-	-	-	-	-	(46)
4111000	430117	Reg Asset - Current DSM	OTHER		-	-	-	-	-	-	-	-
4111000	505115	283Sales & Use Tax Audit	SO	62	1	17	5	9	27	4	0	-
4111000	505125	190Accrued Royalties	SE	(110)	(2)	(27)	(8)	(18)	(48)	(7)	(0)	-
4111000	505400	190Bonus Liability	SO	30	1	8	2	4	13	2	0	-
4111000	505600	190Vacation Sickleave & PT Accrual	SO	(34)	(1)	(9)	(3)	(5)	(15)	(2)	(0)	-
4111000	505601	Sick Leave Accrual - PMI	SE	2	0	1	0	0	1	0	0	-
4111000	505700	190Accrued Retention Bonus	SO	450	10	124	34	63	194	26	0	-
4111000	605100	283TROJAN DECOMMISSIONING AMORT	TROJD	15	0	4	1	2	6	1	0	-
4111000	605301	Environmental Liability - Regulated	SO	(206)	(4)	(57)	(16)	(29)	(88)	(12)	(0)	-



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(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	OTHER	1,376	-	-	-	-	-	-	-	1,376
4111000	605715	Trapper Mine Contract Obligation	SE	(75)	(1)	(19)	(6)	(13)	(32)	(5)	(0)	-
4111000	610000	283PMI Development Costs	SE	78	1	19	6	13	34	5	0	-
4111000	610143	283Reg Liability-WA Low Energy Program	WA	364	-	-	364	-	-	-	-	-
4111000	610144	Reg Liability - CA California Alternativ	OTHER	-	-	-	-	-	-	-	-	-
4111000	610145	190REG LIAB_DSM	OTHER	78	-	-	-	-	-	-	-	78
4111000	610148	Reg Liability - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
4111000	705240	283CA Alternative Rate for Energy Progra	OTHER	(67)	-	-	-	-	-	-	-	(67)
4111000	705241	Reg Liability - CA California Alternativ	OTHER	-	-	-	-	-	-	-	-	-
4111000	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	(472)	-	-	-	-	-	-	-	(472)
4111000	705262	Reg Liability - Sale of REC's-ID	OTHER	-	-	-	-	-	-	-	-	-
4111000	705263	Reg Liability - Sale of REC's-WA	OTHER	-	-	-	-	-	-	-	-	-
4111000	705266	Reg Liability - Energy Savings Assistanc	OTHER	(50)	-	-	-	-	-	-	-	(50)
4111000	705267	Reg Liability - WA Decoupling Mechanism	OTHER	(3,611)	-	-	-	-	-	-	-	(3,611)
4111000	705281	Non-Property EDIT - ID	IDU	(101)	-	-	-	-	-	(101)	-	-
4111000	705283	Non-Property EDIT - UT	UT	-	-	-	-	-	-	-	-	-
4111000	705286	Non-Property EDIT - FERC	FERC	(13)	-	-	-	-	-	-	(13)	-
4111000	705287	Protected PP&E EDIT - CA - Fed Only	CA	(963)	(963)	-	-	-	-	-	-	-
4111000	705288	Protected PP&E EDIT - ID - Fed Only	IDU	(2,595)	-	-	-	-	-	(2,595)	-	-
4111000	705289	Protected PP&E EDIT - OR - Fed Only	OR	(13,385)	-	(13,385)	-	-	-	-	-	-
4111000	705290	Protected PP&E EDIT - WA - Fed Only	WA	(3,064)	-	-	(3,064)	-	-	-	-	-
4111000	705291	Protected PP&E EDIT - WYP - Fed Only	WYP	(7,479)	-	-	-	(7,479)	-	-	-	-
4111000	7052911	Protected PP&E EDIT - WYU - Fed Only	WYU	301	-	-	-	301	-	-	-	-
4111000	705292	Protected PP&E EDIT - UT - Fed Only	UT	(20,275)	-	-	-	-	(20,275)	-	-	-
4111000	705293	Protected PP&E EDIT - UFERC - Fed Only	FERC	(3,196)	-	-	-	-	-	-	(3,196)	-
4111000	705295	Non-Protected PP&E EDIT - ID	IDU	(478)	-	-	-	-	-	(478)	-	-
4111000	705299	Non-Protected PP&E EDIT - FERC	FERC	(738)	-	-	-	-	-	-	(738)	-
4111000	705301	Reg Liability - OR 2010 Protocol Def	OR	-	-	-	-	-	-	-	-	-
4111000	705336	Reg Liability - Sale of Renewable Energy	OTHER	(160)	-	-	-	-	-	-	-	(160)
4111000	705340	Reg Liability - Excess Income Tax Deferr	OTHER	(988)	-	-	-	-	-	-	-	(988)
4111000	705341	Reg Liability - Excess Income Tax Deferr	OTHER	(62)	-	-	-	-	-	-	-	(62)
4111000	705342	Reg Liability - Excess Income Tax Deferr	OTHER	(590)	-	-	-	-	-	-	-	(590)
4111000	705343	Reg Liability - Excess Income Tax Deferr	OTHER	(32)	-	-	-	-	-	-	-	(32)
4111000	705344	Reg Liability - Excess Income Tax Deferr	OTHER	(115)	-	-	-	-	-	-	-	(115)
4111000	705345	Reg Liability - Excess Income Tax Deferr	OTHER	1,149	-	-	-	-	-	-	-	1,149
4111000	705346	Deferral of Protected PP&E ARAM - CA	CA	1,260	1,260	-	-	-	-	-	-	-
4111000	705347	Deferral of Protected PP&E ARAM - ID	IDU	2,296	-	-	-	-	-	2,296	-	-
4111000	705348	Deferral of Protected PP&E ARAM - OR	OR	13,769	-	13,769	-	-	-	-	-	-
4111000	705349	Deferral of Protected PP&E ARAM - UT	UT	26,411	-	-	-	-	26,411	-	-	-
4111000	705350	Deferral of Protected PP&E ARAM - WA	WA	4,056	-	-	4,056	-	-	-	-	-
4111000	705351	Deferral of Protected PP&E ARAM - WY	WYU	9,160	-	-	-	9,160	-	-	-	-



Deferred Income Tax Expense

Twelve Months Ending - December 2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	705400	Reg Liability - OR Injuries & Damages Re	OR	(454)	-	(454)	-	-	-	-	-	-
4111000	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	7	-	-	-	-	-	-	-	7
4111000	705451	Reg Liability - OR Property Insurance Re	OR	1,867	-	1,867	-	-	-	-	-	-
4111000	705453	Reg Liability - ID Property Insurance Re	IDU	(28)	-	-	-	-	-	(28)	-	-
4111000	705455	Reg Liability - WY Property Insurance Re	WYP	(86)	-	-	-	(86)	-	-	-	-
4111000	705500	Reg Liability - Powerdale Decommissionin	UT	-	-	-	-	-	-	-	-	-
4111000	705514	Regulatory Liability - OR Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-
4111000	705515	Regulatory Liability - OR Deferred Exces	OTHER	(1,347)	-	-	-	-	-	-	-	(1,347)
4111000	705517	Regulatory Liability - UT Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-
4111000	705518	Regulatory Liability - WA Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-
4111000	705519	Regulatory Liability - WA Deferred Exces	OTHER	3,522	-	-	-	-	-	-	-	3,522
4111000	705521	Regulatory Liability - WY Deferred Exces	OTHER	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
4111000	705530	Regulatory Liability - UT Solar Feed-in	OTHER	-	-	-	-	-	-	-	-	-
4111000	705531	Regulatory Liability - UT Solar Feed-in	OTHER	604	-	-	-	-	-	-	-	604
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	116	-	-	-	-	-	-	-	116
4111000	715810	Chehalis WA EFSEC C02 Mitigation Obligat	SG	47	1	12	4	7	20	3	0	-
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	18	0	5	1	3	8	1	0	-
4111000	720560	Pension Liability - UMWA Withdrawal Obli	SE	-	-	-	-	-	-	-	-	-
4111000	740100	283Post Merger Debt Loss	SNP	(144)	(3)	(38)	(10)	(20)	(64)	(8)	(0)	(0)
4111000	910245	Contra Receivable from Joint Owners	SO	164	3	45	12	23	70	9	0	-
4111000	910905	283PMI BCC Underground Mine Cost Deplet	SE	(108)	(1)	(27)	(8)	(18)	(47)	(7)	(0)	-
4111000	920110	190PMI WY Extraction Tax	SE	(162)	(2)	(40)	(12)	(27)	(70)	(11)	(0)	-
4111000	930100	190OR BETC Credit	OTHER	-	-	-	-	-	-	-	-	-
4111000	9301001	190OR BETC Credit	SG	-	-	-	-	-	-	-	-	-
4111000	999998	Deferred Income Tax Expense ~ Solar ITC	SG	1	0	0	0	0	1	0	0	-
4111000 Total				(309,699)	(7,127)	(85,438)	(25,771)	#####	(124,064)	(18,509)	(4,358)	(1,915)
Grand Total				(36,203)	(2,136)	(16,052)	(7,779)	(6,194)	(7,092)	(3,651)	(4,289)	9,317



Investment Tax Credit Amortization (Actuals)

Sum of Range: 01/2019 - 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4114000	DEF ITC-EL-FED-CR	0	DEF ITC CREDIT FED	DGU	(2,739)	-	-	-	(125)	(2,299)	(313)	(2)	-
4114000 Total					(2,739)	-	-	-	(125)	(2,299)	(313)	(2)	-
Grand Total					(2,739)	-	-	-	(125)	(2,299)	(313)	(2)	-

B8. PLANT IN SERVICE



Electric Plant In Service with Unclassified
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct		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	10,338	149	2,721	793	1,570	4,490	611	4
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG-U	9,951	143	2,619	764	1,511	4,322	588	4
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	UT	(32,081)	-	-	-	-	(32,081)	-	-
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG-P	175,266	2,522	46,130	13,447	26,620	76,124	10,360	63
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	OR	531	-	531	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	SG	40,335	580	10,616	3,095	6,126	17,519	2,384	14
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	UT	1,579	-	-	-	-	1,579	-	-
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	WYP	4,189	-	-	-	4,189	-	-	-
1010000	ELEC PLANT IN SERV	3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	11,051	234	3,044	839	1,548	4,752	632	3
1010000	ELEC PLANT IN SERV	3031080	FUEL MANAGEMENT SYSTEM	SO	3,293	70	907	250	461	1,416	188	1
1010000	ELEC PLANT IN SERV	3031230	AUTOMATE POLE CARD SYSTEM	SO	4,410	93	1,215	335	618	1,896	252	1
1010000	ELEC PLANT IN SERV	3031680	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	13,886	294	3,825	1,054	1,945	5,971	794	4
1010000	ELEC PLANT IN SERV	3031760	RECORD CENTER MANAGEMENT SOFTWARE	SO	224	5	62	17	31	96	13	0
1010000	ELEC PLANT IN SERV	3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	131,360	3,148	41,038	9,106	9,749	62,803	5,517	-
1010000	ELEC PLANT IN SERV	3032040	S A P	SO	179,181	3,796	49,351	13,597	25,099	77,045	10,247	46
1010000	ELEC PLANT IN SERV	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	1,660	35	457	126	233	714	95	0
1010000	ELEC PLANT IN SERV	3032260	DWH5 - DATA WAREHOUSE	SO	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3032270	ENTERPRISE DATA WAREHOUSE	SO	5,877	125	1,619	446	823	2,527	336	1
1010000	ELEC PLANT IN SERV	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	2,908	62	801	221	407	1,250	166	1
1010000	ELEC PLANT IN SERV	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	2,020	43	556	153	283	869	116	1
1010000	ELEC PLANT IN SERV	3032360	2002 GRID NET POWER COST MODELING	SO	8,960	190	2,468	680	1,255	3,852	512	2
1010000	ELEC PLANT IN SERV	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	10,561	224	2,909	801	1,479	4,541	604	3
1010000	ELEC PLANT IN SERV	3032510	OPERATIONS MAPPING SYSTEM	SO	10,386	220	2,861	788	1,455	4,466	594	3
1010000	ELEC PLANT IN SERV	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	1,892	40	521	144	265	814	108	0
1010000	ELEC PLANT IN SERV	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	2,416	51	665	183	338	1,039	138	1
1010000	ELEC PLANT IN SERV	3032600	SINGLE PERSON SCHEDULING	SO	12,958	275	3,569	983	1,815	5,572	741	3
1010000	ELEC PLANT IN SERV	3032640	TIBCO SOFTWARE	SO	6,342	134	1,747	481	888	2,727	363	2
1010000	ELEC PLANT IN SERV	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	732	16	202	56	103	315	42	0
1010000	ELEC PLANT IN SERV	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	1,600	23	421	123	243	695	95	1
1010000	ELEC PLANT IN SERV	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	210	3	55	16	32	91	12	0
1010000	ELEC PLANT IN SERV	3032740	GADSBY INTANGIBLE ASSETS	SG	51	1	13	4	8	22	3	0
1010000	ELEC PLANT IN SERV	3032760	SWIFT 2 IMPROVEMENTS	SG	23,200	334	6,106	1,780	3,524	10,077	1,371	8
1010000	ELEC PLANT IN SERV	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	652	9	172	50	99	283	39	0
1010000	ELEC PLANT IN SERV	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	117	2	31	9	18	51	7	0
1010000	ELEC PLANT IN SERV	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	2,629	56	724	200	368	1,130	150	1
1010000	ELEC PLANT IN SERV	3032860	WEB SOFTWARE	SO	5,605	119	1,544	425	785	2,410	321	1
1010000	ELEC PLANT IN SERV	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	8,774	126	2,309	673	1,333	3,811	519	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	P&DM - FILENET P8	SO	6,292	133	1,733	477	881	2,705	360	2
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	76,594	1,102	20,160	5,877	11,633	33,267	4,528	28
1010000	ELEC PLANT IN SERV	3033170	GTX VERSION 7 SOFTWARE	CN	7,766	186	2,426	538	576	3,713	326	-
1010000	ELEC PLANT IN SERV	3033190	ITRON METER READING SOFTWARE	CN	5,868	141	1,833	407	436	2,806	246	-
1010000	ELEC PLANT IN SERV	3033210	ArcFM Software	SO	3,978	84	1,096	302	557	1,711	228	1
1010000	ELEC PLANT IN SERV	3033220	MONARCH EMS/SCADA	SO	29,364	622	8,088	2,228	4,113	12,626	1,679	7
1010000	ELEC PLANT IN SERV	3033230	VREALIZE VMWARE - SHARED	SO	1,055	22	290	80	148	454	60	0
1010000	ELEC PLANT IN SERV	3033240	IEE - Itron Enterprise Addition	CN	3,688	88	1,152	256	274	1,763	155	-
1010000	ELEC PLANT IN SERV	3033250	AMI Metering Software	CN	23,025	552	7,193	1,596	1,709	11,008	967	-
1010000	ELEC PLANT IN SERV	3033260	Big Data & Analytics	SO	1,014	21	279	77	142	436	58	0
1010000	ELEC PLANT IN SERV	3033300	SECID - CUST SECURE WEB LOGIN	CN	1,085	26	339	75	81	519	46	-
1010000	ELEC PLANT IN SERV	3033310	C&T - Energy Trading System	SO	18,910	401	5,208	1,435	2,649	8,131	1,081	5
1010000	ELEC PLANT IN SERV	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	9,934	143	2,615	762	1,509	4,315	587	4



Electric Plant In Service with Unclassified

13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	472	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3033370	DISTRIBUTION INTANGIBLES	WYP	158	-	-	158	-	-	-	-
1010000	ELEC PLANT IN SERV	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	1,601	23	421	123	243	695	95	1
1010000	ELEC PLANT IN SERV	3033390	RMT TRADE SYSTEM	SO	919	19	253	70	129	395	53	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CN	7	0	2	1	1	3	0	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	IDU	15	-	-	-	-	-	15	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	OR	13	-	13	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SE	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SG	7,533	108	1,983	578	1,144	3,272	445	3
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CA	9	9	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SO	40,314	854	11,104	3,059	5,647	17,334	2,306	10
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	UT	24	-	-	-	-	24	-	-
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	25	459	134	265	758	103	1
1010000	ELEC PLANT IN SERV	3035322	ACD-Call Center Automated Call Distribut	CN	4,132	99	1,291	286	307	1,976	174	-
1010000	ELEC PLANT IN SERV	3035330	OATI-OASIS INTERFACE	SO	1,240	26	341	94	174	533	71	0
1010000	ELEC PLANT IN SERV	3100000	LAND & LAND RIGHTS	SG	1,306	19	344	100	198	567	77	0
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	SG	12,851	185	3,382	986	1,952	5,582	760	5
1010000	ELEC PLANT IN SERV	3102000	LAND RIGHTS	SG	43,158	621	11,359	3,311	6,555	18,745	2,551	16
1010000	ELEC PLANT IN SERV	3103000	WATER RIGHTS	SG	35,638	513	9,380	2,734	5,413	15,479	2,107	13
1010000	ELEC PLANT IN SERV	3108000	FEE LAND - LEASED	SG	37	1	10	3	6	16	2	0
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	SG	1,038,143	14,937	273,240	79,651	157,675	450,901	61,366	373
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	SG	4,613,999	66,388	1,214,408	354,008	700,783	2,004,017	272,739	1,657
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	SG	1,001,171	14,405	263,509	76,814	152,060	434,842	59,180	360
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	488,458	7,028	128,562	37,477	74,188	212,154	28,873	175
1010000	ELEC PLANT IN SERV	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	62	1	16	5	9	27	4	0
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	33,259	479	8,754	2,552	5,052	14,446	1,966	12
1010000	ELEC PLANT IN SERV	3300000	LAND AND LAND RIGHTS	SG-U	172	2	45	13	26	75	10	0
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-U	5,780	83	1,521	443	878	2,510	342	2
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-P	21,151	304	5,567	1,623	3,212	9,186	1,250	8
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-U	365	5	96	28	55	158	22	0
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-P	8,035	116	2,115	617	1,220	3,490	475	3
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	SG-U	140	2	37	11	21	61	8	0
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	SG-P	21	0	5	2	3	9	1	0
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	SG-U	91	1	24	7	14	40	5	0
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	SG-P	257	4	68	20	39	111	15	0
1010000	ELEC PLANT IN SERV	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	310	4	81	24	47	134	18	0
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-U	7,250	104	1,908	556	1,101	3,149	429	3
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-P	8	0	2	1	1	3	0	0
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	7,289	105	1,918	559	1,107	3,166	431	3
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	64,875	933	17,075	4,978	9,853	28,177	3,835	23
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	364	5	96	28	55	158	21	0
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	159,931	2,301	42,094	12,271	24,291	69,464	9,454	57
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	2,028	29	534	156	308	881	120	1
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	21,252	306	5,593	1,631	3,228	9,230	1,256	8
1010000	ELEC PLANT IN SERV	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	14,659	211	3,858	1,125	2,226	6,367	867	5
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	25,019	360	6,585	1,920	3,800	10,867	1,479	9
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	6,301	91	1,658	483	957	2,737	372	2
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	70,489	1,014	18,553	5,408	10,706	30,616	4,167	25
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	385,811	5,551	101,546	29,601	58,598	167,571	22,806	139
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	411	6	108	32	62	178	24	0



Electric Plant In Service with Unclassified

13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC Secondary Acct	Description	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	23,758	342	6,253	1,823	3,608	10,319	1,404	9	-
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	63	1	17	5	10	28	4	0	-
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	210	3	55	16	32	91	12	0	-
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	47,050	677	12,384	3,610	7,146	20,436	2,781	17	-
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	92,412	1,330	24,323	7,090	14,036	40,137	5,463	33	-
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	14,074	203	3,704	1,080	2,138	6,113	832	5	-
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	67,844	976	17,857	5,205	10,304	29,467	4,010	24	-
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	64	1	17	5	10	28	4	0	-
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	2,896	42	762	222	440	1,258	171	1	-
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	SG-U	174	3	46	13	26	76	10	0	-
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	SG-P	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	2,297	33	605	176	349	998	136	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-U	2,202	32	580	169	334	957	130	1	-
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	22,678	326	5,969	1,740	3,444	9,850	1,341	8	-
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	OR	75	-	75	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	SG	12,649	182	3,329	970	1,921	5,494	748	5	-
1010000	ELEC PLANT IN SERV	3402000	LAND RIGHTS	SG	1,700	24	447	130	258	738	100	1	-
1010000	ELEC PLANT IN SERV	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	32,709	471	8,609	2,510	4,968	14,207	1,933	12	-
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	SG	228,664	3,290	60,184	17,544	34,730	99,316	13,517	82	-
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	16,188	233	4,261	1,242	2,459	7,031	957	6	-
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	SG	2,905,195	41,801	764,649	222,900	441,247	1,261,825	171,730	1,044	-
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	SG	480,848	6,919	126,560	36,893	73,032	208,849	28,424	173	-
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	327,549	4,713	86,211	25,131	49,749	142,265	19,362	118	-
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	15,924	229	4,191	1,222	2,419	6,916	941	6	-
1010000	ELEC PLANT IN SERV	3500000	LAND AND LAND RIGHTS	SG	841	12	221	65	128	365	50	0	-
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	SG	59,840	861	15,750	4,591	9,089	25,991	3,537	21	-
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	SG	213,990	3,079	56,322	16,418	32,501	92,943	12,649	77	-
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	SG	277,993	4,000	73,168	21,329	42,222	120,742	16,433	100	-
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	SG	2,012,649	28,959	529,731	154,420	305,685	874,162	118,970	723	-
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	164,501	2,367	43,297	12,621	24,985	71,449	9,724	59	-
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	22,600	325	5,948	1,734	3,432	9,816	1,336	8	-
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	SG	1,302,975	18,748	342,944	99,970	197,898	565,926	77,020	468	-
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	SG	983,605	14,152	258,885	75,467	149,392	427,213	58,142	353	-
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	1,266,196	18,218	333,264	97,148	192,312	549,952	74,846	455	-
1010000	ELEC PLANT IN SERV	3570000	UNDERGROUND CONDUIT	SG	3,701	53	974	284	562	1,607	219	1	-
1010000	ELEC PLANT IN SERV	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	8,249	119	2,171	633	1,253	3,583	488	3	-
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	SG	11,937	172	3,142	916	1,813	5,185	706	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	IDU	502	-	-	-	-	-	502	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	OR	9,052	-	9,052	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	CA	729	729	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	UT	25,836	-	-	-	-	25,836	-	-	-
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	IDU	1,333	-	-	-	-	-	1,333	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	OR	5,131	-	5,131	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	CA	1,091	1,091	-	-	-	-	-	-	-



Electric Plant In Service with Unclassified

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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	UT	11,126	-	-	-	-	11,126	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WA	467	-	-	467	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYP	2,163	-	-	-	2,163	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYU	4,016	-	-	-	4,016	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	IDU	3,200	-	-	-	-	-	3,200	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	OR	32,365	-	32,365	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	CA	5,225	5,225	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	UT	57,872	-	-	-	-	57,872	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WA	6,032	-	-	6,032	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYP	12,257	-	-	-	12,257	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYU	4,812	-	-	-	4,812	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	IDU	36,089	-	-	-	-	-	36,089	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	OR	253,961	-	253,961	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	CA	30,071	30,071	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	UT	477,079	-	-	-	-	477,079	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WA	74,715	-	-	74,715	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYP	117,761	-	-	-	117,761	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYU	18,298	-	-	-	18,298	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	555	-	-	-	-	-	555	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	4,062	-	4,062	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	404	404	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	7,039	-	-	-	-	7,039	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	1,290	-	-	1,290	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	1,962	-	-	-	1,962	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	235	-	-	-	235	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	IDU	92,628	-	-	-	-	-	92,628	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	OR	395,923	-	395,923	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	CA	70,910	70,910	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	UT	398,813	-	-	-	-	398,813	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WA	110,886	-	-	110,886	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYP	136,576	-	-	-	136,576	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYU	28,541	-	-	-	28,541	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	39,758	-	-	-	-	-	39,758	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	272,595	-	272,595	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	36,059	36,059	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	245,189	-	-	-	-	245,189	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	74,768	-	-	74,768	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	102,152	-	-	-	102,152	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	14,057	-	-	-	14,057	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	IDU	10,513	-	-	-	-	-	10,513	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	OR	97,977	-	97,977	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	CA	18,364	18,364	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	UT	213,744	-	-	-	-	213,744	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WA	18,983	-	-	18,983	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYP	25,062	-	-	-	25,062	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYU	5,060	-	-	-	5,060	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	29,078	-	-	-	-	-	29,078	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	190,593	-	190,593	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	20,638	20,638	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	575,913	-	-	-	-	575,913	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	29,529	-	-	29,529	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	46,830	-	-	-	46,830	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	18,538	-	-	-	18,538	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	IDU	84,232	-	-	-	-	-	84,232	-	-



Electric Plant In Service with Unclassified

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 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Line Description	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	OR	461,154	-	461,154	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	CA	55,110	55,110	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	UT	558,762	-	-	-	558,762	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WA	115,976	-	-	115,976	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYP	110,673	-	-	-	110,673	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYU	15,586	-	-	-	15,586	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	IDU	8,901	-	-	-	-	8,901	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	OR	98,096	-	98,096	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	CA	10,482	10,482	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	UT	91,927	-	-	-	-	91,927	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WA	24,076	-	-	24,076	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYP	17,627	-	-	-	17,627	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYU	3,521	-	-	-	3,521	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	IDU	34,724	-	-	-	-	34,724	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	OR	200,154	-	200,154	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	CA	16,816	16,816	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	UT	242,887	-	-	-	-	242,887	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WA	42,848	-	-	42,848	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYP	34,951	-	-	-	34,951	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYU	12,093	-	-	-	-	12,093	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	IDU	16,346	-	-	-	-	16,346	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	OR	90,849	-	90,849	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	CA	8,152	8,152	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	UT	91,938	-	-	-	-	91,938	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	WA	13,255	-	-	13,255	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	WYP	13,601	-	-	-	13,601	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	WYU	2,446	-	-	-	2,446	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	170	-	-	-	-	170	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	OR	2,641	-	2,641	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	CA	278	278	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	UT	4,229	-	-	-	-	4,229	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WA	511	-	-	511	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	819	-	-	-	819	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	155	-	-	-	155	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	752	-	-	-	-	752	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	24,086	-	24,086	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	778	778	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	21,547	-	-	-	-	21,547	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	4,692	-	-	4,692	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	8,519	-	-	-	8,519	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	2,271	-	-	-	2,271	-	-	-
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	CN	1,129	27	353	78	84	540	47	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	IDU	100	-	-	-	-	100	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	OR	5,422	-	5,422	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SG	0	0	0	0	0	0	0	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CA	886	886	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SO	7,516	159	2,070	570	1,053	3,232	430	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	1,693	-	-	-	1,693	-	-	-



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	-
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	CN	8,202	197	2,562	569	609	3,921	344	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	IDU	11,331	-	-	-	-	-	11,331	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	OR	34,667	-	34,667	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	SE	1,293	18	320	97	216	558	84	0
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	SG	7,620	110	2,006	585	1,157	3,310	450	3
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	CA	3,666	3,666	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	SO	92,022	1,950	25,345	6,983	12,890	39,568	5,263	23
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	UT	44,176	-	-	-	-	44,176	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	WA	11,529	-	-	11,529	-	-	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	WYP	10,518	-	-	-	10,518	-	-	-
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	WYU	3,875	-	-	-	3,875	-	-	-
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	334	-	-	-	-	334	-	-
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	5,350	-	5,350	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	506	506	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	4,644	98	1,279	352	651	1,997	266	1
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	22	-	-	-	-	22	-	-
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	2,407	-	-	2,407	-	-	-	-
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	4,536	-	-	-	4,536	-	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	CN	1,170	28	365	81	87	559	49	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	IDU	90	-	-	-	-	90	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	OR	1,521	-	1,521	-	-	-	-	-
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	1,460	21	384	112	222	634	86	1
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	CA	110	110	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	SO	12,812	271	3,529	972	1,795	5,509	733	3
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	UT	732	-	-	-	-	732	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	WA	63	-	-	63	-	-	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	WYP	540	-	-	-	540	-	-	-
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	WYU	31	-	-	-	31	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	3,090	74	965	214	229	1,477	130	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	293	-	-	-	-	-	293	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	647	-	647	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	6	0	1	0	1	3	0	0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	1,808	26	476	139	275	785	107	1
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	37	37	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	43,054	912	11,858	3,267	6,031	18,513	2,462	11
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	467	-	-	-	-	467	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	245	-	-	245	-	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	1,680	-	-	-	1,680	-	-	-
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	28	-	-	-	28	-	-	-
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	CN	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	4	-	4	-	-	-	-	-
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	SG	61	1	16	5	9	26	4	0
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	SO	109	2	30	8	15	47	6	0
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	UT	8	-	-	-	-	8	-	-
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	WA	2	-	-	-	2	-	-	-
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	WYU	8	-	-	-	8	-	-	-



Electric Plant In Service with Unclassified

13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	231	-	-	-	-	-	231	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	1,861	-	1,861	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SE	65	1	16	5	11	28	4	0	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	474	7	125	36	72	206	28	0	-
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	SO	681	14	187	52	95	293	39	0	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	2,576	-	-	-	-	2,576	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	202	-	-	202	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	389	-	-	-	389	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	-	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	OR	101	-	101	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SG	39	1	10	3	6	17	2	0	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SO	118	3	33	9	17	51	7	0	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	UT	286	-	-	-	-	286	-	-	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WA	31	-	-	31	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	32	-	-	-	32	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	1,584	-	-	-	-	-	1,584	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	6,017	-	6,017	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	170	2	42	13	28	73	11	0	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	8,067	116	2,123	619	1,225	3,504	477	3	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	489	489	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	1,424	30	392	108	200	612	81	0	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	7,354	-	-	-	-	7,354	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	1,143	-	-	1,143	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	1,821	-	-	-	1,821	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	390	-	-	-	390	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	3,442	-	-	-	-	-	3,442	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	12,352	-	12,352	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	215	3	53	16	36	93	14	0	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	6,902	99	1,817	530	1,048	2,998	408	2	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	971	971	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	577	12	159	44	81	248	33	0	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	17,873	-	-	-	-	17,873	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	2,895	-	-	2,895	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	4,315	-	-	-	4,315	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	1,247	-	-	-	1,247	-	-	-	-
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	OR	269	-	269	-	-	-	-	-	-
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	3,935	57	1,036	302	598	1,709	233	1	-
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	UT	125	-	-	-	-	125	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	IDU	1,233	-	-	-	-	-	1,233	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	OR	3,720	-	3,720	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SE	41	1	10	3	7	18	3	0	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SG	1,449	21	381	111	220	629	86	1	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CA	486	486	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SO	987	21	272	75	138	424	56	0	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	UT	6,980	-	-	-	-	6,980	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WA	886	-	-	886	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYP	2,960	-	-	-	2,960	-	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYU	384	-	-	-	384	-	-	-	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	88	-	-	-	-	-	88	-	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	417	-	417	-	-	-	-	-	-
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	881	13	232	68	134	383	52	0	-



Electric Plant In Service with Unclassified

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 (Allocated in Thousands)

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1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	113	113	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	35	1	10	3	5	15	2	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	298	-	-	-	-	298	-	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	97	-	-	97	-	-	-	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	248	-	-	-	248	-	-	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	16	-	-	-	16	-	-	-
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	388	6	102	30	59	168	23	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	299	6	82	23	42	129	17	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	1,676	-	-	-	-	1,676	-	-
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	63	824	227	419	1,287	171	1
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	IDU	498	-	-	-	-	498	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	OR	2,682	-	2,682	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	SG	5,903	85	1,554	453	897	2,564	349	2
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	CA	182	182	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	SO	255	5	70	19	36	110	15	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	UT	3,307	-	-	-	-	3,307	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WA	707	-	-	707	-	-	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYP	1,154	-	-	-	1,154	-	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYU	3	-	-	-	3	-	-	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	2,058	-	-	-	-	2,058	-	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	10,662	-	10,662	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	110	2	27	8	18	47	7	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	24,302	350	6,396	1,865	3,691	10,555	1,437	9
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	791	791	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	2,208	47	608	168	309	949	126	1
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	14,454	-	-	-	-	14,454	-	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	2,802	-	-	2,802	-	-	-	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	3,754	-	-	-	3,754	-	-	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	402	-	-	-	402	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	IDU	1,303	-	-	-	-	1,303	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	OR	8,174	-	8,174	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SE	1,261	17	312	94	210	544	82	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SG	6,574	95	1,730	504	998	2,855	389	2
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CA	301	301	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SO	4,958	105	1,366	376	695	2,132	284	1
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	UT	7,907	-	-	-	-	7,907	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WA	1,311	-	-	1,311	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYP	2,509	-	-	-	2,509	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYU	125	-	-	-	125	-	-	-
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	IDU	2,826	-	-	-	-	2,826	-	-
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	OR	12,418	-	12,418	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SG	285	4	75	22	43	124	17	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	1,589	1,589	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SO	1,919	41	529	146	269	825	110	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT	12,657	-	-	-	-	12,657	-	-
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA	2,945	-	-	2,945	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYP	5,184	-	-	-	5,184	-	-	-
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYU	829	-	-	-	829	-	-	-
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	171	-	-	-	-	171	-	-
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	33	10	19	54	7	0



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Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	UT	515	-	-	-	515	-	-	-
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	IDU	2,847	-	-	-	-	2,847	-	-
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	12,421	-	12,421	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	1,250	18	329	96	190	543	74	0
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	1,485	1,485	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	1,933	41	532	147	271	831	111	0
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	14,753	-	-	-	-	14,753	-	-
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	3,053	-	3,053	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	5,593	-	-	5,593	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	898	-	-	898	-	-	-	-
1010000	ELEC PLANT IN SERV	3961000	CRANES	OR	413	-	413	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961000	CRANES	SG	3,446	50	907	264	523	1,497	204	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	34,395	495	9,053	2,639	5,224	14,939	2,033	12
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP. PRODUCT DIGGER	SO	1,133	24	312	86	159	487	65	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP. PRODUCT DIGGER	UT	1,476	-	-	-	-	1,476	-	-
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP. PRODUCT DIGGER	WYP	572	-	-	-	572	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	3,179	-	-	-	-	-	3,179	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	10,153	-	10,153	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	325	5	86	25	49	141	19	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	904	904	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	1,082	23	298	82	152	465	62	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	15,991	-	-	-	-	15,991	-	-
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	4,595	-	-	-	4,595	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	993	-	-	-	993	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	1,431	-	-	-	-	1,431	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	2,761	-	2,761	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	250	3	62	19	42	108	16	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	7,028	101	1,850	539	1,067	3,052	415	3
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	529	529	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	644	14	177	49	90	277	37	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	5,147	-	-	-	-	5,147	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	834	-	-	834	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	1,821	-	-	-	1,821	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	780	-	-	-	780	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CN	3,849	92	1,202	267	286	1,840	162	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	IDU	11,124	-	-	-	-	-	11,124	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	OR	73,898	-	73,898	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SE	261	4	65	20	43	113	17	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SG	174,632	2,513	45,963	13,399	26,523	75,849	10,323	63
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CA	6,248	6,248	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SO	92,968	1,970	25,606	7,055	13,023	39,974	5,317	24
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	UT	61,437	-	-	-	-	61,437	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WA	13,233	-	-	13,233	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYP	25,056	-	-	-	25,056	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYU	5,959	-	-	-	5,959	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	IDU	328	-	-	-	-	-	328	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	OR	2,522	-	2,522	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SE	83	1	20	6	14	36	5	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SG	4,214	61	1,109	323	640	1,830	249	2



Electric Plant In Service with Unclassified

13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CA	312	312	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SO	495	10	136	38	69	213	28	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	UT	1,766	-	-	-	-	1,766	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WA	538	-	-	538	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYP	728	-	-	-	728	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYU	104	-	-	-	104	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CN	79	2	25	5	6	38	3	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	IDU	81	-	-	-	-	81	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	OR	1,151	-	1,151	-	-	-	-	-
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	2,699	39	710	207	410	1,172	160	1
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CA	50	50	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SO	2,223	47	612	169	311	956	127	1
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	UT	1,355	-	-	-	-	1,355	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WA	184	-	-	184	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYP	197	-	-	-	197	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYU	17	-	-	-	17	-	-	-
1010000	ELEC PLANT IN SERV	3992100	LAND OWNED IN FEE	SE	1,855	25	459	139	309	801	121	1
1010000	ELEC PLANT IN SERV	3993000	"ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	SE	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3994100	SURFACE - PLANT EQUIPMENT	SE	-	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3994500	UNDERGROUND - COAL MINE EQUIPMENT	SE	-	-	-	-	-	-	-	-
1010000 Total					27,947,877	592,924	7,697,708	2,120,139	3,913,589	12,017,343	1,599,048	7,127
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SE	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SG	(148)	(2)	(39)	(11)	(23)	(64)	(9)	(0)
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	CA	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SO	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140129	ELECTRIC PLANT IN SERVICE - OTHER	SO	(398)	(8)	(110)	(30)	(56)	(171)	(23)	(0)
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	SG	(13,756)	(198)	(3,621)	(1,055)	(2,089)	(5,975)	(813)	(5)
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	(3,050)	(44)	(803)	(234)	(463)	(1,325)	(180)	(1)
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	IDU	(152)	-	-	-	-	(152)	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	OR	(1,130)	-	(1,130)	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	SNPD	-	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	CA	(197)	(197)	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	UT	(1,685)	-	-	-	-	(1,685)	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WA	(483)	-	-	(483)	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WYU	(403)	-	-	-	(403)	-	-	-
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	(632)	(13)	(174)	(48)	(89)	(272)	(36)	(0)
1019000	ELEC PLT IN SERV-OTH	140209	ELECTRIC PLANT IN SERVICE - OTHER	SG	-	-	-	-	-	-	-	-
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					(22,036)	(463)	(5,876)	(1,862)	(3,122)	(9,493)	(1,213)	(6)
1020000	ELEC PL PUR OR SLD	0	ELECTRIC PLANT PURCHASED OR SOLD	SG	(553)	(8)	(146)	(42)	(84)	(240)	(33)	(0)
1020000	ELEC PL PUR OR SLD	140708	CONTRA ELEC PLANT PURCH OR SOLD - LOSS	SG	553	8	146	42	84	240	33	0
1020000 Total					-	-	-	-	-	-	-	-
1060000	COMP CON NOT CLASS	0	SAPERROR	SG	-	-	-	-	-	-	-	-
1060000 Total					-	-	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	2,932	-	-	-	-	2,932	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	21,338	-	21,338	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	SG	-	-	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	1,893	1,893	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	29,547	-	-	-	-	29,547	-	-



Electric Plant In Service with Unclassified

13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	6,082	-	-	6,082	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	9,217	-	-	-	9,217	-	-	-	-
1061000 Total					71,009	1,893	21,338	6,082	9,217	29,547	2,932	-	-
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	SG	110,428	1,589	29,065	8,473	16,772	47,963	6,528	40	-
1062000 Total					110,428	1,589	29,065	8,473	16,772	47,963	6,528	40	-
1063000	PROD COMP CONST NOT	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	59,629	858	15,694	4,575	9,057	25,899	3,525	21	-
1063000 Total					59,629	858	15,694	4,575	9,057	25,899	3,525	21	-
1064000	GEN COMP CONST NOT	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	37,936	804	10,449	2,879	5,314	16,312	2,170	10	-
1064000 Total					37,936	804	10,449	2,879	5,314	16,312	2,170	10	-
Grand Total					28,204,843	597,604	7,768,378	2,140,285	3,950,826	12,127,570	1,612,989	7,192	-

B9. CAPITAL LEASE PLANT



Capital Lease (Actuals)
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	SG	1,304	19	343	100	198	566	77	0	-
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	OR	431	-	431	-	-	-	-	-	-
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	SO	974	21	268	74	136	419	56	0	-
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	WYP	-	-	-	-	-	-	-	-	-
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	UT	901	-	-	-	-	901	-	-	-
1011000	PRPTY UND CPTL LSS	3908220	(FINANCE LEASES-BLDGS)	OR	2,084	-	2,084	-	-	-	-	-	-
1011000	PRPTY UND CPTL LSS	3908220	(FINANCE LEASES-BLDGS)	SO	2,014	43	555	153	282	866	115	1	-
1011000	PRPTY UND CPTL LSS	3908230	(FINANCE LEASES-GAS)	SG	10,289	148	2,708	789	1,563	4,469	608	4	-
1011000 Total					17,997	230	6,390	1,116	2,179	7,221	856	5	-
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	SG	(369)	(5)	(97)	(28)	(56)	(160)	(22)	(0)	-
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	OR	(226)	-	(226)	-	-	-	-	-	-
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	SO	(793)	(17)	(218)	(60)	(111)	(341)	(45)	(0)	-
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	WYP	-	-	-	-	-	-	-	-	-
1011500	CAP LEASES-ACCM AMRT	3908000	CAPITAL LEASE COMMON	UT	(625)	-	-	-	-	(625)	-	-	-
1011500	CAP LEASES-ACCM AMRT	3908220	(FINANCE LEASES-BLDGS)	OR	(203)	-	(203)	-	-	-	-	-	-
1011500	CAP LEASES-ACCM AMRT	3908220	(FINANCE LEASES-BLDGS)	SO	(486)	(10)	(134)	(37)	(68)	(209)	(28)	(0)	-
1011500	CAP LEASES-ACCM AMRT	3908230	(FINANCE LEASES-GAS)	SG	(450)	(6)	(118)	(35)	(68)	(195)	(27)	(0)	-
1011500 Total					(3,150)	(39)	(996)	(160)	(303)	(1,530)	(122)	(1)	-
1011900	PRPTY UND CPTL LSS-O	142785	FINANCE LEASE ROU ASSETS (COST) - PPAS	UT	9,912	-	-	-	-	9,912	-	-	-
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	SG	4,055	58	1,067	311	616	1,761	240	1	-
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	OR	2,662	-	2,662	-	-	-	-	-	-
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	SO	8,702	184	2,397	660	1,219	3,742	498	2	-
1011900 Total					25,331	243	6,126	971	1,835	15,415	737	4	-
1011950	CAP LEASES-ACCM AMRT	142885	Finance Lease ROU Assets (A/D) - PPAs	UT	(6,713)	-	-	-	-	(6,713)	-	-	-
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	SG	(4,055)	(58)	(1,067)	(311)	(616)	(1,761)	(240)	(1)	-
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	OR	(2,662)	-	(2,662)	-	-	-	-	-	-
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	SO	(8,702)	(184)	(2,397)	(660)	(1,219)	(3,742)	(498)	(2)	-
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					(22,132)	(243)	(6,126)	(971)	(1,835)	(12,216)	(737)	(4)	-
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					18,046	191	5,394	956	1,876	8,890	735	4	-

B10.PLANT HELD FOR FUTURE USE



Plant Held for Future Use (Actuals)
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1050000	EL PLT HLD FTR USE 3401000	LAND OWNED IN FEE	SG	8,923	128	2,349	685	1,355	3,876	527	3	-
1050000	EL PLT HLD FTR USE 3501000	LAND OWNED IN FEE	SG	2,903	42	764	223	441	1,261	172	1	-
1050000	EL PLT HLD FTR USE 3502000	LAND RIGHTS	SG	755	11	199	58	115	328	45	0	-
1050000	EL PLT HLD FTR USE 3601000	LAND OWNED IN FEE	OR	3,914	-	3,914	-	-	-	-	-	-
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	3,265	-	3,265	-	-	-	-	-	-
1050000 Total				26,175	864	10,491	965	1,911	11,195	744	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				26,175	864	10,491	965	1,911	11,195	744	5	-

B11. MISC. DEFERRED DEBITS



Deferred Debits

13 Month Average: 12/2019

Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1861000	MS DEF DB-OTH WIP	185016	EMISSION REDUCTION CREDITS PURCHASED	SE	2,347	32	581	176	391	1,013	153	1	-
1861000	MS DEF DB-OTH WIP	185017	ERCs - Impairment Reserve	SE	(2,040)	(28)	(505)	(153)	(340)	(880)	(133)	(1)	-
1861000 Total					307	4	76	23	51	132	20	0	-
1861200	FINANCING COSTS DEFR	185025	FINANCING COST DEFERRED	SO	27	1	8	2	4	12	2	0	-
1861200	FINANCING COSTS DEFR	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	198	4	55	15	28	85	11	0	-
1861200	FINANCING COSTS DEFR	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	1,821	-	-	-	-	-	-	-	1,821
1861200	FINANCING COSTS DEFR	185028	UNAMORTIZED PCRB LOC/SBBPA COSTS	OTHER	0	-	-	-	-	-	-	-	0
1861200	FINANCING COSTS DEFR	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	351	-	-	-	-	-	-	-	351
1861200	FINANCING COSTS DEFR	185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	313	-	-	-	-	-	-	-	313
1861200 Total					2,710	5	62	17	32	97	13	0	2,485
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	1,173	16	290	88	196	506	77	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	281	4	69	21	47	121	18	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					1,454	20	360	109	242	627	95	0	-
1867000	MISC DF DR-BAL TRAN	134300	DEFERRED CHARGES	SE	0	0	0	0	0	0	0	0	-
1867000 Total					0	0	0	0	0	0	0	0	-
1868000	MISC DF DR-OTH-CST	134304	Def Chrg - Cloud Based Software Impl	SO	57	1	16	4	8	24	3	0	-
1868000	MISC DF DR-OTH-CST	134305	Oth Def Chrg - IT Licenses/Maintenance	OTHER	103	-	-	-	-	-	-	-	103
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	Currant 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	9	0	2	1	1	4	1	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	-	-	-	-	-	-	-	-	-



Deferred Debits
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	10,141	146	2,669	778	1,540	4,404	599	4
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	118	2	31	9	18	51	7	0
1868000	MISC DF DR-OTH-CST	185336	BOGUS CREEK	SG	850	12	224	65	129	369	50	0
1868000	MISC DF DR-OTH-CST	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	977	14	257	75	148	424	58	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	941	-	-	-	-	-	-	941
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	11,846	170	3,118	909	1,799	5,145	700	4
1868000	MISC DF DR-OTH-CST	185360	LT LAKE SIDE MAINT PREPAYMENT	SG	25,259	363	6,648	1,938	3,836	10,971	1,493	9
1868000	MISC DF DR-OTH-CST	185361	LT CHEHALIS CSA MAINT. PREPAYMENT	SG	14,300	206	3,764	1,097	2,172	6,211	845	5
1868000	MISC DF DR-OTH-CST	185362	LT Currant Creek CSA Maint Prepayment	SG	12,786	184	3,365	981	1,942	5,554	756	5
1868000	MISC DF DR-OTH-CST	185371	LT Chehalis CSA Prepaid O&M	SG	605	9	159	46	92	263	36	0
1868000	MISC DF DR-OTH-CST	185372	LT Currant Creek CSA Prepaid O&M	SG	1,158	17	305	89	176	503	68	0
1868000	MISC DF DR-OTH-CST	185580	LT Prepaid-FSA Capital - Seven Mlle I	SG	157	2	41	12	24	68	9	0
1868000	MISC DF DR-OTH-CST	185581	LT Prepaid-FSA Capital - Seven Mlle II	SG	31	0	8	2	5	13	2	0
1868000 Total					79,337	1,127	20,608	6,007	11,891	34,005	4,628	28
1868200	MISC DEF COST MT GEN	184441	DEFERRED MONTANA COLSTRIP PLANT COSTS	SG	-	-	-	-	-	-	-	-
1868200 Total					-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	134301	Prepaid IBEW 57 Pension Contr - Current	OTHER	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135010	UNDISTRIB PURCHASE CARD TRANS	SO	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135033	BETC SUPER GOOD CENTS	OTHER	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135034	BETC WZ TAX CREDIT LOAN PROGRAM	OTHER	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135035	BETC ZERO INTEREST WEATHERIZATION LOANS	OTHER	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135036	BETC ENERGY FINANSWER	OTHER	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135037	BETC INDUSTRIAL FINANSWER	OTHER	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135038	"BETC FINANSWER 12,000"	OTHER	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135039	BETC CASH REBATE/INCENTIVE	OTHER	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135040	BETC COMMERCIAL RETROFIT	OTHER	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135041	BETC LOW INCOME WEATHERIZATION	OTHER	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135049	BETC - COMMERCIAL RETROFIT	OTHER	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135050	BETC - INDUSTRIAL RETROFIT	OTHER	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135051	BETC - COMMERCIAL SMALL RETROFIT	OTHER	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	135052	BETC-INDUSTRIAL SMALL RETRO FIT	OTHER	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185321	PREPAID CMC PENSION COSTS	SO	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185323	UNAM COSTS-COVE HYDRO PROJECT	SG	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185326	STRATEGIC PLANNING SOLAR II PROJECT	SG	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185327	FIRTH COGENERATION BUYOUT	SG	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185328	Firth Cogeneration Buyout-CA	SG	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185329	Firth Cogeneration Buyout-MT	SG	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185333	OPTION PURCHASES	SG	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185334	HERMISTON SWAP	SG	2,933	42	772	225	445	1,274	173	1



Deferred Debits

13 Month Average: 12/2019

Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1869000	MISC DF DR-OTH-NC	185338	OR CUSTOMER BALANCING ACCT	OR	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185345	YAKIMA HYDRO - TRANSACTION COSTS	SG	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185380	LT Prepaid IBEW 57 Pension Contribution	OTHER	-	-	-	-	-	-	-	-	-
1869000	MISC DF DR-OTH-NC	185381	Prepaid IBEW 57 - Reclass to Current	OTHER	-	-	-	-	-	-	-	-	-
1869000 Total					2,933	42	772	225	445	1,274	173	1	-
Grand Total					86,741	1,198	21,877	6,381	12,661	36,136	4,929	30	3,529

B12. BLANK

B13. MATERIALS & SUPPLIES



Material & Supplies

13 Month Average: 12/2019

Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1511100	COAL INVNTY-CARBON	0	SE	-	-	-	-	-	-	-	-
1511100 Total				-	-	-	-	-	-	-	-
1511120	COAL INVNTY-HUNTER	0	SE	40,519	556	10,027	3,035	6,756	17,488	2,643	14
1511120 Total				40,519	556	10,027	3,035	6,756	17,488	2,643	14
1511130	COAL INVNTY-HTG	0	SE	26,769	368	6,624	2,005	4,464	11,554	1,746	9
1511130 Total				26,769	368	6,624	2,005	4,464	11,554	1,746	9
1511140	COAL INVNTY-JB	0	SE	22,576	310	5,587	1,691	3,764	9,744	1,472	8
1511140 Total				22,576	310	5,587	1,691	3,764	9,744	1,472	8
1511160	COAL INVNTY-NAU	0	SE	15,931	219	3,942	1,193	2,656	6,876	1,039	5
1511160 Total				15,931	219	3,942	1,193	2,656	6,876	1,039	5
1511170	COAL INVNTY-CPP	0	SE	-	-	-	-	-	-	-	-
1511170 Total				-	-	-	-	-	-	-	-
1511180	COAL INVNTY-WYODAK	0	SE	-	-	-	-	-	-	-	-
1511180 Total				-	-	-	-	-	-	-	-
1511190	COAL INV-TERRA/HEADW	0	SE	-	-	-	-	-	-	-	-
1511190 Total				-	-	-	-	-	-	-	-
1511200	COAL INVNTY-CHOLLA	0	SE	9,237	127	2,286	692	1,540	3,987	602	3
1511200 Total				9,237	127	2,286	692	1,540	3,987	602	3
1511300	COAL INVNTY-COLSTRI	0	SE	1,440	20	356	108	240	622	94	0
1511300 Total				1,440	20	356	108	240	622	94	0
1511400	COAL INVNTY-CRAIG	0	SE	8,931	123	2,210	669	1,489	3,855	582	3
1511400 Total				8,931	123	2,210	669	1,489	3,855	582	3
1511500	COAL INV- DEER CREEK	0	SE	-	-	-	-	-	-	-	-
1511500 Total				-	-	-	-	-	-	-	-
1511600	COAL INVNTY-DJ	0	SE	10,018	138	2,479	750	1,671	4,324	653	3
1511600 Total				10,018	138	2,479	750	1,671	4,324	653	3
1511700	COAL INVNTY-RG	0	SE	32,030	440	7,926	2,399	5,341	13,824	2,089	11
1511700 Total				32,030	440	7,926	2,399	5,341	13,824	2,089	11
1511800	COAL INVENTORY	0	SE	-	-	-	-	-	-	-	-
1511800 Total				-	-	-	-	-	-	-	-
1511900	COAL INVNTY-HAYDEN	0	SE	1,965	27	486	147	328	848	128	1
1511900 Total				1,965	27	486	147	328	848	128	1
1512000	NATURAL GAS	0	SE	-	-	-	-	-	-	-	-
1512000 Total				-	-	-	-	-	-	-	-
1512110	NATURAL GAS-HRMSTN	0	SE	-	-	-	-	-	-	-	-
1512110 Total				-	-	-	-	-	-	-	-
1512150	NATURAL GAS-LTTL MT	0	SE	-	-	-	-	-	-	-	-
1512150 Total				-	-	-	-	-	-	-	-
1512160	NATURAL GAS-NAU	0	SE	-	-	-	-	-	-	-	-
1512160 Total				-	-	-	-	-	-	-	-
1512170	NATURAL GAS-WV	0	SE	-	-	-	-	-	-	-	-
1512170 Total				-	-	-	-	-	-	-	-
1512180	NATURAL GAS-CLAY BAS	0	SE	1,077	15	267	81	180	465	70	0
1512180 Total				1,077	15	267	81	180	465	70	0
1512190	NATURAL GAS-CHEHALIS	0	SE	-	-	-	-	-	-	-	-
1512190 Total				-	-	-	-	-	-	-	-



Material & Supplies

13 Month Average: 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1512210	NAT GAS-JACKSON PRA	0	Natural Gas Inventory-Jackson Prairie	SE	-	-	-	-	-	-	-	-	-
1512210 Total					-	-	-	-	-	-	-	-	-
1512500	NATURAL GAS-CUR CR	0	NATURAL GAS - CURRANT CREEK	SE	-	-	-	-	-	-	-	-	-
1512500 Total					-	-	-	-	-	-	-	-	-
1512600	NATURAL GAS-LAKE SD	0	Natural Gas - Lake Side	SE	-	-	-	-	-	-	-	-	-
1512600 Total					-	-	-	-	-	-	-	-	-
1512700	NATURAL GAS-GADSBY	0	NATURAL GAS - GADSBY	SE	-	-	-	-	-	-	-	-	-
1512700 Total					-	-	-	-	-	-	-	-	-
1512800	OIL INVNTY-B H P&L	0	OIL INVENTORY - BLACK HILLS POWER & LIGH	SE	-	-	-	-	-	-	-	-	-
1512800 Total					-	-	-	-	-	-	-	-	-
1514000	FUEL STK-FUEL OIL	0	FUEL STOCK COAL MINE	SE	2,366	32	586	177	395	1,021	154	1	-
1514000 Total					2,366	32	586	177	395	1,021	154	1	-
1514100	OIL INVENTORY-CARBON	0	OIL INVENTORY - CARBON	SE	-	-	-	-	-	-	-	-	-
1514100 Total					-	-	-	-	-	-	-	-	-
1514120	OIL INVENTORY-HUNTER	0	OIL INVENTORY - HUNTER	SE	-	-	-	-	-	-	-	-	-
1514120 Total					-	-	-	-	-	-	-	-	-
1514130	OIL INVENTORY-HTG	0	OIL INVENTORY - HUNTINGTON	SE	-	-	-	-	-	-	-	-	-
1514130 Total					-	-	-	-	-	-	-	-	-
1514140	OIL INVENTORY - JB	0	OIL INVENTORY - JIM BRIDGER	SE	-	-	-	-	-	-	-	-	-
1514140 Total					-	-	-	-	-	-	-	-	-
1514300	OIL INVNTY-COLSTRIP	0	OIL INVENTORY - COLSTRIP	SE	107	1	27	8	18	46	7	0	-
1514300 Total					107	1	27	8	18	46	7	0	-
1514400	OIL INVENTORY-CRAIG	0	OIL INVENTORY - CRAIG	SE	69	1	17	5	11	30	4	0	-
1514400 Total					69	1	17	5	11	30	4	0	-
1514600	OIL INVENTORY-DJ	0	OIL INVENTORY - DAVE JOHNSTON	SE	-	-	-	-	-	-	-	-	-
1514600 Total					-	-	-	-	-	-	-	-	-
1514800	OIL INVENTORY-OTHER	0	OIL INVENTORY - OTHER	SE	-	-	-	-	-	-	-	-	-
1514800 Total					-	-	-	-	-	-	-	-	-
1514900	OIL INVENTORY-HAYDEN	0	OIL INVENTORY - HAYDEN	SE	60	1	15	4	10	26	4	0	-
1514900 Total					60	1	15	4	10	26	4	0	-
1541000	PLNT M&S STK CNTRL	0	MATERIAL CONTROL ADJUST	SO	(148)	(3)	(41)	(11)	(21)	(64)	(8)	(0)	-
1541000	PLNT M&S STK CNTRL	1510	JIM BRIDGER STORE ROOM	SG	25,131	362	6,614	1,928	3,817	10,915	1,485	9	-
1541000	PLNT M&S STK CNTRL	1515	DAVE JOHNSTON STORE ROOM	SG	15,795	227	4,157	1,212	2,399	6,860	934	6	-
1541000	PLNT M&S STK CNTRL	1520	WYODAK STORE ROOM	SG	6,774	97	1,783	520	1,029	2,942	400	2	-
1541000	PLNT M&S STK CNTRL	1525	GADSBY STORE ROOM	SG	4,423	64	1,164	339	672	1,921	261	2	-
1541000	PLNT M&S STK CNTRL	1530	CARBON STORE ROOM	SG	1	0	0	0	0	1	0	0	-
1541000	PLNT M&S STK CNTRL	1535	NAUGHTON STORE ROOM	SG	13,362	192	3,517	1,025	2,029	5,803	790	5	-
1541000	PLNT M&S STK CNTRL	1540	HUNTINGTON STORE ROOM	SG	18,363	264	4,833	1,409	2,789	7,975	1,085	7	-
1541000	PLNT M&S STK CNTRL	1545	HUNTER STORE ROOM	SG	25,390	365	6,683	1,948	3,856	11,028	1,501	9	-
1541000	PLNT M&S STK CNTRL	1550	BLUNDELL STORE ROOM	SG	1,224	18	322	94	186	532	72	0	-
1541000	PLNT M&S STK CNTRL	1560	WEST VALLEY GAS PLANT	SG	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	1565	CURRANT CREEK PLANT	SG	3,826	55	1,007	294	581	1,662	226	1	-
1541000	PLNT M&S STK CNTRL	1570	LAKESIDE PLANT	SG	6,126	88	1,612	470	930	2,661	362	2	-
1541000	PLNT M&S STK CNTRL	1580	CHEHALIS PLANT	SG	3,831	55	1,008	294	582	1,664	226	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	-	-	-	-	-	-	-	-	-



Material & Supplies

13 Month Average: 12/2019

Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	0	1	0	0	-
1541000	PLNT M&S STK CNTRL	1700	LEANING JUNIPER STOREROOM	SG	490	7	129	38	74	213	29	0	-
1541000	PLNT M&S STK CNTRL	1705	GOODNOE HILLS WIND	SG	527	8	139	40	80	229	31	0	-
1541000	PLNT M&S STK CNTRL	1715	MARENGO WIND	SG	732	11	193	56	111	318	43	0	-
1541000	PLNT M&S STK CNTRL	1720	Foote Creek	SG	764	11	201	59	116	332	45	0	-
1541000	PLNT M&S STK CNTRL	1725	Glenrock/Rolling Hills	SG	1,041	15	274	80	158	452	62	0	-
1541000	PLNT M&S STK CNTRL	1730	Seven Mile Hill	SG	648	9	171	50	98	282	38	0	-
1541000	PLNT M&S STK CNTRL	1740	High Plains/McFadden	SG	546	8	144	42	83	237	32	0	-
1541000	PLNT M&S STK CNTRL	1745	Dunlap Wind Project	SG	677	10	178	52	103	294	40	0	-
1541000	PLNT M&S STK CNTRL	1799	WIND OFFICE	SG	0	0	0	0	0	0	0	0	-
1541000	PLNT M&S STK CNTRL	2005	CASPER STORE ROOM	WYP	576	-	-	-	576	-	-	-	-
1541000	PLNT M&S STK CNTRL	2010	BUFFALO STORE ROOM	WYP	145	-	-	-	145	-	-	-	-
1541000	PLNT M&S STK CNTRL	2015	DOUGLAS STORE ROOM	WYP	237	-	-	-	237	-	-	-	-
1541000	PLNT M&S STK CNTRL	2020	CODY STORE ROOM	WYP	656	-	-	-	656	-	-	-	-
1541000	PLNT M&S STK CNTRL	2030	WORLAND STORE ROOM	WYP	685	-	-	-	685	-	-	-	-
1541000	PLNT M&S STK CNTRL	2035	RIVERTON STORE ROOM	WYP	440	-	-	-	440	-	-	-	-
1541000	PLNT M&S STK CNTRL	2040	EVANSTON STORE ROOM	WYU	630	-	-	-	630	-	-	-	-
1541000	PLNT M&S STK CNTRL	2045	KEMMERER STORE ROOM	WYU	12	-	-	-	12	-	-	-	-
1541000	PLNT M&S STK CNTRL	2050	PINEDALE STORE ROOM	WYU	605	-	-	-	605	-	-	-	-
1541000	PLNT M&S STK CNTRL	2055	BIG PINEY STORE ROOM	WYU	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2060	ROCK SPRINGS STORE ROOM	WYP	1,404	-	-	-	1,404	-	-	-	-
1541000	PLNT M&S STK CNTRL	2065	RAWLINS STORE ROOM	WYP	504	-	-	-	504	-	-	-	-
1541000	PLNT M&S STK CNTRL	2070	LARAMIE STORE ROOM	WYP	480	-	-	-	480	-	-	-	-
1541000	PLNT M&S STK CNTRL	2075	REXBERG STORE ROOM	IDU	1,249	-	-	-	-	-	1,249	-	-
1541000	PLNT M&S STK CNTRL	2080	MUDLAKE STORE ROOM	IDU	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2085	SHELLY STORE ROOM	IDU	691	-	-	-	-	-	691	-	-
1541000	PLNT M&S STK CNTRL	2090	PRESTON STORE ROOM	IDU	75	-	-	-	-	-	75	-	-
1541000	PLNT M&S STK CNTRL	2095	LAVA HOT SPRINGS STORE ROOM	IDU	141	-	-	-	-	-	141	-	-
1541000	PLNT M&S STK CNTRL	2100	MONTPELIER STORE ROOM	IDU	227	-	-	-	-	-	227	-	-
1541000	PLNT M&S STK CNTRL	2110	BRIDGERLAND STORE ROOM	UT	430	-	-	-	-	430	-	-	-
1541000	PLNT M&S STK CNTRL	2205	TREMONTON STORE ROOM	UT	166	-	-	-	-	166	-	-	-
1541000	PLNT M&S STK CNTRL	2210	OGDEN STORE ROOM	UT	1,261	-	-	-	-	1,261	-	-	-
1541000	PLNT M&S STK CNTRL	2215	LAYTON STORE ROOM	UT	538	-	-	-	-	538	-	-	-
1541000	PLNT M&S STK CNTRL	2220	SALT LAKE METRO STORE ROOM	UT	8,659	-	-	-	-	8,659	-	-	-
1541000	PLNT M&S STK CNTRL	2225	SALT LAKE TOOL ROOM	UT	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2230	JORDAN VALLEY STORE ROOM	UT	916	-	-	-	-	916	-	-	-
1541000	PLNT M&S STK CNTRL	2235	PARK CITY STORE ROOM	UT	1,387	-	-	-	-	1,387	-	-	-
1541000	PLNT M&S STK CNTRL	2240	TOOELE STORE ROOM	UT	456	-	-	-	-	456	-	-	-
1541000	PLNT M&S STK CNTRL	2245	WASATCH RESTORATION CENTER	UT	516	-	-	-	-	516	-	-	-
1541000	PLNT M&S STK CNTRL	2400	PLNT M&S STK CNTRL EAGLE MOUNTAIN	UT	291	-	-	-	-	291	-	-	-
1541000	PLNT M&S STK CNTRL	2405	AMERICAN FORK STORE ROOM	UT	1,509	-	-	-	-	1,509	-	-	-
1541000	PLNT M&S STK CNTRL	2410	SANTAQUIN STORE ROOM	UT	436	-	-	-	-	436	-	-	-
1541000	PLNT M&S STK CNTRL	2415	DELTA STORE ROOM	UT	320	-	-	-	-	320	-	-	-



Material & Supplies

13 Month Average: 12/2019

Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	2420	VERNAL STORE ROOM	UT	654	-	-	-	-	654	-	-	-
1541000	PLNT M&S STK CNTRL	2425	PRICE STORE ROOM	UT	657	-	-	-	-	657	-	-	-
1541000	PLNT M&S STK CNTRL	2430	MOAB STORE ROOM	UT	850	-	-	-	-	850	-	-	-
1541000	PLNT M&S STK CNTRL	2435	BLANDING STORE ROOM	UT	149	-	-	-	-	149	-	-	-
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	958	-	-	-	-	958	-	-	-
1541000	PLNT M&S STK CNTRL	2455	MILFORD STORE ROOM	UT	353	-	-	-	-	353	-	-	-
1541000	PLNT M&S STK CNTRL	2460	WASHINGTON STORE ROOM	UT	582	-	-	-	-	582	-	-	-
1541000	PLNT M&S STK CNTRL	2620	WALLA WALLA STORE ROOM	WA	1,542	-	-	1,542	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2625	SUNNYSIDE STORE ROOM	WA	0	-	-	0	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2630	YAKIMA STORE ROOM	WA	415	-	-	415	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2635	ENTERPRISE STORE ROOM	OR	193	-	193	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2640	PENDLETON STORE ROOM	OR	839	-	839	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2650	HOOD RIVER STORE ROOM	OR	520	-	520	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2655	PORTLAND METRO - STORE ROOM	OR	11,454	-	11,454	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2660	ASTORIA STORE ROOM	OR	1,190	-	1,190	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2665	MADRAS STORE ROOM	OR	130	-	130	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2670	PRINEVILLE STORE ROOM	OR	35	-	35	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2675	BEND STORE ROOM	OR	1,873	-	1,873	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2805	ALBANY STORE ROOM	OR	196	-	196	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2810	LINCOLN CITY STORE ROOM	OR	225	-	225	-	-	-	-	-	-
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	2,789	-	2,789	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2835	COOS BAY STORE ROOM	OR	851	-	851	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2840	GRANTS PASS STORE ROOM	OR	1,036	-	1,036	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2845	MEDFORD STORE ROOM	OR	946	-	946	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2850	KLAMATH FALLS STORE ROOM	OR	2,604	-	2,604	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2855	LAKEVIEW STORE ROOM	OR	123	-	123	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2860	ALTURAS STORE ROOM	CA	80	80	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2865	MT SHASTA STORE ROOM	CA	266	266	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2870	YREKA STORE ROOM	CA	1,177	1,177	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2875	CRESENT CITY STORE ROOM	CA	450	450	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5005	TREMONTON STORE ROOM	SO	145	3	40	11	20	62	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	86	3	23	5	9	42	4	-	-
1541000	PLNT M&S STK CNTRL	5120	DEMC - MEDFORD	OR	71	-	71	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5125	DEMC - OREGON	OR	8,997	-	8,997	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5130	MEDFORD HUB	OR	7,253	-	7,253	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5135	YAKIMA HUB	WA	6,767	-	-	6,767	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5140	PRESTON HUB	IDU	3,548	-	-	-	-	-	3,548	-	-
1541000	PLNT M&S STK CNTRL	5145	RAWLINS HUB	WYU	-	-	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5150	RICHFIELD HUB	UT	4,279	-	-	-	-	4,279	-	-	-
1541000	PLNT M&S STK CNTRL	5155	CASPER HUB	WYP	5,685	-	-	-	5,685	-	-	-	-
1541000	PLNT M&S STK CNTRL	5160	SALT LAKE METRO HUB	UT	22,375	-	-	-	-	22,375	-	-	-



Material & Supplies

13 Month Average: 12/2019

Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	5200	UTAH TRANSPORTATION BUILDING	SNPD	23	1	6	1	2	11	1	-	-
1541000	PLNT M&S STK CNTRL	5300	METER TEST WAREHOUSE	UT	6	-	-	-	-	6	-	-	-
1541000 Total					247,651	3,843	75,483	18,679	31,766	104,231	13,601	47	-
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	-	-	-	-	-	-	-	-	-
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	186	4	51	14	26	80	11	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					186	4	51	14	26	80	11	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	1,606	23	423	123	244	697	95	1	-
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SO	(210)	(4)	(58)	(16)	(29)	(90)	(12)	(0)	-
1541900 Total					1,396	19	365	107	215	607	83	1	-
1544200	M&S OPR SUP DC MIN	0	M&S - OPER 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	102930	SB Asset # 120930	SO	(27)	(1)	(8)	(2)	(4)	(12)	(2)	(0)	-
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SG	(588)	(8)	(155)	(45)	(89)	(255)	(35)	(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)	(30)	(243)	(58)	(96)	(440)	(45)	-	-
1549900	CR-OBSOL&SURPL INV	120933	Inventory Reserve - PP (T&D)	SNPD	(849)	(28)	(227)	(54)	(89)	(410)	(42)	-	-
1549900	CR-OBSOL&SURPL INV	120934	Inventory Reserve - PP (Renewables)	SG	(375)	(5)	(99)	(29)	(57)	(163)	(22)	(0)	-
1549900 Total					(2,763)	(72)	(734)	(189)	(336)	(1,285)	(147)	(0)	-
1630000	STORES EXPENSE UND	0	STORES UNDISTRIBUTED	SO	-	-	-	-	-	-	-	-	-
1630000 Total					-	-	-	-	-	-	-	-	-
2531600	WORK CAP DEP-UAMPS	289920	WORKING CAPITAL DEPOSIT - UAMPS	SE	(2,496)	(34)	(618)	(187)	(416)	(1,077)	(163)	(1)	-
2531600 Total					(2,496)	(34)	(618)	(187)	(416)	(1,077)	(163)	(1)	-
2531700	WORKG CAP DEP-DG&T	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	SE	(2,620)	(36)	(648)	(196)	(437)	(1,131)	(171)	(1)	-
2531700 Total					(2,620)	(36)	(648)	(196)	(437)	(1,131)	(171)	(1)	-
2531800	WCD-PROVO-PLNT M&S	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	SG	(273)	(4)	(72)	(21)	(41)	(119)	(16)	(0)	-
2531800 Total					(273)	(4)	(72)	(21)	(41)	(119)	(16)	(0)	-
Grand Total					414,177	6,096	116,661	31,174	59,638	176,016	24,488	103	-

B14. CASH WORKING CAPITAL



Cash Working Capital

12 Month Average: 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1430000	OTHER ACCTS REC	0	OTHER ACCOUNTS RECEIVABLE	SO	3	0	1	0	0	1	0	0	-
1430000 Total					3	0	1	0	0	1	0	0	-
1431000	EMP ACCOUNTS REC	0	EMPLOYEE RECEIVABLES	SO	4,636	98	1,277	352	649	1,994	265	1	-
1431000 Total					4,636	98	1,277	352	649	1,994	265	1	-
1431500	INC TAXES RECEIVABLE	0	INCOME TAXES RECEIVABLE	SO	(70)	(1)	(19)	(5)	(10)	(30)	(4)	(0)	-
1431500	INC TAXES RECEIVABLE	116133	InterCo State Tax Rec-(Even Years)- MEHC	SO	186	4	51	14	26	80	11	0	-
1431500	INC TAXES RECEIVABLE	116134	InterCo State Tax Rec -(Odd Years)- MEHC	SO	(116)	(2)	(32)	(9)	(16)	(50)	(7)	(0)	-
1431500 Total					-	-	-	-	-	-	-	-	-
1433000	JOINT OWNER REC	0	JOINT OWNER RECEIVABLE	SO	13,725	291	3,780	1,042	1,923	5,902	785	3	-
1433000 Total					13,725	291	3,780	1,042	1,923	5,902	785	3	-
1436000	OTH ACCT REC	0	OTHER ACCOUNTS RECEIVABLE	SO	16,867	357	4,646	1,280	2,363	7,252	965	4	-
1436000 Total					16,867	357	4,646	1,280	2,363	7,252	965	4	-
1437000	CSS OAR BILLINGS	0	CSS OAR BILLINGS	SO	5,769	122	1,589	438	808	2,480	330	1	-
1437000 Total					5,769	122	1,589	438	808	2,480	330	1	-
1437100	CSS OAR BILLINGS-WOR	0	OTHER ACCT REC CCS	SO	(1,927)	(41)	(531)	(146)	(270)	(828)	(110)	(0)	-
1437100 Total					(1,927)	(41)	(531)	(146)	(270)	(828)	(110)	(0)	-
2300000	ASSET RETIREMENT OBL	284915	ARO LIAB - DEER CREEK MINE RECLAMATION	OTHER	(5,559)	-	-	-	-	-	-	-	(5,559)
2300000 Total					(5,559)	-	-	-	-	-	-	-	(5,559)
2320000	ACCOUNTS PAYABLE	210460	JOINT OWNER RECEIVABLES - CREDIT	SE	(1,671)	(23)	(413)	(125)	(279)	(721)	(109)	(1)	-
2320000	ACCOUNTS PAYABLE	211108	UNION DUES/CONTRIBUTIONS WITHHOLDING	SO	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE	211112	UNITED FUND/CHARITABLE WITHHOLDINGS	SO	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE	211115	Allstate Voluntary Benefit Withholdings	SO	0	0	0	0	0	0	0	0	-
2320000	ACCOUNTS PAYABLE	211116	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	SO	(11)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	-
2320000	ACCOUNTS PAYABLE	215077	K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED	SO	(505)	(11)	(139)	(38)	(71)	(217)	(29)	(0)	-
2320000	ACCOUNTS PAYABLE	215078	K-Plus Employer Contributions - Fixed	SO	(1,288)	(27)	(355)	(98)	(180)	(554)	(74)	(0)	-
2320000	ACCOUNTS PAYABLE	215080	METLIFE MEDICAL INSURANCE	SO	(4,038)	(86)	(1,112)	(306)	(566)	(1,736)	(231)	(1)	-
2320000	ACCOUNTS PAYABLE	215082	METLIFE DENTAL INSURANCE	SO	(50)	(1)	(14)	(4)	(7)	(22)	(3)	(0)	-
2320000	ACCOUNTS PAYABLE	215084	METLIFE VISION INSURANCE	SO	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	215085	Western Utilities Dental Payable	SO	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	215086	Western Utilities Vision Payable	SO	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	215088	UWUA Health & Welfare Payable	SO	6	0	2	0	1	3	0	0	-
2320000	ACCOUNTS PAYABLE	215095	HMO HEALTH PLAN	SO	(10)	(0)	(3)	(1)	(1)	(4)	(1)	(0)	-
2320000	ACCOUNTS PAYABLE	215112	Minnesota Life Insurance	SO	(14)	(0)	(4)	(1)	(2)	(6)	(1)	(0)	-
2320000	ACCOUNTS PAYABLE	215116	IBEW 57 MEDICAL INSURANCE	SO	(19)	(0)	(5)	(1)	(3)	(8)	(1)	(0)	-
2320000	ACCOUNTS PAYABLE	215350	"IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y	SO	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	215351	"IBEW 57 DEPENDENT CARE REIMBURSEMENT, C	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	215356	"HEALTH REIMBURSEMENT, CURRENT YEAR"	SO	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
2320000	ACCOUNTS PAYABLE	215357	"DEPENDENT CARE REIMBURSEMENT, CURRENT Y	SO	19	0	5	1	3	8	1	0	-
2320000	ACCOUNTS PAYABLE	215425	OR DOE Cool School Program	OTHER	(15)	-	-	-	-	-	-	-	(15)
2320000	ACCOUNTS PAYABLE	215439	Cal ISO Trans Payable	SG	(2,988)	(43)	(786)	(229)	(454)	(1,298)	(177)	(1)	-
2320000	ACCOUNTS PAYABLE	235230	ACCRUAL - ROYALTIES	SE	(62)	(1)	(15)	(5)	(10)	(27)	(4)	(0)	-
2320000	ACCOUNTS PAYABLE	235599	Safety Award	SO	(971)	(21)	(268)	(74)	(136)	(418)	(56)	(0)	-
2320000	ACCOUNTS PAYABLE	240330	PROVISION FOR WORKERS' COMPENSATION	SO	(95)	(2)	(26)	(7)	(13)	(41)	(5)	(0)	-
2320000 Total					####	(215)	(3,141)	(890)	(1,722)	(5,052)	(689)	(3)	(15)
2533000	O DEF CR-MISC PPL	289517	TRAPPER MINE FINAL RECLAMATION	SE	(6,634)	(91)	(1,642)	(497)	(1,106)	(2,863)	(433)	(2)	-



Cash Working Capital

12 Month Average: 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2533000 Total					(6,634)	(91)	(1,642)	(497)	(1,106)	(2,863)	(433)	(2)	-
2541050	FAS143 ARO REG LIAB	00111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	(20)	(0)	(5)	(1)	(3)	(9)	(1)	(0)	-
2541050	FAS143 ARO REG LIAB	111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	20	0	5	1	3	9	1	0	-
2541050 Total					-	-	-	-	-	-	-	-	-
Grand Total					15,152	522	5,979	1,578	2,645	8,886	1,112	4	(5,575)

B15. MISC. RATE BASE



Miscellaneous Rate Base

13 Month Average: 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	SG	144,705	2,082	38,086	11,102	21,978	62,850	8,554	52	-
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	UT	11,764	-	-	-	-	11,764	-	-	-
1140000 Total					156,468	2,082	38,086	11,102	21,978	74,614	8,554	52	-
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	(128,417)	(1,848)	(33,800)	(9,853)	(19,504)	(55,776)	(7,591)	(46)	-
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	UT	(1,294)	-	-	-	-	(1,294)	-	-	-
1150000 Total					(129,712)	(1,848)	(33,800)	(9,853)	(19,504)	(57,070)	(7,591)	(46)	-
1281000	Oth Special Funds-Pn	0	Other special funds - Pensions	SO	4,465	95	1,230	339	625	1,920	255	1	-
1281000 Total					4,465	95	1,230	339	625	1,920	255	1	-
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	2,311	49	636	175	324	994	132	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	1,996	42	550	151	280	858	114	1	-
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	471	10	130	36	66	203	27	0	-
1651000	PREPAY-INSURANCE	132045	PREPAID WORKERS COMPENSATION	SO	208	4	57	16	29	90	12	0	-
1651000	PREPAY-INSURANCE	132050	PREPAID IBEW 57 MEDICAL	SO	-	-	-	-	-	-	-	-	-
1651000	PREPAY-INSURANCE	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	75	2	21	6	10	32	4	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					5,061	107	1,394	384	709	2,176	289	1	-
1652000	PREPAY-TAXES	132101	PREPAID PROPERTY TAX	GPS	5,733	121	1,579	435	803	2,465	328	1	-
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	63	1	17	5	9	27	4	0	-
1652000	PREPAY-TAXES	132111	Goshute - Prepaid Possessory Interest	GPS	7	0	2	1	1	3	0	0	-
1652000	PREPAY-TAXES	132200	"Prepaid Taxes (Federal, State, Local)"	SO	0	0	0	0	0	0	0	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	WYU	-	-	-	-	-	-	-	-	-
1652000	PREPAY-TAXES	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	-	-	-	-	-	-	-	-	-
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	520	11	143	39	73	224	30	0	-
1652000	PREPAY-TAXES	248050	UNCLAIMED/OUTSTANDING	SO	-	-	-	-	-	-	-	-	-
1652000 Total					6,330	134	1,743	480	887	2,722	362	2	-
1652100	PREPAY - OTHER	132040	PREPAID PENSION COSTS	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132095	PREPAID EMISSIONS PERMIT FEES (UT)	SG	388	6	102	30	59	168	23	0	-



Miscellaneous Rate Base
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1652100	PREPAY - OTHER	132097	Prepaid CA GHG Cap & Trade Allowances	OTHER	9,367	-	-	-	-	-	-	-	9,367
1652100	PREPAY - OTHER	132098	Prepaid - CA GHG Wholesale	OTHER	4,239	-	-	-	-	-	-	-	4,239
1652100	PREPAY - OTHER	132310	PREPAID RATING AGENCY	SO	89	2	24	7	12	38	5	0	-
1652100	PREPAY - OTHER	132320	Prepaid Surety Bond Costs	SO	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132580	Prepaid-FSA O&M - Seven Mile I	SG	70	1	19	5	11	31	4	0	-
1652100	PREPAY - OTHER	132581	Prepaid-FSA O&M - Seven Mile II	SG	11	0	3	1	2	5	1	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	21	0	6	2	3	9	1	0	-
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	6	2	4	10	1	0	-
1652100	PREPAY - OTHER	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	822	12	216	63	125	357	49	0	-
1652100	PREPAY - OTHER	132621	Prepayments - Water Rights (Ferron Canal	SG	326	5	86	25	50	142	19	0	-
1652100	PREPAY - OTHER	132622	Prepayments - Water Rights (Hntgtn-Clev)	SG	224	3	59	17	34	97	13	0	-
1652100	PREPAY - OTHER	132623	Prepaid Lake Side CUWCD Water Fee	SG	43	1	11	3	7	19	3	0	-
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	3,306	70	910	251	463	1,421	189	1	-
1652100	PREPAY - OTHER	132700	PREPAID RENT	GPS	30	1	8	2	4	13	2	0	-
1652100	PREPAY - OTHER	132701	INTERCO PREPAID RENT	GPS	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132705	Prepaid Pole Contact	SG	244	4	64	19	37	106	14	0	-
1652100	PREPAY - OTHER	132735	PREPAID RENT WEST VALLEY	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132740	PREPAID O&M WIND	SG	67	1	18	5	10	29	4	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	121	2	32	9	18	52	7	0	-
1652100	PREPAY - OTHER	132825	Prepaid LGIA Transmission	SG	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132831	PREPAID BPA TRANSM - WINE COUNTRY	SG	984	14	259	75	149	427	58	0	-
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SE	72	1	18	5	430	31	5	0	-
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SO	941	20	259	71	132	405	54	0	-
1652100	PREPAY - OTHER	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	2,110	-	2,110	-	-	-	-	-	-
1652100	PREPAY - OTHER	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	WA	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	3,353	-	-	-	-	3,353	-	-	-
1652100	PREPAY - OTHER	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	268	-	-	-	-	-	268	-	-
1652100	PREPAY - OTHER	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	135	-	-	-	135	-	-	-	-
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	10,815	229	2,979	821	1,515	4,650	619	3	-
1652100	PREPAY - OTHER	132920	OTH PREPAY-YAKIMA INDIAN NATION-5 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	(68)	(1)	(17)	(5)	(11)	(30)	(4)	(0)	-
1652100	PREPAY - OTHER	132999	PREPAY - RECLASS TO LT	SO	(1,124)	(24)	(310)	(85)	(158)	(484)	(64)	(0)	-
1652100	PREPAY - OTHER	134000	L/T PREPAY RECLASS	SO	1,193	25	329	91	167	513	68	0	-
1652100	PREPAY - OTHER	182200	Prepay-Taxes	OR	-	-	-	-	-	-	-	-	-
1652100	PREPAY - OTHER	182600	PREPAYMENT-OTHER	SE	-	-	-	-	-	-	-	-	-
1652100 Total					38,069	371	7,191	1,414	3,198	11,364	1,338	5	13,607
1653000	PREPAY-INTEREST	132301	DOMESTIC COMMERCIAL PAPER	SO	-	-	-	-	-	-	-	-	-



Miscellaneous Rate Base

13 Month Average: 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	288712	Reg Liab - OR Property Insurance Reserve	OR	9,777	-	9,777	-	-	-	-	-	-
2281000	ACC PROV-PROP INS	288714	Reg Liab - ID Property Insurance Reserve	IDU	(833)	-	-	-	-	-	(833)	-	-
2281000	ACC PROV-PROP INS	288715	Reg Liab - UT Property Insurance Reserve	UT	(7,461)	-	-	-	-	(7,461)	-	-	-
2281000	ACC PROV-PROP INS	288716	Reg Liab - WY Property Insurance Reserve	WYP	(946)	-	-	-	(946)	-	-	-	-
2281000	ACC PROV-PROP INS	288749	RegL - Insurance Reserves - Reclash	OTHER	(9,720)	-	-	-	-	-	-	-	(9,720)
2281000 Total					(9,183)	-	9,777	-	(946)	(7,461)	(833)	-	(9,720)
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	AC 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	ACC PRV IN & DAMAG	280311	ACC. PROV. I & D - EXCL. AUTO	SO	(14,441)	(306)	(3,977)	(1,096)	(2,023)	(6,209)	(826)	(4)	-
2282100 Total					(14,441)	(306)	(3,977)	(1,096)	(2,023)	(6,209)	(826)	(4)	-
2282200	ACC PRV I & D AUTO	280312	ACC. PROV. I & D - AUTO	SO	-	-	-	-	-	-	-	-	-
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	(8,711)	-	(8,711)	-	-	-	-	-	-
2282400 Total					(8,711)	-	(8,711)	-	-	-	-	-	-
2282500	Acc Prov I&D-Insur	116925	Insurance Reimbursements Receivable I&D	SO	-	-	-	-	-	-	-	-	-
2282500 Total					-	-	-	-	-	-	-	-	-
2283000	PEN/BENFT-SICK	187240	CONTRA REG ASSET - TRANSITION PLAN SEVER	SO	-	-	-	-	-	-	-	-	-
2283000	PEN/BENFT-SICK	280319	ACCRUAL-TRANSITION PLAN SEVERANCE PAYMEN	SO	-	-	-	-	-	-	-	-	-
2283000	PEN/BENFT-SICK	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	(1,653)	(35)	(455)	(125)	(232)	(711)	(95)	(0)	-
2283000 Total					(1,653)	(35)	(455)	(125)	(232)	(711)	(95)	(0)	-
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	474	6,167	1,699	3,136	9,627	1,280	6	-
2283400	POST-RETIREMENT BEN	280440	FAS 158 PR Liab Medicare Sub (Non-Dedct)	SO	(5,429)	(115)	(1,495)	(412)	(761)	(2,334)	(310)	(1)	-
2283400	POST-RETIREMENT BEN	280454	FAS 158 PR Liab Reg Medicare (Non-Dedct)	SO	5,429	115	1,495	412	761	2,334	310	1	-
2283400	POST-RETIREMENT BEN	280455	FAS 158 Post-Retirement Liability	SO	(149)	(3)	(41)	(11)	(21)	(64)	(9)	(0)	-
2283400	POST-RETIREMENT BEN	280456	FAS 106-Contra Liab-Med.Sub.Claims	SO	(16,960)	(359)	(4,671)	(1,287)	(2,376)	(7,292)	(970)	(4)	-
2283400	POST-RETIREMENT BEN	280457	FAS 158 - CONTRA LIA - Reg Medicare	SO	(5,429)	(115)	(1,495)	(412)	(761)	(2,334)	(310)	(1)	-
2283400	POST-RETIREMENT BEN	280459	PR Liab - Early Retiree Reinsurance Prog	SO	-	-	-	-	-	-	-	-	-
2283400 Total					(149)	(3)	(41)	(11)	(21)	(64)	(9)	(0)	-



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(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2283500	PENSIONS	280340	PENSION	SO	-	-	-	-	-	-	-
2283500	PENSIONS	280350	Pension - Local 57	SO	(612)	(13)	(169)	(46)	(86)	(263)	(35)
2283500	PENSIONS	280355	FAS 158 Pension Liability	SO	(97,531)	(2,066)	(26,863)	(7,401)	(13,662)	(41,936)	(5,578)
2283500	PENSIONS	280365	FAS 158 Pension Liab-Rcls to Current	SO	613	13	169	46	86	263	35
2283500 Total					(97,530)	(2,066)	(26,863)	(7,401)	(13,662)	(41,936)	(5,578)
2284100	AC MIS OP PR-OTHER	284901	BLACK LUNG RESERVE	SE	-	-	-	-	-	-	-
2284100	AC MIS OP PR-OTHER	289320	CHEHALIS WA EFSEC CO2 MITIGATION OBLIG	SG	(480)	(7)	(126)	(37)	(73)	(208)	(28)
2284100 Total					(480)	(7)	(126)	(37)	(73)	(208)	(28)
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	(2,967)	(42)	(772)	(227)	(458)	(1,287)	(179)
2300000 Total					(2,967)	(42)	(772)	(227)	(458)	(1,287)	(179)
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	(60)	-	-	-	-	-	(60)
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	(1,213)	-	(1,213)	-	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	(239)	(239)	-	-	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYU	-	-	-	-	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	(871)	-	-	-	(871)	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	(313)	-	-	(313)	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	(149)	-	-	-	(149)	-	-
2530000	OTHER DEF CREDITS	289009	OREGON DSM LOANS NPV UNEARNED INCOME	OTHER	-	-	-	-	-	-	-
2530000 Total					(2,845)	(239)	(1,213)	(313)	(149)	(871)	(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)	(1,581)	(28,487)	(8,623)	(19,196)	(49,686)	(7,508)
2533500 Total					(115,119)	(1,581)	(28,487)	(8,623)	(19,196)	(49,686)	(7,508)
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	SG	(1)	(0)	(0)	(0)	(0)	(0)	(0)
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	CA	(20)	(20)	-	-	-	-	-
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	SG	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288608	Envir Liab - Colstrip Pond	SO	(8,029)	(170)	(2,212)	(609)	(1,125)	(3,453)	(459)
2539900	OTH DEF CR - OTHER	288609	Envir Liab - Cholla Ash-Fly Ash Pond	SO	(5,104)	(108)	(1,406)	(387)	(715)	(2,195)	(292)
2539900	OTH DEF CR - OTHER	288612	Envir Liab - Alturas CA Svc Center	SO	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288614	Envir Liab - American Barrel (UT)	SO	(1,285)	(27)	(354)	(98)	(180)	(553)	(74)
2539900	OTH DEF CR - OTHER	288616	Envir Liab - Astoria/Unocal (Downtown)	SO	(684)	(14)	(188)	(52)	(96)	(294)	(39)
2539900	OTH DEF CR - OTHER	288618	Envir Liab - Astoria Young's Bay	SO	(283)	(6)	(78)	(21)	(40)	(122)	(16)
2539900	OTH DEF CR - OTHER	288620	Envir Liab - Big Fork Hydro Plant (MT)	SO	(331)	(7)	(91)	(25)	(46)	(142)	(19)
2539900	OTH DEF CR - OTHER	288621	Envir Liab - Bors Property	SO	(9)	(0)	(3)	(1)	(1)	(4)	(1)
2539900	OTH DEF CR - OTHER	288622	Envir Liab - Bridger Coal Fuel Oil Spill	SO	(755)	(16)	(208)	(57)	(106)	(325)	(43)
2539900	OTH DEF CR - OTHER	288623	Envir Liab - Bridger Plant-FGD Pond 1	SO	(2,949)	(62)	(812)	(224)	(413)	(1,268)	(169)
2539900	OTH DEF CR - OTHER	288624	Envir Liab - Bridger FGD Pond 1 Closure	SO	(684)	(15)	(188)	(52)	(96)	(294)	(39)
2539900	OTH DEF CR - OTHER	288625	Envir Liab - Bridger Plant-FGD Pond 2	SO	(1,408)	(30)	(388)	(107)	(197)	(605)	(80)
2539900	OTH DEF CR - OTHER	288626	Envir Liab - Bridger Plant Oil Spills	SO	(797)	(17)	(220)	(61)	(112)	(343)	(46)
2539900	OTH DEF CR - OTHER	288627	Envir Liab - Carbon Ash Spill	SO	(4,056)	(86)	(1,117)	(308)	(568)	(1,744)	(232)
2539900	OTH DEF CR - OTHER	288628	Envir Liab - Cedar Steam Plant (UT)	SO	(8)	(0)	(2)	(1)	(1)	(3)	(0)
2539900	OTH DEF CR - OTHER	288629	Envir Liab - Cline Falls - Hydro	SO	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288630	Envir Liab - Dave Johnston Oil Spill	SO	(711)	(15)	(196)	(54)	(100)	(306)	(41)
2539900	OTH DEF CR - OTHER	288631	ENVIR LIAB - DAVE JOHNSTON OIL SPILL	SO	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288632	Envir Liab - Eugene MGP (50% PCRP)	SO	(287)	(6)	(79)	(22)	(40)	(123)	(16)
2539900	OTH DEF CR - OTHER	288633	Envir Liab - Dave Johnston-Pond 4A & 4B	SO	(2,392)	(51)	(659)	(182)	(335)	(1,029)	(137)
2539900	OTH DEF CR - OTHER	288634	Envir Liab - Everett MGP (2/3 PCRP)	SO	(241)	(5)	(66)	(18)	(34)	(104)	(14)



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
2539900	OTH DEF CR - OTHER	288636	Envir Liab - Hunter Fuel Oil Spills	SO	(155)	(3)	(43)	(12)	(22)	(67)	(9)	(0)	-
2539900	OTH DEF CR - OTHER	288637	Envir Liab - Hunter Geneva Rock Bldg	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288638	Envir Liab - Huntington Ash Landfill	SO	(2,450)	(52)	(675)	(186)	(343)	(1,054)	(140)	(1)	-
2539900	OTH DEF CR - OTHER	288639	Envir Liab - Hayden Ash Landfill	SO	(606)	(13)	(167)	(46)	(85)	(261)	(35)	(0)	-
2539900	OTH DEF CR - OTHER	288640	Envir Liab - Idaho Falls Pole Yard	SO	(1,933)	(41)	(532)	(147)	(271)	(831)	(111)	(0)	-
2539900	OTH DEF CR - OTHER	288642	Envir Liab - Jordan Plant Substation	SO	(160)	(3)	(44)	(12)	(22)	(69)	(9)	(0)	-
2539900	OTH DEF CR - OTHER	288644	Envir Liab - Little Mountain Gas Plant	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288645	Envir Liab - Naughton Plant-FGD Pond 1	SO	(720)	(15)	(198)	(55)	(101)	(309)	(41)	(0)	-
2539900	OTH DEF CR - OTHER	288646	Envir Liab - Montague Ranch (CA)	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288648	Envir Liab - Naughton FGD Pond Closure	SO	(114)	(2)	(31)	(9)	(16)	(49)	(7)	(0)	-
2539900	OTH DEF CR - OTHER	288649	Envir Liab - Naughton Oil Spill	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288650	Envir Liab - Ogden MGP	SO	(474)	(10)	(130)	(36)	(66)	(204)	(27)	(0)	-
2539900	OTH DEF CR - OTHER	288651	Envir Liab - Ririe Substation	SO	(40)	(1)	(11)	(3)	(6)	(17)	(2)	(0)	-
2539900	OTH DEF CR - OTHER	288652	Envir Liab - Olympia MGP	SO	(40)	(1)	(11)	(3)	(6)	(17)	(2)	(0)	-
2539900	OTH DEF CR - OTHER	288653	Envir Liab - Naughton Plant-FGD Pond 2	SO	(1,855)	(39)	(511)	(141)	(260)	(798)	(106)	(0)	-
2539900	OTH DEF CR - OTHER	288654	Envir Liab - Pendleton OR Svc Center	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288655	Envir Liab - Hunter Plant-Ash Landfill	SO	(1,857)	(39)	(512)	(141)	(260)	(799)	(106)	(0)	-
2539900	OTH DEF CR - OTHER	288656	Envir Liab - Portland Harbor Srce Cntrl	SO	(13,316)	(282)	(3,668)	(1,011)	(1,865)	(5,726)	(762)	(3)	-
2539900	OTH DEF CR - OTHER	288658	Envir Liab - Powerdale Hydro Plant	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288660	Envir Liab - Silver Bell/Telluride	SO	(1,411)	(30)	(389)	(107)	(198)	(607)	(81)	(0)	-
2539900	OTH DEF CR - OTHER	288662	Envir Liab - Sunnyside WA Svc Center	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288664	Envir Liab - Tacoma A St. (25% PCRPP)	SO	(106)	(2)	(29)	(8)	(15)	(46)	(6)	(0)	-
2539900	OTH DEF CR - OTHER	288666	Envir Liab - Utah Metals East	SO	(371)	(8)	(102)	(28)	(52)	(159)	(21)	(0)	-
2539900	OTH DEF CR - OTHER	288668	Envir Liab - Wyodak Fuel Oil Spill	SO	(97)	(2)	(27)	(7)	(14)	(42)	(6)	(0)	-
2539900	OTH DEF CR - OTHER	288675	Envir Liab - Naughton North Ash Pond	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	288676	Envir Liab - Naughton South Ash Pond	SO	(616)	(13)	(170)	(47)	(86)	(265)	(35)	(0)	-
2539900	OTH DEF CR - OTHER	288677	Envir Liab - NTO Parking Lot-Asbestos	SO	(64)	(1)	(18)	(5)	(9)	(27)	(4)	(0)	-
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	(320)	(5)	(84)	(25)	(49)	(139)	(19)	(0)	-
2539900	OTH DEF CR - OTHER	289341	Accrued Royalties-Reg Rcvry-Noncurrent	SE	(7,493)	(103)	(1,854)	(561)	(1,249)	(3,234)	(489)	(3)	-
2539900	OTH DEF CR - OTHER	289520	MILL FORK COAL LEASE	SE	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SE	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SO	-	-	-	-	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289540	Westmoreland Kemmerer Payable-NonCurr	SG	(6,457)	(93)	(1,700)	(495)	(981)	(2,805)	(382)	(2)	-
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	(1,008)	(15)	(265)	(77)	(153)	(438)	(60)	(0)	-
2539900	OTH DEF CR - OTHER	289914	TRANSMISSION SERVICE DEPOSITS - THIRD PA	SG	(2,074)	(30)	(546)	(159)	(315)	(901)	(123)	(1)	-
2539900	OTH DEF CR - OTHER	289915	FOOTCREEK 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	289925	TRANSM CONST SECURITY DEPOSITS	SG	(8,961)	(129)	(2,358)	(688)	(1,361)	(3,892)	(530)	(3)	-
2539900	OTH DEF CR - OTHER	289955	Accrued Right-of-Way Obligations	SG	(2,626)	(38)	(691)	(201)	(399)	(1,141)	(155)	(1)	-
2539900 Total					(85,362)	(1,627)	(23,034)	(6,487)	(12,407)	(36,801)	(4,982)	(25)	-
2540000	REGULATORY LIAB	186149	Reg Asset - DSM - UT - Balance Reclass	OTHER	1,832	-	-	-	-	-	-	-	1,832
2540000	REGULATORY LIAB	187320	Reg Asset - Deprec Increase - ID	IDU	(3)	-	-	-	-	-	(3)	-	-
2540000	REGULATORY LIAB	231010	Reg Liab Current - Blue Sky	OTHER	(13,342)	-	-	-	-	-	-	-	(13,342)



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Primary Account	REGULATORY LIAB	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB	231020	Reg Liab Current - DSM	OTHER	(12,772)	-	-	-	-	-	-	-	(12,772)
2540000	REGULATORY LIAB	231045	Reg Liab Current - GHG Allowances	OTHER	(2,245)	-	-	-	-	-	-	-	(2,245)
2540000	REGULATORY LIAB	231050	Reg Liab Current - Def Net Power Costs	OTHER	(10,626)	-	-	-	-	-	-	-	(10,626)
2540000	REGULATORY LIAB	231055	Reg Liab Current - Def RECs in Rates	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	231060	Reg Liab Current - BPA Balancing Accts	OTHER	(3,318)	-	-	-	-	-	-	-	(3,318)
2540000	REGULATORY LIAB	231070	Reg Liab Current - Asset Sale Givebacks	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	231075	Reg Liab Current - GRC Givebacks	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	231080	Reg Liab Current - REC Sales	OTHER	(29)	-	-	-	-	-	-	-	(29)
2540000	REGULATORY LIAB	231090	Reg Liab Current - Solar Feed-In	OTHER	(17,433)	-	-	-	-	-	-	-	(17,433)
2540000	REGULATORY LIAB	231100	Reg Liab Current - Other	OTHER	(10,616)	-	-	-	-	-	-	-	(10,616)
2540000	REGULATORY LIAB	288001	Reg Liab - Excess Def Inc Taxes - CA	CA	(1,109)	(1,109)	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288002	Reg Liab - Excess Def Inc Taxes - ID	IDU	(1,544)	-	-	-	-	-	(1,544)	-	-
2540000	REGULATORY LIAB	288003	Reg Liab - Excess Def Inc Taxes - OR	OR	(10,917)	-	(10,917)	-	-	-	-	-	-
2540000	REGULATORY LIAB	288004	Reg Liab - Excess Def Inc Taxes - UT	UT	0	-	-	-	-	0	-	-	-
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	(11,956)	-	-	-	(11,956)	-	-	-	-
2540000	REGULATORY LIAB	288007	Reg Liab - Excess Def Inc Taxes - FERC	FERC	(16)	-	-	-	-	-	-	(16)	-
2540000	REGULATORY LIAB	288021	Reg Liab-FAS 158 Post-Retirement	SO	(1,412)	(30)	(389)	(107)	(198)	(607)	(81)	(0)	-
2540000	REGULATORY LIAB	288060	Reg L-WA Decoupling Mech Jul19-Jun20	OTHER	(637)	-	-	-	-	-	-	-	(637)
2540000	REGULATORY LIAB	288070	Contra Reg L-WA Decoupling Jul19-Jun20	OTHER	(87)	-	-	-	-	-	-	-	(87)
2540000	REGULATORY LIAB	288079	RegL-WA Decoupling Mech - Recl to Curr	OTHER	1,018	-	-	-	-	-	-	-	1,018
2540000	REGULATORY LIAB	288099	RegL-Depr/Amortz Deferral-Bal Reclass	OTHER	(15)	-	-	-	-	-	-	-	(15)
2540000	REGULATORY LIAB	288108	FAS 109 - WA Flowthrough	WA	(781)	-	-	(781)	-	-	-	-	-
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	(16)	-	-	-	-	-	-	-	(16)
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	13,342	-	-	-	-	-	-	-	13,342
2540000	REGULATORY LIAB	288160	REG LIABILITIES ID IRRIGATION LOAD CONTR	IDU	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288161	RL-Energy Savings Assistance (ESA)-CA	OTHER	(542)	-	-	-	-	-	-	-	(542)
2540000	REGULATORY LIAB	288165	Reg Liab - OR Enrgy	OTHER	(3,268)	-	-	-	-	-	-	-	(3,268)
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	(999)	-	-	-	-	-	-	-	(999)
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 REC's - 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	(7,484)	(7,484)	-	-	-	-	-	-	-



Miscellaneous Rate Base

13 Month Average: 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	REGULATORY LIAB	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB	288212	Reg Liab - Non-Prot PP&E EDIT - ID	IDU	(13,615)	-	-	-	-	-	(13,615)	-	-
2540000	REGULATORY LIAB	288214	Reg Liab - Non-Prot PP&E EDIT - WA	WA	(27,137)	-	-	(27,137)	-	-	-	-	-
2540000	REGULATORY LIAB	288215	Reg Liab - Non-Prot PP&E EDIT - WY	WYP	(51,621)	-	-	-	(51,621)	-	-	-	-
2540000	REGULATORY LIAB	288216	Reg Liab - Non-Prot PP&E EDIT - UT	UT	(7,188)	-	-	-	-	(7,188)	-	-	-
2540000	REGULATORY LIAB	288231	Reg Liab - OR 2013 FERC Rate True-Up	OTHER	(3,535)	-	-	-	-	-	-	-	(3,535)
2540000	REGULATORY LIAB	288232	Reg Liab - OR 2017 FERC Rate True-Up	OTHER	(29,801)	-	-	-	-	-	-	-	(29,801)
2540000	REGULATORY LIAB	288240	Reg Liab - WA PCAM - CY 2016	OTHER	(7,842)	-	-	-	-	-	-	-	(7,842)
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	(6,672)	-	-	-	-	-	-	-	(6,672)
2540000	REGULATORY LIAB	288244	Reg Liability - WA PCAM Reserve 2016	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288245	Contra Reg Liability - WA PCAM CY2018	OTHER	(334)	-	-	-	-	-	-	-	(334)
2540000	REGULATORY LIAB	288246	Reg Liability - WA PCAM CY2019	OTHER	(174)	-	-	-	-	-	-	-	(174)
2540000	REGULATORY LIAB	288247	Contra Reg Liability - WA PCAM CY2019	OTHER	(17)	-	-	-	-	-	-	-	(17)
2540000	REGULATORY LIAB	288250	Reg Liability -Tax Rev Req Adj - UT	UT	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288281	Reg Liab-Excess Income Tax Deferral-CA	OTHER	(5,097)	-	-	-	-	-	-	-	(5,097)
2540000	REGULATORY LIAB	288282	Reg Liab-Excess Income Tax Deferral-ID	OTHER	(903)	-	-	-	-	-	-	-	(903)
2540000	REGULATORY LIAB	288283	Reg Liab-Excess Income Tax Deferral-OR	OTHER	(50,328)	-	-	-	-	-	-	-	(50,328)
2540000	REGULATORY LIAB	288284	Reg Liab-Excess Income Tax Deferral-UT	OTHER	(2,645)	-	-	-	-	-	-	-	(2,645)
2540000	REGULATORY LIAB	288285	Reg Liab-Excess Income Tax Deferral-WA	OTHER	(8,734)	-	-	-	-	-	-	-	(8,734)
2540000	REGULATORY LIAB	288286	Reg Liab-Excess Income Tax Deferral-WY	OTHER	(4,996)	-	-	-	-	-	-	-	(4,996)
2540000	REGULATORY LIAB	288290	RegLiab-Contr Exc Inc Tax Def-OR 18 TAM	OTHER	232	-	-	-	-	-	-	-	232
2540000	REGULATORY LIAB	288295	RegL - BPA Balancing Accts - Recl to Curr	OTHER	3,318	-	-	-	-	-	-	-	3,318
2540000	REGULATORY LIAB	288400	Regulatory Liability - OR Balance Consol	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288405	Reg Liab-OR Direct Access 5 yr Opt Out	OTHER	(4,610)	-	-	-	-	-	-	-	(4,610)
2540000	REGULATORY LIAB	288411	Reg Liab - WA-Accel Depr 2015 GRC	WA	(33,340)	-	-	(33,340)	-	-	-	-	-
2540000	REGULATORY LIAB	288412	Reg Liab - Depr Decrease Deferral - OR	OTHER	(5,868)	-	-	-	-	-	-	-	(5,868)
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	716	-	-	-	-	-	-	-	716
2540000	REGULATORY LIAB	288421	Reg Liab - CY14 CA GHG Allow Revenues	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288422	Reg Liab - CA Solar (SOMAH)-GHG Funds	OTHER	(3,215)	-	-	-	-	-	-	-	(3,215)
2540000	REGULATORY LIAB	288423	RegL - CA GHG Allowances - Recl to Curr	OTHER	2,245	-	-	-	-	-	-	-	2,245
2540000	REGULATORY LIAB	288424	RegL - CA GHG Allowances - Balance Recl	OTHER	(900)	-	-	-	-	-	-	-	(900)
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	12	-	-	-	-	-	-	-	12
2540000	REGULATORY LIAB	288444	RegL - UT RECs in Rates - Recl to Curr	OTHER	18	-	-	-	-	-	-	-	18
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	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288453	RegL - OR RECs in Rates - Balance Recl	OTHER	(10)	-	-	-	-	-	-	-	(10)
2540000	REGULATORY LIAB	288454	RegL - UT RECs in Rates - Balance Recl	OTHER	(237)	-	-	-	-	-	-	-	(237)
2540000	REGULATORY LIAB	288455	RegL - WA RECs in Rates - Balance Recl	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288456	RegL - WY RECs in Rates - Balance Recl	OTHER	(17)	-	-	-	-	-	-	-	(17)
2540000	REGULATORY LIAB	288459	Reg Liab - Def RECs in Rates - Reclass	OTHER	(108)	-	-	-	-	-	-	-	(108)
2540000	REGULATORY LIAB	288463	RegL - OR Def Exc NPC - Recl to Curr	OTHER	4,006	-	-	-	-	-	-	-	4,006
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	6,620	-	-	-	-	-	-	-	6,620
2540000	REGULATORY LIAB	288466	RegL - WY Def Exc NPC - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288470	Reg L-WA Decoupling Mechanism-Reclass	OTHER	(2,810)	-	-	-	-	-	-	-	(2,810)
2540000	REGULATORY LIAB	288474	RegL - UT Def Exc NPC - Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288475	RegL - WA Def Exc NPC - Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-



Miscellaneous Rate Base

13 Month Average: 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB	288476	RegL - WY Def Exc NPC - Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288479	Reg Liability - Def NPC Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288481	RegL - CA Solar Feed-In - Recl to Curr	OTHER	623	-	-	-	-	-	-	-	623
2540000	REGULATORY LIAB	288484	RegL - UT Solar Feed-In - Recl to Curr	OTHER	16,810	-	-	-	-	-	-	-	16,810
2540000	REGULATORY LIAB	288489	Reg Liability - SB 1149 Balance Reclass	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288491	RegL - CA Solar Feed-In - Balance Recl	OTHER	(623)	-	-	-	-	-	-	-	(623)
2540000	REGULATORY LIAB	288494	RegL - UT Solar Feed-In - Balance Recl	OTHER	(23,838)	-	-	-	-	-	-	-	(23,838)
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	WYU	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288716	Reg Liab - WY Property Insurance Reserve	WYP	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288749	RegL - Insurance Reserves - Reclass	OTHER	(0)	-	-	-	-	-	-	-	(0)
2540000	REGULATORY LIAB	288799	RegL - GRC Givebacks - Recl to Curr	OTHER	-	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288817	RegL - DSM - CA - Reclass to Current	OTHER	2,461	-	-	-	-	-	-	-	2,461
2540000	REGULATORY LIAB	288819	Reg Liab - DSM - CA - Balance Reclass	OTHER	(2,345)	-	-	-	-	-	-	-	(2,345)
2540000	REGULATORY LIAB	288827	RegL - DSM - ID - Reclass to Current	OTHER	1,256	-	-	-	-	-	-	-	1,256
2540000	REGULATORY LIAB	288829	Reg Liab - DSM - ID - Balance Reclass	OTHER	(1,288)	-	-	-	-	-	-	-	(1,288)
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	5,192	-	-	-	-	-	-	-	5,192
2540000	REGULATORY LIAB	288849	Reg Liab - DSM - UT - Balance Reclass	OTHER	(16,674)	-	-	-	-	-	-	-	(16,674)
2540000	REGULATORY LIAB	288857	RegL - DSM - WA - Reclass to Current	OTHER	3,375	-	-	-	-	-	-	-	3,375
2540000	REGULATORY LIAB	288859	Reg Liab - DSM - WA - Balance Reclass	OTHER	(3,675)	-	-	-	-	-	-	-	(3,675)
2540000	REGULATORY LIAB	288867	RegL - DSM - WY - Reclass to Current	OTHER	488	-	-	-	-	-	-	-	488
2540000	REGULATORY LIAB	288869	Reg Liab - DSM - WY - Balance Reclass	OTHER	(488)	-	-	-	-	-	-	-	(488)
2540000	REGULATORY LIAB	288931	Reg Liab - Protected PP&E EDIT - CA	CA	(2,767)	(2,767)	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288932	Reg Liab - Protected PP&E EDIT - ID	IDU	(7,186)	-	-	-	-	-	(7,186)	-	-
2540000	REGULATORY LIAB	288933	Reg Liab - Protected PP&E EDIT - OR	OR	(31,390)	-	(31,390)	-	-	-	-	-	-
2540000	REGULATORY LIAB	288934	Reg Liab - Protected PP&E EDIT - WA	WA	(7,572)	-	-	(7,572)	-	-	-	-	-
2540000	REGULATORY LIAB	288935	Reg Liab - Protected PP&E EDIT - WY	WYP	(17,590)	-	-	-	(17,590)	-	-	-	-
2540000	REGULATORY LIAB	288936	Reg Liab - Protected PP&E EDIT - UT	UT	(55,443)	-	-	-	-	(55,443)	-	-	-
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	(1,492)	(1,492)	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288942	Reg Liab - Protected PP&E ARAM - ID	IDU	(3,503)	-	-	-	-	-	(3,503)	-	-
2540000	REGULATORY LIAB	288943	Reg Liab - Protected PP&E ARAM - OR	OR	(17,283)	-	(17,283)	-	-	-	-	-	-
2540000	REGULATORY LIAB	288944	Reg Liab - Protected PP&E ARAM - UT	UT	(30,370)	-	-	-	-	(30,370)	-	-	-
2540000	REGULATORY LIAB	288945	Reg Liab - Protected PP&E ARAM - WA	WA	(4,495)	-	-	(4,495)	-	-	-	-	-
2540000	REGULATORY LIAB	288946	Reg Liab - Protected PP&E ARAM - WY	WYU	(9,963)	-	-	-	(9,963)	-	-	-	-
2540000	REGULATORY LIAB	288995	RegL - Other - Recl to Curr	OTHER	9,598	-	-	-	-	-	-	-	9,598
2540000 Total					(549,066)	(12,883)	(59,978)	(74,754)	(91,328)	(93,609)	(25,932)	(17)	(190,565)
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	(2,402)	(34)	(626)	(184)	(371)	(1,042)	(145)	(1)	-
2541050	FAS143 ARO REG LIAB	288906	ARO/Reg Diff - Trojan - WA portion	WA	257	-	-	257	-	-	-	-	-
2541050 Total					(2,145)	(34)	(626)	74	(371)	(1,042)	(145)	(1)	-
Grand Total					(808,969)	(17,881)	(128,661)	(95,134)	(132,973)	(204,160)	(42,966)	(96)	(186,679)

B16. REGULATORY ASSETS



Regulatory Assessts (Actuals)
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	OTHER	1,012	-	-	-	-	-	1,012
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	UT	-	-	-	-	-	-	-
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	WA	7	-	7	-	-	-	-
1242000 Total					1,019	-	7	-	-	-	1,012
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	OTHER	-	-	-	-	-	-	-
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	CA	-	-	-	-	-	-	-
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	UT	-	-	-	-	-	-	-
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	WA	-	-	-	-	-	-	-
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	WYP	-	-	-	-	-	-	-
1242100 Total					-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	IDU	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	OTHER	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	CA	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	UT	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	WA	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	WYP	-	-	-	-	-	-	-
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	WYU	-	-	-	-	-	-	-
1242300 Total					-	-	-	-	-	-	-
1243000	OR 6-1/2% WEATH LOAN	0	INT BEARING 6.5%-PPL	OTHER	-	-	-	-	-	-	-
1243000 Total					-	-	-	-	-	-	-
1243100	CAL-VAR WEATHER LOAN	0	INT BEARING 8%-PPL	OR	-	-	-	-	-	-	-
1243100	CAL-VAR WEATHER LOAN	0	INT BEARING 8%-PPL	CA	-	-	-	-	-	-	-
1243100 Total					-	-	-	-	-	-	-
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	OR	0	-	0	-	-	-	-
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	OTHER	-	-	-	-	-	-	-
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	UT	-	-	-	-	-	-	-
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	WA	(0)	-	(0)	-	-	-	-
1243200 Total					-	-	0	(0)	-	-	-
1243300	WTHR LOAN W/BETC(OR)	0	TAX CREDIT-PPL	OR	-	-	-	-	-	-	-
1243300	WTHR LOAN W/BETC(OR)	0	TAX CREDIT-PPL	OTHER	-	-	-	-	-	-	-
1243300	WTHR LOAN W/BETC(OR)	0	TAX CREDIT-PPL	UT	-	-	-	-	-	-	-
1243300 Total					-	-	-	-	-	-	-
1243400	OR EXPERIMENTAL LOAN	0	NEW 0% INT-PPL	OTHER	-	-	-	-	-	-	-
1243400	OR EXPERIMENTAL LOAN	0	NEW 0% INT-PPL	UT	-	-	-	-	-	-	-
1243400	OR EXPERIMENTAL LOAN	0	NEW 0% INT-PPL	WA	-	-	-	-	-	-	-
1243400 Total					-	-	-	-	-	-	-
1243500	WA 12% 12-MONTH LOAN	0	WASH BALLOON	OTHER	-	-	-	-	-	-	-
1243500 Total					-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	IDU	-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	OTHER	-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	CA	-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	SO	(0)	(0)	(0)	(0)	(0)	(0)	-
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	UT	8	-	-	-	8	-	-
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	WA	-	-	-	-	-	-	-
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	WYP	-	-	-	-	-	-	-
1244100 Total					8	(0)	(0)	(0)	8	(0)	(0)
1244200	PACIFIC ENVIROMENT	0	PACIFIC ENVIRON	OR	-	-	-	-	-	-	-
1244200	PACIFIC ENVIROMENT	0	PACIFIC ENVIRON	OTHER	-	-	-	-	-	-	-
1244200	PACIFIC ENVIROMENT	0	PACIFIC ENVIRON	WA	-	-	-	-	-	-	-
1244200 Total					-	-	-	-	-	-	-
1244300	INDUSTRIL FINANSWR	0	INDUST FINANSWER	OTHER	-	-	-	-	-	-	-
1244300	INDUSTRIL FINANSWR	0	INDUST FINANSWER	CA	-	-	-	-	-	-	-
1244300	INDUSTRIL FINANSWR	0	INDUST FINANSWER	UT	-	-	-	-	-	-	-
1244300	INDUSTRIL FINANSWR	0	INDUST FINANSWER	WA	-	-	-	-	-	-	-



Regulatory Assests (Actuals)
 13 Month Average: 12/2019
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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1244300 Total					-	-	-	-	-	-	-	-	-
1244500	HOME COMFORT	0	HOME COMFORT	OR	-	-	-	-	-	-	-	-	-
1244500	HOME COMFORT	0	HOME COMFORT	OTHER	(1)	-	-	-	-	-	-	-	(1)
1244500	HOME COMFORT	0	HOME COMFORT	CA	6	6	-	-	-	-	-	-	-
1244500	HOME COMFORT	0	HOME COMFORT	SO	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
1244500	HOME COMFORT	0	HOME COMFORT	UT	-	-	-	-	-	-	-	-	-
1244500	HOME COMFORT	0	HOME COMFORT	WA	-	-	-	-	-	-	-	-	-
1244500 Total					0	6	(1)	(0)	(1)	(2)	(0)	(0)	(1)
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	MT	-	-	-	-	-	-	-	-	-
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	OTHER	(1)	-	-	-	-	-	-	-	(1)
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	CA	-	-	-	-	-	-	-	-	-
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	UT	1	-	-	-	-	1	-	-	-
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	WA	-	-	-	-	-	-	-	-	-
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	WYU	-	-	-	-	-	-	-	-	-
1244900 Total					-	-	-	-	-	1	-	-	(1)
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	OTHER	(20)	-	-	-	-	-	-	-	(20)
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	CA	20	20	-	-	-	-	-	-	-
1245300 Total					-	20	-	-	-	-	-	-	(20)
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	(240)	-	-	-	-	-	-	-	(240)
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	-	-	-	-	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WA	(3)	-	-	(3)	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WYP	-	-	-	-	-	-	-	-	-
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WYU	-	-	-	-	-	-	-	-	-
1249000 Total					(243)	-	-	(3)	-	-	-	-	(240)
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-DEP'N	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-WESTGHOUSE	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	-	-	-	-	-	-	-	-	-



Regulatory Assests (Actuals)
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Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	(15,870)	-	-	-	-	-	-	(15,870)
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	WYP	(923)	-	-	(923)	-	-	-	-
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					(16,861)	-	-	(923)	-	(68)	-	(15,870)
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	-	-	-	-	-	-	-	-
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	187766	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	-	-	-	-	-	-	-	-
1823040	OR D/R ACC	187767	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	-	-	-	-	-	-	-	-



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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 Reclass	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 Pit In Svc	SE	69,504	954	17,199	5,206	11,589	29,998	4,533	23
1823700	OTH REGA-ENERGY WEST 186802	Reg Asset-Deer Creek-EPIS Intangibles	SE	1,078	15	267	81	180	465	70	0
1823700	OTH REGA-ENERGY WEST 186805	Reg Asset-Deer Creek-CWIP	SE	3,960	54	980	297	660	1,709	258	1
1823700	OTH REGA-ENERGY WEST 186806	Reg Asset-Deer Creek-PS&I	SE	1,614	22	399	121	269	697	105	1
1823700	OTH REGA-ENERGY WEST 186811	Reg Asset-Deer Creek Sale-EPIS	SE	9,902	136	2,450	742	1,651	4,274	646	3
1823700	OTH REGA-ENERGY WEST 186812	Contra RA-DCM PP&E-OR-To G/L Bal Acct	OR	350	-	350	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST 186815	Reg Asset-Deer Creek Sale-CWIP	SE	94	1	23	7	16	40	6	0
1823700	OTH REGA-ENERGY WEST 186816	Contra RA-DCM PP&E-To Joint Owners	SE	(4,699)	(65)	(1,163)	(352)	(784)	(2,028)	(306)	(2)
1823700	OTH REGA-ENERGY WEST 186817	Contra RA-DCM PP&E-Amortz & Oth Adj	OR	(2,252)	-	(2,252)	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST 186817	Contra RA-DCM PP&E-Amortz & Oth Adj	SE	(79,223)	(1,088)	(19,604)	(5,934)	(13,210)	(34,193)	(5,167)	(27)
1823700	OTH REGA-ENERGY WEST 186817	Contra RA-DCM PP&E-Amortz & Oth Adj	CA	1,230	1,230	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST 186817	Contra RA-DCM PP&E-Amortz & Oth Adj	UT	281	-	-	-	-	281	-	-
1823700	OTH REGA-ENERGY WEST 186817	Contra RA-DCM PP&E-Amortz & Oth Adj	WA	5,516	-	-	5,516	-	-	-	-
1823700	OTH REGA-ENERGY WEST 186817	Contra RA-DCM PP&E-Amortz & Oth Adj	WYU	2,557	-	-	-	2,557	-	-	-
1823700	OTH REGA-ENERGY WEST 186820	Reg Asset-Deer Creek Mine ARO	SE	6,534	90	1,617	489	1,090	2,820	426	2
1823700	OTH REGA-ENERGY WEST 186825	Reg Asset-Deer Creek Mine M&S	SE	4,492	62	1,112	336	749	1,939	293	2
1823700	OTH REGA-ENERGY WEST 186826	Reg Asset-Deer Creek-Prepaid Royalties	SE	843	12	209	63	141	364	55	0
1823700	OTH REGA-ENERGY WEST 186828	Reg Asset-Deer Creek-Recovery Royalties	SE	7,493	103	1,854	561	1,249	3,234	489	3
1823700	OTH REGA-ENERGY WEST 186829	Contra RA-DCM Closure-Royalties Amortz	WYU	(714)	-	-	-	(714)	-	-	-
1823700	OTH REGA-ENERGY WEST 186830	Reg Asset-Deer Creek-Union Suppl Ben	SE	1,612	22	399	121	269	696	105	1
1823700	OTH REGA-ENERGY WEST 186833	Reg Asset-Deer Creek-Nonunion Severance	SE	2,500	34	619	187	417	1,079	163	1
1823700	OTH REGA-ENERGY WEST 186835	Reg Asset-Deer Creek-Misc Closure Costs	SE	44,916	617	11,115	3,365	7,490	19,386	2,929	15
1823700	OTH REGA-ENERGY WEST 186836	Contra RA-DCM Closure-To Joint Owners	SE	(2,823)	(39)	(699)	(211)	(471)	(1,219)	(184)	(1)
1823700	OTH REGA-ENERGY WEST 186837	Contra RA-DCM Closure-Amortz & Oth Adj	SE	-	-	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST 186837	Contra RA-DCM Closure-Amortz & Oth Adj	UT	5,042	-	-	-	-	5,042	-	-
1823700	OTH REGA-ENERGY WEST 186837	Contra RA-DCM Closure-Amortz & Oth Adj	WYU	(10,284)	-	-	-	(10,284)	-	-	-
1823700	OTH REGA-ENERGY WEST 186839	Reg Asset-Deer Creek-Tax Flow-Through	SE	2,979	41	737	223	497	1,286	194	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)	-	-	-	-	-	-
1823700	OTH REGA-ENERGY WEST 186844	Contra Reg Asset-Deer Creek Aband-UT	UT	(924)	-	-	-	-	(924)	-	-



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Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
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	(1,121)	(1,121)	-	-	-	-	-	-	
1823700	OTH REGA-ENERGY WEST	186852	CONTRA REG ASSET-DEER CREEK CLOSURE-ID	IDU	(1,718)	-	-	-	-	(1,718)	-	-	
1823700	OTH REGA-ENERGY WEST	186853	Contra Reg Asset-Deer Creek Closure-OR	OR	(8,284)	-	(8,284)	-	-	-	-	-	
1823700	OTH REGA-ENERGY WEST	186854	CONTRA REG ASSET-DEER CREEK CLOSURE-UT	UT	(2,656)	-	-	-	(2,656)	-	-	-	
1823700	OTH REGA-ENERGY WEST	186855	Contra Reg Asset-Deer Creek Closure-WA	WA	(5,029)	-	(5,029)	-	-	-	-	-	
1823700	OTH REGA-ENERGY WEST	186856	CONTRA REG ASSET-DEER CREEK CLOSURE-WY	WYP	-	-	-	-	-	-	-	-	
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	(1,734)	-	-	-	(1,734)	-	-	-	
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	(983)	-	-	-	-	(983)	-	-	
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	(6,244)	-	-	-	(6,244)	-	-	-	
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	(5,551)	-	-	-	(5,551)	-	-	-	
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 Intrst-ID	IDU	(179)	-	-	-	-	(179)	-	-	
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	WYP	107	-	-	107	-	-	-	-	
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	WYP	365	-	-	365	-	-	-	-	
1823700	OTH REGA-ENERGY WEST	186872	RA-DC ROR Offset-Fossil Rock-Amortz	WYP	300	-	-	300	-	-	-	-	
1823700	OTH REGA-ENERGY WEST	186881	Reg Asset-UMWA Pension Trust Oblig	SE	115,119	1,581	28,487	8,623	19,196	49,686	7,508	39	
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	(1,805)	-	-	-	-	-	-	(1,805)	
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					130,762	1,329	35,815	8,437	22,083	68,446	9,244	63	(14,654)
1823870	DEFERRED PENSION	111550	REG ASSET-FAS87/88 PENSION UT	UT	-	-	-	-	-	-	-	-	
1823870	DEFERRED PENSION	187017	FAS 158 Pen Liab Adj	SO	457,219	9,688	125,930	34,695	64,045	196,596	26,148	117	
1823870	DEFERRED PENSION	187018	CONTRA FAS 158 PENSION REG ASSET	SO	(20,380)	(432)	(5,613)	(1,546)	(2,855)	(8,763)	(1,165)	(5)	
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	WYP	-	-	-	-	-	-	-	-	
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	(820)	(17)	(226)	(62)	(115)	(353)	(47)	(0)	
1823870	DEFERRED PENSION	187621	Reg Asset FAS - 158	SO	(3,883)	(82)	(1,069)	(295)	(544)	(1,670)	(222)	(1)	
1823870	DEFERRED PENSION	187622	Reg Asset - Post-Ret MMT - OR	OR	-	-	-	-	-	-	-	-	
1823870	DEFERRED PENSION	187623	Reg Asset - Post-Ret MMT - WY	WYP	-	-	-	-	-	-	-	-	
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	CA	(127)	(127)	-	-	-	-	-	-	
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	SO	8,323	176	2,292	632	1,166	3,579	476	2	
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	UT	-	-	-	-	-	-	-	-	
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	WA	(660)	-	-	(660)	-	-	-	-	
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	WYU	(1,236)	-	-	-	(1,236)	-	-	-	
1823870	DEFERRED PENSION	187640	Reg Asset-PostRet Sstlmt Loss-CC-UT	UT	1,398	-	-	-	-	1,398	-	-	
1823870	DEFERRED PENSION	187641	Reg Asset-PostRet Sstlmt Loss-CC-WY	WYU	11	-	-	-	11	-	-	-	
1823870	DEFERRED PENSION	187649	Reg Asset-FAS 158 Post-Ret - Reclass	SO	1,412	30	389	107	198	607	81	0	
1823870 Total					441,257	9,235	121,703	32,871	60,671	191,394	25,270	113	-
1823910	ENVIR CST UNDR AMORT	102465	UTAH METALS CLEANUP	SO	321	7	88	24	45	138	18	0	



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Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823910	ENVIR CST UNDR AMORT	102570	D-SM RETAIL MINOR SITES	SO	3	0	1	0	0	1	0	-
1823910	ENVIR CST UNDR AMORT	103408	D-SM RETAIL MINOR SITES	SO	3,459	73	953	262	484	1,487	198	1
1823910	ENVIR CST UNDR AMORT	103410	D-SM RETAIL MINOR SITES	SO	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103411	D-SM RETAIL MINOR SITES	SO	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103412	D-SM RETAIL MINOR SITES	SO	47	1	13	4	7	20	3	0
1823910	ENVIR CST UNDR AMORT	103413	D-SM RETAIL MINOR SITES	SO	177	4	49	13	25	76	10	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	10	0	3	1	1	4	1	0
1823910	ENVIR CST UNDR AMORT	103419	ASTORIA YOUNGS BAY CLEANUP	SO	132	3	36	10	18	57	8	0
1823910	ENVIR CST UNDR AMORT	103420	ASTORIA YOUNGS BAY CLEANUP	SO	270	6	74	20	38	116	15	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	8	0	2	1	1	3	0	0
1823910	ENVIR CST UNDR AMORT	103425	SILVER BELL MINE ENVIRONMENTAL REMED	SO	28	1	8	2	4	12	2	0
1823910	ENVIR CST UNDR AMORT	103426	SILVER BELL MINE ENVIRONMENTAL REMED	SO	5,633	119	1,551	427	789	2,422	322	1
1823910	ENVIR CST UNDR AMORT	103436	WASHINGTON NON-DEFERRED COSTS	WA	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103437	WASHINGTON NON-DEFERRED COSTS	WA	(0)	-	-	(0)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103438	WASHINGTON NON-DEFERRED COSTS	WA	(8)	-	-	(8)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103439	WASHINGTON NON-DEFERRED COSTS	WA	(34)	-	-	(34)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103440	WASHINGTON NON-DEFERRED COSTS	WA	(83)	-	-	(83)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103445	American Barrel (UT)	SO	368	8	101	28	52	158	21	0
1823910	ENVIR CST UNDR AMORT	103446	Astoria/Unocal (Downtown)	SO	775	16	214	59	109	333	44	0
1823910	ENVIR CST UNDR AMORT	103447	Big Fork Hydro Plant (MT)	SO	348	7	96	26	49	149	20	0
1823910	ENVIR CST UNDR AMORT	103448	Bridger Coal Fuel Oil Spill	SO	432	9	119	33	61	186	25	0
1823910	ENVIR CST UNDR AMORT	103449	Bridger FGD Pond 1 Closure	SO	635	13	175	48	89	273	36	0
1823910	ENVIR CST UNDR AMORT	103450	Bridger Plant Oil Spills	SO	371	8	102	28	52	160	21	0
1823910	ENVIR CST UNDR AMORT	103451	Cedar Stream Plant (UT)	SO	28	1	8	2	4	12	2	0
1823910	ENVIR CST UNDR AMORT	103452	Dave Johnston Oil Spill	SO	890	19	245	68	125	383	51	0
1823910	ENVIR CST UNDR AMORT	103453	Eugene MGP (50% PCRCP)	SO	118	3	33	9	17	51	7	0
1823910	ENVIR CST UNDR AMORT	103454	Everett MGP (2/3 PCRCP)	SO	9	0	2	1	1	4	0	0
1823910	ENVIR CST UNDR AMORT	103455	Hunter Fuel Oil Spills	SO	98	2	27	7	14	42	6	0
1823910	ENVIR CST UNDR AMORT	103456	Huntington Ash Landfill	SO	297	6	82	23	42	128	17	0
1823910	ENVIR CST UNDR AMORT	103457	Idaho Falls Pole Yard	SO	1,125	24	310	85	158	484	64	0
1823910	ENVIR CST UNDR AMORT	103458	Jordan Plant Substation	SO	93	2	26	7	13	40	5	0
1823910	ENVIR CST UNDR AMORT	103459	Little Mountain Gas Plant	SO	594	13	164	45	83	256	34	0
1823910	ENVIR CST UNDR AMORT	103460	Montague Ranch (CA)	SO	76	2	21	6	11	33	4	0
1823910	ENVIR CST UNDR AMORT	103461	Naughton FGD Pond Closure	SO	168	4	46	13	24	72	10	0
1823910	ENVIR CST UNDR AMORT	103462	Ogden MGP	SO	2,776	59	764	211	389	1,193	159	1
1823910	ENVIR CST UNDR AMORT	103464	Powerdale Hydro Plant	SO	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103465	Tacoma A St. (25% PCRCP)	SO	27	1	7	2	4	12	2	0
1823910	ENVIR CST UNDR AMORT	103466	Portland Harbor Service Ctr	SO	2,777	59	765	211	389	1,194	159	1
1823910	ENVIR CST UNDR AMORT	103467	Wyodak Fuel Oil Spill	SO	72	2	20	5	10	31	4	0
1823910	ENVIR CST UNDR AMORT	103585	CLINE FALLS-HYDRO	SO	67	1	18	5	9	29	4	0
1823910	ENVIR CST UNDR AMORT	103737	Geneva Rock Bldg - Hunter Plant	SO	21	0	6	2	3	9	1	0
1823910	ENVIR CST UNDR AMORT	103851	Alturas Service Center (CA)	SO	5	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	186	4	51	14	26	80	11	0
1823910	ENVIR CST UNDR AMORT	103941	D-SM Retail Minor Sites - RMP - 2013	SO	291	6	80	22	41	125	17	0
1823910	ENVIR CST UNDR AMORT	103942	D-SM Retail Minor Sites - RMP - 2014	SO	563	12	155	43	79	242	32	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	47	1	13	4	7	20	3	0



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1823910	ENVIR CST UNDR AMORT	103947	D-SM Retail Minor Sites - RMP - 2011	SO	106	2	29	8	15	46	6	0
1823910	ENVIR CST UNDR AMORT	103948	WASHINGTON NON-DEFERRED COSTS-SPPC PACIF	WA	(122)	-	-	(122)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103949	WASHINGTON NON-DEFERRED COSTS-SPPC ROCKY	WA	(99)	-	-	(99)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103950	WASHINGTON NON-DEFERRED COSTS-REMIATI	WA	(127)	-	-	(127)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103951	WASHINGTON NON-DEFERRED COSTS-REMIATIO	WA	(493)	-	-	(493)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103952	WASHINGTON NON-DEFERRED COSTS-REMIATIO	WA	(133)	-	-	(133)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103953	Wash Non-Def Costs - SPPC - RMP - 2012	WA	(66)	-	-	(66)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103954	Wash Non-Def Costs - SPPC - RMP - 2013	WA	(115)	-	-	(115)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103955	Wash Non-Def Costs - SPPC - RMP - 2014	WA	(251)	-	-	(251)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103961	D-SM RETAIL MINOR SITES - RMP	SO	2,268	48	625	172	318	975	130	1
1823910	ENVIR CST UNDR AMORT	104072	FREEPORT SUBSTATION	SO	74	2	20	6	10	32	4	0
1823910	ENVIR CST UNDR AMORT	104108	Bors Property (OR) - 2016	SO	17	0	5	1	2	7	1	0
1823910	ENVIR CST UNDR AMORT	104112	Carbon Ash Spill (UT) - 2016	SO	3,002	64	827	228	421	1,291	172	1
1823910	ENVIR CST UNDR AMORT	104143	Hunter Fuel Oil Spills - 2017	SO	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104144	Naughton Oil Spill	SO	20	0	6	2	3	9	1	0
1823910	ENVIR CST UNDR AMORT	104175	Ririe Substation	SO	10	0	3	1	1	5	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	46	1	13	3	6	20	3	0
1823910	ENVIR CST UNDR AMORT	104198	Bridger Plant - FGD Pond 2	SO	11	0	3	1	2	5	1	0
1823910	ENVIR CST UNDR AMORT	104199	Naughton Plant - FGD Pond 1	SO	73	2	20	6	10	31	4	0
1823910	ENVIR CST UNDR AMORT	104200	Naughton Plant - FGD Pond 2	SO	98	2	27	7	14	42	6	0
1823910	ENVIR CST UNDR AMORT	104201	Huntington Plant Ash Landfill	SO	52	1	14	4	7	22	3	0
1823910	ENVIR CST UNDR AMORT	104202	Dave Johnston Pond 4A & 4B	SO	76	2	21	6	11	33	4	0
1823910	ENVIR CST UNDR AMORT	104203	Colstrip Pond	SO	171	4	47	13	24	73	10	0
1823910	ENVIR CST UNDR AMORT	104204	Cholla Ash-Flyash Pond	SO	4	0	1	0	1	2	0	0
1823910	ENVIR CST UNDR AMORT	104205	Naughton North Ash Pond	SO	-	-	-	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104206	Naughton South Ash Pond	SO	40	1	11	3	6	17	2	0
1823910	ENVIR CST UNDR AMORT	104210	American Barrel (UT)-WA	WA	(9)	-	-	(9)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104211	Astoria/Unocal (Downtown)-WA	WA	(20)	-	-	(20)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104212	ASTORIA YOUNGS BAY CLEANUP-WA	WA	(1)	-	-	(1)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104213	Big Fork Hydro Plant (MT)-WA	WA	(9)	-	-	(9)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104214	Bors Property (OR) - WA	WA	(1)	-	-	(1)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104215	Bridger Coal Fuel Oil Spill - WA	WA	(15)	-	-	(15)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104216	Bridger FGD Pond 1 Closure-WA	WA	(12)	-	-	(12)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104218	Bridger Plant - FGD Pond 1-WA	WA	(7)	-	-	(7)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104219	Bridger Plant - FGD Pond 2-WA	WA	(1)	-	-	(1)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104220	Bridger Plant Oil Spills-2018	WA	(7)	-	-	(7)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104221	Carbon Ash Spill (UT) - WA	WA	(23)	-	-	(23)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104222	Cedar Steam - WA	WA	(0)	-	-	(0)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104223	Colstrip Pond - WA	WA	(12)	-	-	(12)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104224	Cholla Ash - WA	WA	(0)	-	-	(0)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104225	DJ Oil Spill - WA	WA	(5)	-	-	(5)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104226	DJ 4A&4B - WA	WA	(5)	-	-	(5)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104227	Eugene MGP (50%PCRP) - WA	WA	(2)	-	-	(2)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104228	Everett MGP (2/3 PCRP) - WA	WA	(0)	-	-	(0)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104229	Hunter Plant - WA	WA	(11)	-	-	(11)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104230	Huntington Ash- WA	WA	(9)	-	-	(9)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104231	Idaho Falls Pole Yard- WA	WA	(24)	-	-	(24)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104232	Jordan Plant Substation- WA	WA	(1)	-	-	(1)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104233	Montague Ranch - WA	WA	(0)	-	-	(0)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104234	Naughton Plant FGDP 1 - WA	WA	(5)	-	-	(5)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104235	Naughton Plant FGDP 2 - WA	WA	(7)	-	-	(7)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104236	Naughton Plant FGDP Closure - WA	WA	(3)	-	-	(3)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104237	Naughton Oil Spill - WA	WA	(0)	-	-	(0)	-	-	-	-



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1823910	ENVIR CST UNDR AMORT	104239	Naughton South Ash Pond - WA	WA	(3)	-	-	(3)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104240	Ogden MGP - WA	WA	(40)	-	-	(40)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104241	Olympia - WA	WA	(0)	-	-	(0)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104242	Portland Harbor Srce Cntrl - WA	WA	(71)	-	-	(71)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104244	Silver Bell/Telluride - WA	WA	(96)	-	-	(96)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104245	Tacoma A St. (25% PCRP) - WA	WA	(1)	-	-	(1)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104246	Utah Metal East - WA	WA	(0)	-	-	(0)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104247	Wyodak Oil Spill - WA	WA	(2)	-	-	(2)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104248	Hunter Fuel Oil Spill-WA	WA	(0)	-	-	(0)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104268	Rocky Mountain - WA	WA	(52)	-	-	(52)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104269	Pac Power - WA	WA	(81)	-	-	(81)	-	-	-	-
1823910	ENVIR CST UNDR AMORT	104296	NTO Parking Lot-Asbestos 2018	SO	206	4	57	16	29	89	12	0
1823910	ENVIR CST UNDR AMORT	104297	NTO Parking Lot Asbestos - WA 2018	WA	(11)	-	-	(11)	-	-	-	-
1823910 Total					27,546	628	8,159	172	4,149	12,737	1,694	8
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	IDU	68	-	-	-	-	-	68	-
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	OTHER	137,813	-	-	-	-	-	-	137,813
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 CES/WAY 94	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101199	RFP CES/WAY 95	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101200	RFP CES/WAY 96	UT	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101202	MAJOR CUSTOMERS 94	UT	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-



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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 FINANCSE, WYO-P 1997"	WYP	-	-	-	-	-	-	-	-
1823920	DSR COSTS AMORTIZED	101261	"ENERGY FINANCSE, 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



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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
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 - WASHINGTO	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	-	-	-	-	-	-	-	-



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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 - ID/UT 2004	IDU	-	-	-	-	-	-	-	-
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 - WASHINGTO	OTHER	9,257	-	-	-	-	-	-	9,257
1823920	DSR COSTS AMORTIZED	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTO	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



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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	-	-	-	-	-	-	-	-
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



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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



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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
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	-	-	-	-	-	-	-	-



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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
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- WATTSWART - 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	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	0	-	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED 103300	AGRICULTURAL 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



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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	AGRICULTURAL 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	AGRICULTURAL FINANSWER EXP WY-2012 CAT2	OTHER	1	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103366	AGRICULTURAL 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
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



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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	1	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103759	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	401	-	-	-	-	-	-	401
1823920	DSR COSTS AMORTIZED	103760	ENERGY FINANSWER - UTAH - 2014	OTHER	37	-	-	-	-	-	-	37
1823920	DSR COSTS AMORTIZED	103761	HOME ENERGY EFF INCENTIVE PROG - UT 2014	OTHER	24,908	-	-	-	-	-	-	24,908
1823920	DSR COSTS AMORTIZED	103762	HOME ENERGY REPORTING - UT 2014	OTHER	1,630	-	-	-	-	-	-	1,630
1823920	DSR COSTS AMORTIZED	103763	INDUSTRIAL FINANSWER - UTAH - 2014	OTHER	60	-	-	-	-	-	-	60
1823920	DSR COSTS AMORTIZED	103764	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	144	-	-	-	-	-	-	144
1823920	DSR COSTS AMORTIZED	103765	IRRIGATION LOAD CONTROL - UTAH - 2014	OTHER	597	-	-	-	-	-	-	597
1823920	DSR COSTS AMORTIZED	103766	LOW INCOME - UTAH - 2014	OTHER	170	-	-	-	-	-	-	170
1823920	DSR COSTS AMORTIZED	103767	OUTREACH and COMMUNICATIONS - UT 2014	OTHER	1,585	-	-	-	-	-	-	1,585
1823920	DSR COSTS AMORTIZED	103768	PORTFOLIO - UTAH 2014	OTHER	242	-	-	-	-	-	-	242
1823920	DSR COSTS AMORTIZED	103769	REFRIGERATOR RECYCLING PGM- UTAH - 2014	OTHER	1,762	-	-	-	-	-	-	1,762
1823920	DSR COSTS AMORTIZED	103770	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,203	-	-	-	-	-	-	1,203
1823920	DSR COSTS AMORTIZED	103771	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1	-	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103772	COMMERCIAL SELF-DIRECT - UTAH - 2014	OTHER	29	-	-	-	-	-	-	29
1823920	DSR COSTS AMORTIZED	103773	INDUSTRIAL SELF-DIRECT - UTAH - 2014	OTHER	53	-	-	-	-	-	-	53
1823920	DSR COSTS AMORTIZED	103774	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	12,239	-	-	-	-	-	-	12,239



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1823920	DSR COSTS AMORTIZED 103775	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2014	OTHER	6,640	-	-	-	-	-	-	6,640
1823920	DSR COSTS AMORTIZED 103776	WSB - WATTSMART BUS- UT- 2014	OTHER	3,636	-	-	-	-	-	-	3,636
1823920	DSR COSTS AMORTIZED 103777	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	161	-	-	-	-	-	-	161
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	WBS 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	WBS 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	WBS 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	WBS 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



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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	WBS 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
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



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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	WBS- 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
1823920	DSR COSTS AMORTIZED	104111	WY DSM - 186065 Clear Acct Balance	OTHER	(1,405)	-	-	-	-	-	-	(1,405)
1823920 Total					97,225	0	-	-	-	-	68	97,157
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	-	-	-	-	-	-	-	-



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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	-	-	-	-	-	-	-	-



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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	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-



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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	-	-
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 PROGM-I	IDU	103	-	-	-	-	103	-	-
1823930	DSR COSTS NOT AMORT	102808	WEATHERIZATION LOANS RESIDTL/ ID-UT 2007	OTHER	0	-	-	-	-	-	-	0
1823930	DSR COSTS NOT AMORT	102809	ENERGY FINANSWER IDU 2007	OTHER	4	-	-	-	-	-	-	4
1823930	DSR COSTS NOT AMORT	102810	Industrial Finanswer 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



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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	AGRICULURAL 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
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	AGRICULURAL 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	AGRICULURAL FINANSWER EXPR - ID 2014	OTHER	122	-	-	-	-	-	-	122



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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	AGRICULURAL 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 CHR G LIEE - 2011	OTHER	-	-	-	-	-	-	-	-
1823940 Total					2,719	-	-	-	-	163	-	2,556
1823950	DSR DEF AMORTIZATION	102203	OR REV - DEF RECOVERY OFFSET 2002	OTHER	-	-	-	-	-	-	-	-
1823950 Total					-	-	-	-	-	-	-	-



Regulatory Assests (Actuals)
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	-	-	-	-	-	-	-	-
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	138015	Reg Asset Current - Energy West Mining	SE	347	5	86	26	58	150	23	0
1823990	OTHR REG ASSET-N CST	138020	Reg Asset Current - DSM	OTHER	4,574	-	-	-	-	-	-	4,574
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	128	-	-	-	-	-	-	128
1823990	OTHR REG ASSET-N CST	138050	Reg Asset Current - Def Net Power Costs	OTHER	30,963	-	-	-	-	-	-	30,963
1823990	OTHR REG ASSET-N CST	138055	Reg Asset Current - Def RECs in Rates	OTHER	1,184	-	-	-	-	-	-	1,184
1823990	OTHR REG ASSET-N CST	138060	Reg Asset Current - BPA Balancing Accts	OTHER	7,651	-	-	-	-	-	-	7,651
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	4,116	-	-	-	-	-	-	4,116
1823990	OTHR REG ASSET-N CST	138190	Reg Asset Current - Other	OTHER	2,199	-	-	-	-	-	-	2,199
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	186090	CONTRA REG ASSET - DSM RESERVE	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186095	RegA - DSM - Recl to Curr	OTHER	-	-	-	-	-	-	-	-



Regulatory Assests (Actuals)
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Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	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	236	-	-	-	-	-	-	236
1823990	OTHR REG ASSET-N CST	186119	Reg Asset - DSM - CA - Balance Reclass	OTHER	2,345	-	-	-	-	-	-	2,345
1823990	OTHR REG ASSET-N CST	186129	Reg Asset - DSM - ID - Balance Reclass	OTHER	1,288	-	-	-	-	-	-	1,288
1823990	OTHR REG ASSET-N CST	186137	RegA - DSM - OR - Reclass to Current	OTHER	(150)	-	-	-	-	-	-	(150)
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	(4,424)	-	-	-	-	-	-	(4,424)
1823990	OTHR REG ASSET-N CST	186149	Reg Asset - DSM - UT - Balance Reclass	OTHER	15,715	-	-	-	-	-	-	15,715
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	3,675	-	-	-	-	-	-	3,675
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	488	-	-	-	-	-	-	488
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	40	-	-	-	-	40	-	-
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	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	186793	RegA - Deer Creek - OR - Recl to Curr	SE	(347)	(5)	(86)	(26)	(58)	(150)	(23)	(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	(772)	-	-	-	-	-	-	(772)
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	(128)	-	-	-	-	-	-	(128)
1823990	OTHR REG ASSET-N CST	187049	RegA - CA GHG Allowances - Balance Recl	OTHER	900	-	-	-	-	-	-	900
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	83	-	83	-	-	-	-	-
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	52	-	-	-	-	-	-	52



Regulatory Assests (Actuals)
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Primary Account	FERC Secondary Acct	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	187245	RegA - Transition Severance - Recl to Cu	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187255	RegA - BPA Balancing Accts - Recl to Cur	OTHER	(7,651)	-	-	-	-	-	-	(7,651)
1823990	OTHR REG ASSET-N CST	187300	CA - Jan 2010 Storm Costs	OTHER	1,434	-	-	-	-	-	-	1,434
1823990	OTHR REG ASSET-N CST	187301	Reg Asset - CA - CEMA Costs Deferral	OTHER	26	-	-	-	-	-	-	26
1823990	OTHR REG ASSET-N CST	187305	RegA - ID 2017 Protocol - MSP Deferral	IDU	225	-	-	-	-	225	-	-
1823990	OTHR REG ASSET-N CST	187306	RegA - UT 2017 Protocol - MSP Deferral	UT	11,000	-	-	-	11,000	-	-	-
1823990	OTHR REG ASSET-N CST	187307	RegA - WY 2017 Protocol - MSP Deferral	WYP	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187307	RegA - WY 2017 Protocol - MSP Deferral	WYU	3,200	-	-	3,200	-	-	-	-
1823990	OTHR REG ASSET-N CST	187311	Contra Reg Asset-Carbon Plt Dec/Inv-CA	CA	(52)	(52)	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187320	Reg Asset - Deprec Increase - ID	IDU	(23)	-	-	-	-	(23)	-	-
1823990	OTHR REG ASSET-N CST	187321	Reg Asset - Deprec Increase - UT	UT	1,537	-	-	-	1,537	-	-	-
1823990	OTHR REG ASSET-N CST	187322	Reg Asset - Deprec Increase - WY	WYP	5,306	-	-	5,306	-	-	-	-
1823990	OTHR REG ASSET-N CST	187329	RegA-Depr/Amortz Deferral-Bal Reclass	OTHER	15	-	-	-	-	-	-	15
1823990	OTHR REG ASSET-N CST	187330	Reg Asset - Carbon Unrec Plant - ID	IDU	718	-	-	-	-	718	-	-
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	5,167	-	-	-	5,167	-	-	-
1823990	OTHR REG ASSET-N CST	187333	Reg Asset - Carbon Decomm - UT	UT	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187334	Reg Asset - Carbon Unrec Plant - WY	WYP	1,737	-	-	1,737	-	-	-	-
1823990	OTHR REG ASSET-N CST	187335	Reg Asset - Carbon Decomm - WY	WYP	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	SG	3,449	50	908	265	524	1,498	204	1
1823990	OTHR REG ASSET-N CST	187340	Reg Asset-OR Sch 94 Distr Safety Surch	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187345	Reg Asset - UT - Pref Stock Redemp Loss	OTHER	389	-	-	-	-	-	-	389
1823990	OTHR REG ASSET-N CST	187346	Reg Asset - WY - Pref Stock Redemp Loss	OTHER	134	-	-	-	-	-	-	134
1823990	OTHR REG ASSET-N CST	187347	Reg Asset - WA - Pref Stock Redemp Loss	OTHER	62	-	-	-	-	-	-	62
1823990	OTHR REG ASSET-N CST	187350	ID - Deferred Overburden Costs	OTHER	455	-	-	-	-	-	-	455
1823990	OTHR REG ASSET-N CST	187351	WY - Deferred Overburden Costs	WYP	1,279	-	-	1,279	-	-	-	-
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 (MHPCBA)	OTHER	201	-	-	-	-	-	-	201
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	(623)	-	-	-	-	-	-	(623)
1823990	OTHR REG ASSET-N CST	187372	Reg Asset - OR Solar Feed-In Tariff 2012	OTHER	-	-	-	-	-	-	-	-



Regulatory Assests (Actuals)
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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	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	(100)	-	-	-	-	-	-	(100)
1823990	OTHR REG ASSET-N CST 187378	Reg Asset-OR Solar Feed-In Tariff 2018	OTHER	1,997	-	-	-	-	-	-	1,997
1823990	OTHR REG ASSET-N CST 187379	Reg Asset-OR Solar Feed-In Tariff 2019	OTHER	3,057	-	-	-	-	-	-	3,057
1823990	OTHR REG ASSET-N CST 187380	Reg Asset - UT Solar Incentive Program	OTHER	(10,635)	-	-	-	-	-	-	(10,635)
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	153	-	-	-	-	-	-	153
1823990	OTHR REG ASSET-N CST 187383	RegA - OR Solar Feed-In - Recl to Curr	OTHER	(4,041)	-	-	-	-	-	-	(4,041)
1823990	OTHR REG ASSET-N CST 187384	RegA - UT Solar Feed-In - Recl to Curr	OTHER	(75)	-	-	-	-	-	-	(75)
1823990	OTHR REG ASSET-N CST 187385	RegA - Solar Feed-In - Recl to Curr	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187387	Reg Asset-Utah STEP Pilot Prog Bal Acct	OTHER	(13,203)	-	-	-	-	-	-	(13,203)
1823990	OTHR REG ASSET-N CST 187390	UT-Klamath Hydro Relicensing Costs	OTHER	13,848	-	-	-	-	-	-	13,848
1823990	OTHR REG ASSET-N CST 187391	RegA - CA Solar Feed-In - Recl to Liab	OTHER	623	-	-	-	-	-	-	623
1823990	OTHR REG ASSET-N CST 187394	RegA - UT Solar Feed-In - Recl to Liab	OTHER	23,838	-	-	-	-	-	-	23,838
1823990	OTHR REG ASSET-N CST 187415	Reg Asset-UT Subscriber Solar Program	OTHER	1,692	-	-	-	-	-	-	1,692
1823990	OTHR REG ASSET-N CST 187420	RegA - OR Community Solar	OTHER	188	-	-	-	-	-	-	188
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	(141)	-	-	-	-	-	-	(141)
1823990	OTHR REG ASSET-N CST 187471	Reg A-WA Decoupling Mech Jul17-Jun18	OTHER	(1,517)	-	-	-	-	-	-	(1,517)
1823990	OTHR REG ASSET-N CST 187472	Reg A-WA Decoupling Mech Jul18-Jun19	OTHER	(535)	-	-	-	-	-	-	(535)
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	(618)	-	-	-	-	-	-	(618)
1823990	OTHR REG ASSET-N CST 187489	Reg A-WA Decoupling Mechanism-Reclass	OTHER	2,810	-	-	-	-	-	-	2,810
1823990	OTHR REG ASSET-N CST 187495	RegA - Other - Recl to Curr	OTHER	(2,199)	-	-	-	-	-	-	(2,199)
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	8,636	-	-	-	-	-	-	8,636
1823990	OTHR REG ASSET-N CST 187631	Contra Reg Asset - UT EIM Deferral	OTHER	(8,636)	-	-	-	-	-	-	(8,636)
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	407	-	-	-	-	-	-	407
1823990	OTHR REG ASSET-N CST 187662	RegA-CA Transp Electrification Pilot	OTHER	(438)	-	-	-	-	-	-	(438)
1823990	OTHR REG ASSET-N CST 187664	RegA-WA Transp Electrification Pilot	OTHER	61	-	-	-	-	-	-	61
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	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-



Regulatory Assests (Actuals)
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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	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	(72)	-	-	-	-	-	-	(72)
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	40	-	-	-	-	-	-	40
1823990	OTHR REG ASSET-N CST 187839	Reg Asset - UT RBA CY2018	OTHER	699	-	-	-	-	-	-	699
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	(180)	-	-	-	-	-	-	(180)
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	(31)	-	-	-	-	-	-	(31)
1823990	OTHR REG ASSET-N CST 187857	Reg Asset - WY ECAM CY2017	OTHER	(363)	-	-	-	-	-	-	(363)
1823990	OTHR REG ASSET-N CST 187858	Reg Asset - WY ECAM CY2018	OTHER	6,072	-	-	-	-	-	-	6,072
1823990	OTHR REG ASSET-N CST 187859	Reg Asset - WY ECAM CY2019	OTHER	6,183	-	-	-	-	-	-	6,183
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	76	-	-	-	-	-	-	76
1823990	OTHR REG ASSET-N CST 187868	Reg Asset - WY RRA CY2018	OTHER	427	-	-	-	-	-	-	427
1823990	OTHR REG ASSET-N CST 187869	Reg Asset - WY RRA CY2019	OTHER	(32)	-	-	-	-	-	-	(32)
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 CY2018	OTHER	(413)	-	-	-	-	-	-	(413)
1823990	OTHR REG ASSET-N CST 187878	Contra Reg Asset - WY ECAM CY2017	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187879	Contra Reg Asset - WY ECAM CY2019	OTHER	(311)	-	-	-	-	-	-	(311)
1823990	OTHR REG ASSET-N CST 187880	Reg Asset - UT RBA CY2019	OTHER	(292)	-	-	-	-	-	-	(292)
1823990	OTHR REG ASSET-N CST 187881	Deferred Exc REC's in Rates-UT (2011-12)	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST 187883	Deferred Exc REC's in Rates-WY (2011-12)	OTHER	-	-	-	-	-	-	-	-



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187886	Reg Asset-OR RPS Compliance Purchases	OTHER	52	-	-	-	-	-	52
1823990	OTHR REG ASSET-N CST	187888	RegA - WA RECs in Rates - Recl to Curr	OTHER	(42)	-	-	-	-	-	(42)
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	(45)	-	-	-	-	-	(45)
1823990	OTHR REG ASSET-N CST	187895	RegA - OR RECs in Rates - Balance Recl	OTHER	10	-	-	-	-	-	10
1823990	OTHR REG ASSET-N CST	187896	RegA - UT RECs in Rates - Recl to Curr	OTHER	(642)	-	-	-	-	-	(642)
1823990	OTHR REG ASSET-N CST	187897	RegA - UT RECs in Rates - Recl to Liab	OTHER	237	-	-	-	-	-	237
1823990	OTHR REG ASSET-N CST	187898	RegA - Def RECs in Rates - Recl to Curr	OTHER	(455)	-	-	-	-	-	(455)
1823990	OTHR REG ASSET-N CST	187899	RegA - WY RECs in Rates - Recl to Liab	OTHER	17	-	-	-	-	-	17
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	772	-	-	772	-	-	-
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	308	-	-	308	-	-	-
1823990	OTHR REG ASSET-N CST	187914	"Reg Asset-UT-Liq. Damages JB4, N1&2"	UT	507	-	-	-	507	-	-
1823990	OTHR REG ASSET-N CST	187915	Reg Asset-WY-Liq. Damages N2	WYP	83	-	-	83	-	-	-
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 INTERVENOR	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	43	-	-	-	-	-	43
1823990	OTHR REG ASSET-N CST	187957	DEFERRED OR INDEPENDENT EVALUATOR FEES	OTHER	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	187958	ID Deferred Intervenor Funding	IDU	67	-	-	-	67	-	-
1823990	OTHR REG ASSET-N CST	187964	RegA - Intervenor Fees - Recl to Liab	OTHER	108	-	-	-	-	-	108
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	16	-	-	-	-	-	16
1823990	OTHR REG ASSET-N CST	187967	RegA - OR Asset Sale Gain-Balance Recl	OTHER	999	-	-	-	-	-	999
1823990	OTHR REG ASSET-N CST	187968	Reg A - Insurance Reserves - Reclass	OTHER	9,720	-	-	-	-	-	9,720
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	(311)	-	-	-	-	-	(311)
1823990	OTHR REG ASSET-N CST	187974	Contra Reg Asset - CA ECAC CY2016	OTHER	(157)	-	-	-	-	-	(157)
1823990	OTHR REG ASSET-N CST	187975	Reg Asset - CA ECAC	OTHER	1,318	-	-	-	-	-	1,318



Regulatory Assests (Actuals)
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187976	Reg Asset - CA ECAC CY2017	OTHER	62	-	-	-	-	-	-	62
1823990	OTHR REG ASSET-N CST	187977	Contra Reg Asset - CA ECAC CY2017	OTHER	(99)	-	-	-	-	-	-	(99)
1823990	OTHR REG ASSET-N CST	187978	Reg Asset - CA ECAC CY2018	OTHER	3,736	-	-	-	-	-	-	3,736
1823990	OTHR REG ASSET-N CST	187979	Contra Reg Asset - CA ECAC CY2018	OTHER	(216)	-	-	-	-	-	-	(216)
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	189002	RegA-CA Wildfire Mitigation Plan(WMPMA)	OTHER	747	-	-	-	-	-	-	747
1823990	OTHR REG ASSET-N CST	189003	Contra RegA-CA Fire/Wildlife Mitigation	OTHER	(38)	-	-	-	-	-	-	(38)
1823990	OTHR REG ASSET-N CST	189500	Reg Asset - CA ECAC CY2019	OTHER	1,384	-	-	-	-	-	-	1,384
1823990	OTHR REG ASSET-N CST	189501	Contra Reg Asset - CA ECAC CY2019	OTHER	(69)	-	-	-	-	-	-	(69)
1823990	OTHR REG ASSET-N CST	189502	Reg Asset - CA ECAC CY2020	OTHER	43	-	-	-	-	-	-	43
1823990	OTHR REG ASSET-N CST	189503	Contra Reg Asset - CA ECAC CY2020	OTHER	(2)	-	-	-	-	-	-	(2)
1823990	OTHR REG ASSET-N CST	189504	Reg Asset - CA ECAC CY2021	OTHER	34	-	-	-	-	-	-	34
1823990	OTHR REG ASSET-N CST	189505	Contra Reg Asset - CA ECAC CY2021	OTHER	(2)	-	-	-	-	-	-	(2)
1823990	OTHR REG ASSET-N CST	189528	RegA - CA Def Exc NPC - Recl to Curr	OTHER	(2,331)	-	-	-	-	-	-	(2,331)
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	443	-	-	-	-	-	-	443
1823990	OTHR REG ASSET-N CST	189533	Reg Asset - ID ECAM CY 2018	OTHER	12,138	-	-	-	-	-	-	12,138
1823990	OTHR REG ASSET-N CST	189534	Reg Asset-ID ECAM CY 2019	OTHER	10,539	-	-	-	-	-	-	10,539
1823990	OTHR REG ASSET-N CST	189535	Reg Asset-ID ECAM CY 2020	OTHER	268	-	-	-	-	-	-	268
1823990	OTHR REG ASSET-N CST	189536	Reg Asset-ID ECAM CY 2021	OTHER	216	-	-	-	-	-	-	216
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	(205)	-	-	-	-	-	-	(205)
1823990	OTHR REG ASSET-N CST	189544	Contra Reg Asset - ID ECAM CY 2019	OTHER	(401)	-	-	-	-	-	-	(401)
1823990	OTHR REG ASSET-N CST	189545	Contra Reg Asset - ID ECAM CY 2020	OTHER	(13)	-	-	-	-	-	-	(13)
1823990	OTHR REG ASSET-N CST	189546	Contra Reg Asset - ID ECAM CY 2021	OTHER	(11)	-	-	-	-	-	-	(11)
1823990	OTHR REG ASSET-N CST	189568	RegA - ID Def Exc NPC - Recl to Curr	OTHER	(13,547)	-	-	-	-	-	-	(13,547)
1823990	OTHR REG ASSET-N CST	189570	Reg Asset - OR TAM CY2020	OTHER	1,031	-	-	-	-	-	-	1,031
1823990	OTHR REG ASSET-N CST	189571	Reg Asset - OR TAM CY2021	OTHER	1,190	-	-	-	-	-	-	1,190
1823990	OTHR REG ASSET-N CST	189580	Contra Reg Asset - OR TAM CY2020	OTHER	(29)	-	-	-	-	-	-	(29)
1823990	OTHR REG ASSET-N CST	189581	Contra Reg Asset - OR TAM CY2021	OTHER	(59)	-	-	-	-	-	-	(59)
1823990	OTHR REG ASSET-N CST	189598	RegA - OR Def Exc NPC - Recl to Curr	OTHER	(112)	-	-	-	-	-	-	(112)
1823990	OTHR REG ASSET-N CST	189608	Reg Asset - UT EBA CY2018	OTHER	21,870	-	-	-	-	-	-	21,870
1823990	OTHR REG ASSET-N CST	189609	Reg Asset - UT EBA CY2019	OTHER	21,245	-	-	-	-	-	-	21,245
1823990	OTHR REG ASSET-N CST	189610	Reg Asset - UT EBA CY2020	OTHER	1,874	-	-	-	-	-	-	1,874
1823990	OTHR REG ASSET-N CST	189611	Reg Asset - UT EBA CY2021	OTHER	1,507	-	-	-	-	-	-	1,507
1823990	OTHR REG ASSET-N CST	189618	Contra Reg Asset - UT EBA CY2018	OTHER	(1,847)	-	-	-	-	-	-	(1,847)
1823990	OTHR REG ASSET-N CST	189619	Contra Reg Asset - UT EBA CY2019	OTHER	(1,143)	-	-	-	-	-	-	(1,143)



Regulatory Assests (Actuals)
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	189620	Contra Reg Asset - UT EBA CY2020	OTHER	(94)	-	-	-	-	-	-	(94)
1823990	OTHR REG ASSET-N CST	189621	Contra Reg Asset - UT EBA CY2021	OTHER	(75)	-	-	-	-	-	-	(75)
1823990	OTHR REG ASSET-N CST	189638	RegA - UT Def Exc NPC - Recl to Curr	OTHER	(9,441)	-	-	-	-	-	-	(9,441)
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	507	-	-	-	-	-	-	507
1823990	OTHR REG ASSET-N CST	189651	Reg Asset - WY ECAM CY2021	OTHER	407	-	-	-	-	-	-	407
1823990	OTHR REG ASSET-N CST	189660	Contra Reg Asset - WY ECAM CY2020	OTHER	(25)	-	-	-	-	-	-	(25)
1823990	OTHR REG ASSET-N CST	189661	Contra Reg Asset - WY ECAM CY2021	OTHER	(20)	-	-	-	-	-	-	(20)
1823990	OTHR REG ASSET-N CST	189688	RegA - WY Def Exc NPC - Recl to Curr	OTHER	(5,531)	-	-	-	-	-	-	(5,531)
1823990	OTHR REG ASSET-N CST	189689	RegA - WY Def Exc NPC - Recl to Liab	OTHER	-	-	-	-	-	-	-	-
1823990	OTHR REG ASSET-N CST	288413	Reg Liab - Depr Decrease Deferral - WA	WA	1	-	-	1	-	-	-	-
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					181,657	(2)	908	348	13,210	19,709	1,231	146,253
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	377	-	-	-	-	-	-	377
1823999	REGULATORY ASST-OTH	186015	DSM Reg Asset - Balancing Acct - CA	OTHER	(2,721)	-	-	-	-	-	-	(2,721)
1823999	REGULATORY ASST-OTH	186021	DSM Reg Asset - Accruals - ID	OTHER	417	-	-	-	-	-	-	417
1823999	REGULATORY ASST-OTH	186025	DSM Reg Asset - Balancing Acct - ID	OTHER	(1,682)	-	-	-	-	-	-	(1,682)
1823999	REGULATORY ASST-OTH	186035	DSM Reg Asset - Balancing Acct - OR	OTHER	155	-	-	-	-	-	-	155
1823999	REGULATORY ASST-OTH	186041	DSM Reg Asset - Accruals - UT	OTHER	4,590	-	-	-	-	-	-	4,590
1823999	REGULATORY ASST-OTH	186045	DSM Reg Asset - Balancing Acct - UT	OTHER	(127,608)	-	-	-	-	-	-	(127,608)
1823999	REGULATORY ASST-OTH	186051	DSM Reg Asset - Accruals - WA	OTHER	1,113	-	-	-	-	-	-	1,113
1823999	REGULATORY ASST-OTH	186055	DSM Reg Asset - Balancing Acct - WA	OTHER	(4,788)	-	-	-	-	-	-	(4,788)
1823999	REGULATORY ASST-OTH	186061	DSM Reg Asset - Accruals - WY	OTHER	475	-	-	-	-	-	-	475
1823999	REGULATORY ASST-OTH	186065	DSM Reg Asset - Balancing Acct - WY	OTHER	(1,753)	-	-	-	-	-	-	(1,753)
1823999	REGULATORY ASST-OTH	186071	DSM Reg Asset - Accruals - WY Cat 1	OTHER	191	-	-	-	-	-	-	191
1823999	REGULATORY ASST-OTH	186075	DSM Reg Asset-Balancing Acct-WY Cat 1	OTHER	(1,825)	-	-	-	-	-	-	(1,825)
1823999	REGULATORY ASST-OTH	186081	DSM Reg Asset - Accruals - WY Cat 2	OTHER	223	-	-	-	-	-	-	223
1823999	REGULATORY ASST-OTH	186085	DSM Reg Asset-Balancing Acct-WY Cat 2	OTHER	(533)	-	-	-	-	-	-	(533)
1823999	REGULATORY ASST-OTH	186140	Reg Asset-UT Rev Req DSM/STEP-Clrg	OTHER	-	-	-	-	-	-	-	-
1823999 Total					(133,370)							(133,370)
Grand Total					769,656	11,215	166,584	41,831	99,190	292,288	39,126	119,239

B17.DEPRECIATION RESERVE



Depreciation Reserve
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000 AC PR DPR EL PL SR	3102000 LAND RIGHTS	SG	(29,509)	(425)	(7,767)	(2,264)	(4,482)	(12,817)	(1,744)	(11)	-
1080000 AC PR DPR EL PL SR	3103000 WATER RIGHTS	SG	(14,473)	(208)	(3,809)	(1,110)	(2,198)	(6,286)	(856)	(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	(549,560)	(7,907)	(144,645)	(42,165)	(83,468)	(238,693)	(32,485)	(197)	-
1080000 AC PR DPR EL PL SR	3120000 BOILER PLANT EQUIPMENT	SG	(1,948,598)	(28,037)	(512,872)	(149,506)	(295,957)	(846,342)	(115,184)	(700)	-
1080000 AC PR DPR EL PL SR	3140000 TURBOGENERATOR UNITS	SG	(446,247)	(6,421)	(117,453)	(34,238)	(67,777)	(193,820)	(26,378)	(160)	-
1080000 AC PR DPR EL PL SR	3150000 ACCESSORY ELECTRIC EQUIPMENT	SG	(247,348)	(3,559)	(65,102)	(18,978)	(37,568)	(107,432)	(14,621)	(89)	-
1080000 AC PR DPR EL PL SR	3157000 ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	(37)	(1)	(10)	(3)	(6)	(16)	(2)	(0)	-
1080000 AC PR DPR EL PL SR	3160000 MISCELLANEOUS POWER PLANT EQUIPMENT	SG	(17,662)	(254)	(4,649)	(1,355)	(2,682)	(7,671)	(1,044)	(6)	-
1080000 AC PR DPR EL PL SR	3302000 LAND RIGHTS	SG-U	(59)	(1)	(15)	(5)	(9)	(26)	(3)	(0)	-
1080000 AC PR DPR EL PL SR	3302000 LAND RIGHTS	SG-P	(4,074)	(59)	(1,072)	(313)	(619)	(1,770)	(241)	(1)	-
1080000 AC PR DPR EL PL SR	3303000 WATER RIGHTS	SG-U	(114)	(2)	(30)	(9)	(17)	(50)	(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	(71)	(1)	(19)	(5)	(11)	(31)	(4)	(0)	-
1080000 AC PR DPR EL PL SR	3304000 FLOOD RIGHTS	SG-P	(248)	(4)	(65)	(19)	(38)	(108)	(15)	(0)	-
1080000 AC PR DPR EL PL SR	3305000 LAND RIGHTS - FISH/WILDLIFE	SG-P	(163)	(2)	(43)	(13)	(25)	(71)	(10)	(0)	-
1080000 AC PR DPR EL PL SR	3310000 STRUCTURES AND IMPROVE	SG-U	(5,223)	(75)	(1,375)	(401)	(793)	(2,269)	(309)	(2)	-
1080000 AC PR DPR EL PL SR	3310000 STRUCTURES AND IMPROVE	SG-P	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	-
1080000 AC PR DPR EL PL SR	3311000 STRUCTURES AND IMPROVE-PRODUCTION	SG-U	(1,832)	(26)	(482)	(141)	(278)	(796)	(108)	(1)	-
1080000 AC PR DPR EL PL SR	3311000 STRUCTURES AND IMPROVE-PRODUCTION	SG-P	(32,566)	(469)	(8,571)	(2,499)	(4,946)	(14,144)	(1,925)	(12)	-
1080000 AC PR DPR EL PL SR	3312000 STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	(164)	(2)	(43)	(13)	(25)	(71)	(10)	(0)	-
1080000 AC PR DPR EL PL SR	3312000 STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	(28,784)	(414)	(7,576)	(2,208)	(4,372)	(12,502)	(1,701)	(10)	-
1080000 AC PR DPR EL PL SR	3313000 STRUCTURES AND IMPROVE-RECREATION	SG-U	(1,253)	(18)	(330)	(96)	(190)	(544)	(74)	(0)	-
1080000 AC PR DPR EL PL SR	3313000 STRUCTURES AND IMPROVE-RECREATION	SG-P	(6,838)	(98)	(1,800)	(525)	(1,039)	(2,970)	(404)	(2)	-
1080000 AC PR DPR EL PL SR	3320000 "RESERVOIRS, DAMS & WATERWAYS"	SG-U	(17,209)	(248)	(4,529)	(1,320)	(2,614)	(7,474)	(1,017)	(6)	-
1080000 AC PR DPR EL PL SR	3320000 "RESERVOIRS, DAMS & WATERWAYS"	SG-P	(1,506)	(22)	(396)	(116)	(229)	(654)	(89)	(1)	-
1080000 AC PR DPR EL PL SR	3321000 "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	(26,522)	(382)	(6,981)	(2,035)	(4,028)	(11,519)	(1,568)	(10)	-
1080000 AC PR DPR EL PL SR	3321000 "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	(180,251)	(2,594)	(47,442)	(13,830)	(27,377)	(78,289)	(10,655)	(65)	-
1080000 AC PR DPR EL PL SR	3322000 "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	(221)	(3)	(58)	(17)	(34)	(96)	(13)	(0)	-
1080000 AC PR DPR EL PL SR	3322000 "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	(7,722)	(111)	(2,032)	(592)	(1,173)	(3,354)	(456)	(3)	-
1080000 AC PR DPR EL PL SR	3323000 "RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	(48)	(1)	(13)	(4)	(7)	(21)	(3)	(0)	-
1080000 AC PR DPR EL PL SR	3323000 "RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	(79)	(1)	(21)	(6)	(12)	(34)	(5)	(0)	-
1080000 AC PR DPR EL PL SR	3330000 "WATER WHEELS, TURB & GENERATORS"	SG-U	(21,186)	(305)	(5,576)	(1,625)	(3,218)	(9,202)	(1,252)	(8)	-
1080000 AC PR DPR EL PL SR	3330000 "WATER WHEELS, TURB & GENERATORS"	SG-P	(51,813)	(746)	(13,637)	(3,975)	(7,870)	(22,504)	(3,063)	(19)	-
1080000 AC PR DPR EL PL SR	3340000 ACCESSORY ELECTRIC EQUIPMENT	SG-U	(6,913)	(99)	(1,819)	(530)	(1,050)	(3,002)	(409)	(2)	-
1080000 AC PR DPR EL PL SR	3340000 ACCESSORY ELECTRIC EQUIPMENT	SG-P	(32,078)	(462)	(8,443)	(2,461)	(4,872)	(13,933)	(1,896)	(12)	-
1080000 AC PR DPR EL PL SR	3347000 ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	(10)	(0)	(3)	(1)	(1)	(4)	(1)	(0)	-
1080000 AC PR DPR EL PL SR	3347000 ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	(2,809)	(40)	(739)	(216)	(427)	(1,220)	(166)	(1)	-
1080000 AC PR DPR EL PL SR	3350000 MISC POWER PLANT EQUIP	SG-U	(121)	(2)	(32)	(9)	(18)	(53)	(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	(1,401)	(20)	(369)	(108)	(213)	(609)	(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	(975)	(14)	(257)	(75)	(148)	(424)	(58)	(0)	-
1080000 AC PR DPR EL PL SR	3360000 "ROADS, RAILROADS & BRIDGES"	SG-P	(8,899)	(128)	(2,342)	(683)	(1,352)	(3,865)	(526)	(3)	-
1080000 AC PR DPR EL PL SR	3402000 LAND RIGHTS	SG	(9)	(0)	(2)	(1)	(1)	(4)	(1)	(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	(52,734)	(759)	(13,880)	(4,046)	(8,009)	(22,904)	(3,117)	(19)	-
1080000 AC PR DPR EL PL SR	3420000 "FUEL HOLDERS, PRODUCERS, ACCES"	SG	(3,773)	(54)	(993)	(289)	(573)	(1,639)	(223)	(1)	-
1080000 AC PR DPR EL PL SR	3430000 PRIME MOVERS	SG	(798,026)	(11,482)	(210,041)	(61,228)	(121,206)	(346,610)	(47,172)	(287)	-
1080000 AC PR DPR EL PL SR	3440000 GENERATORS	SG	(117,880)	(1,696)	(31,026)	(9,044)	(17,904)	(51,199)	(6,968)	(42)	-
1080000 AC PR DPR EL PL SR	3450000 ACCESSORY ELECTRIC EQUIPMENT	SG	(72,301)	(1,040)	(19,030)	(5,547)	(10,981)	(31,403)	(4,274)	(26)	-
1080000 AC PR DPR EL PL SR	3460000 MISCELLANEOUS PWR PLANT EQUIP	SG	(3,295)	(47)	(867)	(253)	(500)	(1,431)	(195)	(1)	-
1080000 AC PR DPR EL PL SR	3502000 LAND RIGHTS	SG	(48,196)	(693)	(12,685)	(3,698)	(7,320)	(20,933)	(2,849)	(17)	-
1080000 AC PR DPR EL PL SR	3520000 STRUCTURES & IMPROVEMENTS	SG	(48,386)	(696)	(12,735)	(3,712)	(7,349)	(21,016)	(2,860)	(17)	-



Depreciation Reserve
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3530000	STATION EQUIPMENT	SG	(444,243)	(6,392)	(116,925)	(34,084)	(67,472)	(192,950)	(26,260)	(160)	-
1080000	AC PR DPR EL PL SR	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	(38,352)	(552)	(10,094)	(2,943)	(5,825)	(16,658)	(2,267)	(14)	-
1080000	AC PR DPR EL PL SR	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	(5,538)	(80)	(1,458)	(425)	(841)	(2,405)	(327)	(2)	-
1080000	AC PR DPR EL PL SR	3540000	TOWERS AND FIXTURES	SG	(353,959)	(5,093)	(93,162)	(27,157)	(53,760)	(153,736)	(20,923)	(127)	-
1080000	AC PR DPR EL PL SR	3550000	POLES AND FIXTURES	SG	(359,065)	(5,166)	(94,506)	(27,549)	(54,535)	(155,954)	(21,225)	(129)	-
1080000	AC PR DPR EL PL SR	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	(511,928)	(7,366)	(134,740)	(39,277)	(77,753)	(222,348)	(30,261)	(184)	-
1080000	AC PR DPR EL PL SR	3570000	UNDERGROUND CONDUIT	SG	(1,039)	(15)	(273)	(80)	(158)	(451)	(61)	(0)	-
1080000	AC PR DPR EL PL SR	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	(2,563)	(37)	(675)	(197)	(389)	(1,113)	(152)	(1)	-
1080000	AC PR DPR EL PL SR	3590000	ROADS AND TRAILS	SG	(5,042)	(73)	(1,327)	(387)	(766)	(2,190)	(298)	(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	(630)	-	-	-	-	-	(630)	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	OR	(2,980)	-	(2,980)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	CA	(742)	(742)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	UT	(3,261)	-	-	-	-	(3,261)	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WA	(193)	-	-	(193)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WYP	(1,345)	-	-	-	(1,345)	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WYU	(1,108)	-	-	-	(1,108)	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	IDU	(744)	-	-	-	-	-	(744)	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	OR	(7,892)	-	(7,892)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	CA	(1,439)	(1,439)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	UT	(12,356)	-	-	-	-	(12,356)	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WA	(1,216)	-	-	(1,216)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WYP	(3,823)	-	-	-	(3,823)	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WYU	(672)	-	-	-	(672)	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	IDU	(12,537)	-	-	-	-	-	(12,537)	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	OR	(82,932)	-	(82,932)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	CA	(8,062)	(8,062)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	UT	(118,365)	-	-	-	-	(118,365)	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WA	(22,790)	-	-	(22,790)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WYP	(40,223)	-	-	-	(40,223)	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WYU	(3,512)	-	-	-	(3,512)	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	(166)	-	-	-	-	-	(166)	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	(1,207)	-	(1,207)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	(222)	(222)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	(1,499)	-	-	-	-	(1,499)	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	(384)	-	-	(384)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	(752)	-	-	-	(752)	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	(25)	-	-	-	(25)	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	IDU	(40,803)	-	-	-	-	-	(40,803)	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	OR	(265,312)	-	(265,312)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	CA	(40,132)	(40,132)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	UT	(158,107)	-	-	-	-	(158,107)	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WA	(71,539)	-	-	(71,539)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WYP	(70,051)	-	-	-	(70,051)	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WYU	(15,702)	-	-	-	(15,702)	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	(17,420)	-	-	-	-	-	(17,420)	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	(134,270)	-	(134,270)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	(19,555)	(19,555)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	(87,097)	-	-	-	-	(87,097)	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	(34,595)	-	-	(34,595)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	(37,997)	-	-	-	(37,997)	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	(5,137)	-	-	-	(5,137)	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	IDU	(4,513)	-	-	-	-	-	(4,513)	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	OR	(46,120)	-	(46,120)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	CA	(12,357)	(12,357)	-	-	-	-	-	-	-



Depreciation Reserve
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 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	UT	(83,102)	-	-	-	-	(83,102)	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WA	(11,355)	-	-	(11,355)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYP	(10,706)	-	-	-	(10,706)	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYU	(3,123)	-	-	-	(3,123)	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	(14,153)	-	-	-	-	-	(14,153)	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	(88,603)	-	(88,603)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	(14,403)	(14,403)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	(231,959)	-	-	-	-	(231,959)	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	(13,786)	-	-	(13,786)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	(25,642)	-	-	-	(25,642)	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	(15,334)	-	-	-	(15,334)	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	IDU	(29,311)	-	-	-	-	-	(29,311)	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	OR	(238,277)	-	(238,277)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	CA	(31,436)	(31,436)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	UT	(134,557)	-	-	-	-	(134,557)	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WA	(61,397)	-	-	(61,397)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYP	(43,496)	-	-	-	(43,496)	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYU	(6,940)	-	-	-	(6,940)	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	IDU	(5,034)	-	-	-	-	-	(5,034)	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	OR	(37,670)	-	(37,670)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	CA	(3,132)	(3,132)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	UT	(40,770)	-	-	-	-	(40,770)	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WA	(8,913)	-	-	(8,913)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYP	(6,034)	-	-	-	(6,034)	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYU	(928)	-	-	-	(928)	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	IDU	(13,360)	-	-	-	-	-	(13,360)	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	OR	(93,642)	-	(93,642)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	CA	(6,435)	(6,435)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	UT	(70,312)	-	-	-	-	(70,312)	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WA	(20,585)	-	-	(20,585)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYP	(15,299)	-	-	-	(15,299)	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYU	(4,189)	-	-	-	(4,189)	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	IDU	(10,377)	-	-	-	-	-	(10,377)	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	OR	(11,245)	-	(11,245)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	CA	(415)	(415)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	UT	(45,132)	-	-	-	-	(45,132)	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	WA	(5,391)	-	-	(5,391)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	WYP	(5,289)	-	-	-	(5,289)	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	WYU	(1,254)	-	-	-	(1,254)	-	-	-	-
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	(2,130)	-	(2,130)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	CA	(213)	(213)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	UT	(3,373)	-	-	-	-	(3,373)	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WA	(364)	-	-	(364)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	(896)	-	-	-	(896)	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	(150)	-	-	-	(150)	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	(463)	-	-	-	-	-	(463)	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	(11,257)	-	(11,257)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	(604)	(604)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	(12,413)	-	-	-	-	(12,413)	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	(2,160)	-	-	(2,160)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	(3,591)	-	-	-	(3,591)	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	(1,159)	-	-	-	(1,159)	-	-	-	-
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)	(0)	-



Depreciation Reserve
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	UT	(31)	-	-	-	-	(31)	-	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYP	(14)	-	-	-	(14)	-	-	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYU	(6)	-	-	-	(6)	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CN	(2,296)	(55)	(717)	(159)	(170)	(1,098)	(96)	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	IDU	(4,912)	-	-	-	-	-	(4,912)	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	OR	(10,628)	-	(10,628)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SE	(363)	(5)	(90)	(27)	(61)	(157)	(24)	(0)	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SG	(2,874)	(41)	(757)	(221)	(437)	(1,248)	(170)	(1)	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CA	(752)	(752)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SO	(30,822)	(653)	(8,489)	(2,339)	(4,317)	(13,253)	(1,763)	(8)	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	UT	(12,504)	-	-	-	-	(12,504)	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WA	(7,439)	-	-	(7,439)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYP	(1,507)	-	-	-	(1,507)	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYU	(1,397)	-	-	-	(1,397)	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CN	(916)	(22)	(286)	(63)	(68)	(438)	(38)	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	IDU	(30)	-	-	-	-	-	(30)	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	OR	(980)	-	(980)	-	-	-	-	-	-
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	(704)	(10)	(185)	(54)	(107)	(306)	(42)	(0)	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CA	(81)	(81)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SO	(8,653)	(183)	(2,383)	(657)	(1,212)	(3,720)	(495)	(2)	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	UT	(280)	-	-	-	-	(280)	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WA	(38)	-	-	(38)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYP	(297)	-	-	-	(297)	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYU	(12)	-	-	-	(12)	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	(1,521)	(36)	(475)	(105)	(113)	(727)	(64)	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	(145)	-	-	-	-	-	(145)	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	(338)	-	(338)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	(2)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	(489)	(7)	(129)	(38)	(74)	(213)	(29)	(0)	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	(26)	(26)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	(18,376)	(389)	(5,061)	(1,394)	(2,574)	(7,901)	(1,051)	(5)	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	(301)	-	-	-	-	(301)	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	(113)	-	-	(113)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	(812)	-	-	-	(812)	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	(19)	-	-	-	(19)	-	-	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	CN	(0)	(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	(2)	-	(2)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	SG	(37)	(1)	(10)	(3)	(6)	(16)	(2)	(0)	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	SO	(66)	(1)	(18)	(5)	(9)	(28)	(4)	(0)	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	UT	(2)	-	-	-	-	(2)	-	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	WYP	(2)	-	-	-	(2)	-	-	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	WYU	(2)	-	-	-	(2)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	(146)	-	-	-	-	-	(146)	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	(1,004)	-	(1,004)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SE	(46)	(1)	(11)	(3)	(8)	(20)	(3)	(0)	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	(280)	(4)	(74)	(22)	(43)	(122)	(17)	(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	(396)	(8)	(109)	(30)	(56)	(170)	(23)	(0)	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	(1,420)	-	-	-	-	(1,420)	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	(136)	-	-	(136)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	(211)	-	-	-	(211)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	-	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	OR	(29)	-	(29)	-	-	-	-	-	-



Depreciation Reserve
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 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	SG	(34)	(0)	(9)	(3)	(5)	(15)	(2)	(0)	-
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	SO	(63)	(1)	(17)	(5)	(9)	(27)	(4)	(0)	-
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	UT	(136)	-	-	-	-	(136)	-	-	-
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	WA	(15)	-	-	(15)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	WYP	(23)	-	-	-	(23)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	(799)	-	-	-	-	-	(799)	-	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	(3,374)	-	(3,374)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	(108)	(1)	(27)	(8)	(18)	(46)	(7)	(0)	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	(4,470)	(64)	(1,176)	(343)	(679)	(1,941)	(264)	(2)	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	(303)	(303)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	(785)	(17)	(216)	(60)	(110)	(338)	(45)	(0)	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	(4,197)	-	-	-	-	(4,197)	-	-	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	(730)	-	-	(730)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	(644)	-	-	-	(644)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	(208)	-	-	-	(208)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	IDU	(1,184)	-	-	-	-	-	(1,184)	-	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	OR	(6,254)	-	(6,254)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SE	(159)	(2)	(39)	(12)	(26)	(69)	(10)	(0)	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SG	(3,192)	(46)	(840)	(245)	(485)	(1,387)	(189)	(1)	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	CA	(483)	(483)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SO	(307)	(7)	(85)	(23)	(43)	(132)	(18)	(0)	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	UT	(7,481)	-	-	-	-	(7,481)	-	-	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WA	(1,651)	-	-	(1,651)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WYP	(1,416)	-	-	-	(1,416)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WYU	(309)	-	-	-	(309)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	OR	(79)	-	(79)	-	-	-	-	-	-
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	(1,971)	(28)	(519)	(151)	(299)	(856)	(117)	(1)	-
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	UT	(97)	-	-	-	-	(97)	-	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	IDU	(363)	-	-	-	-	(363)	-	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	OR	(1,197)	-	(1,197)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SE	(18)	(0)	(5)	(1)	(3)	(8)	(1)	(0)	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SG	(531)	(8)	(140)	(41)	(81)	(231)	(31)	(0)	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	CA	(178)	(178)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SO	(228)	(5)	(63)	(17)	(32)	(98)	(13)	(0)	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	UT	(1,978)	-	-	-	-	(1,978)	-	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WA	(279)	-	-	(279)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WYP	(933)	-	-	-	(933)	-	-	-	-
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WYU	(192)	-	-	-	(192)	-	-	-	-
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	(198)	-	(198)	-	-	-	-	-	-
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	(308)	(4)	(81)	(24)	(47)	(134)	(18)	(0)	-
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	(52)	(52)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	(21)	(0)	(6)	(2)	(3)	(9)	(1)	(0)	-
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	(127)	-	-	-	-	(127)	-	-	-
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	(32)	-	-	(32)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	(93)	-	-	-	(93)	-	-	-	-
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	(10)	-	-	-	(10)	-	-	-	-
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	(180)	-	(180)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	(244)	(4)	(64)	(19)	(37)	(106)	(14)	(0)	-
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	(184)	(4)	(51)	(14)	(26)	(79)	(11)	(0)	-
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	(560)	-	-	-	-	(560)	-	-	-
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	(136)	-	-	(136)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	(48)	-	-	-	(48)	-	-	-	-



Depreciation Reserve
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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3923000	TRANSPORTATION EQUIPMENT	SO	(879)	(19)	(242)	(67)	(123)	(378)	(50)	(0)	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	IDU	(239)	-	-	-	-	-	(239)	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	OR	(1,419)	-	(1,419)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	SG	(2,585)	(37)	(680)	(198)	(393)	(1,123)	(153)	(1)	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	CA	(99)	(99)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	SO	(125)	(3)	(34)	(9)	(18)	(54)	(7)	(0)	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	UT	(1,577)	-	-	-	-	(1,577)	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WA	(360)	-	-	(360)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WYP	(520)	-	-	-	(520)	-	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WYU	(2)	-	-	-	(2)	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	(1,008)	-	-	-	-	-	(1,008)	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	(5,316)	-	(5,316)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	(69)	(1)	(17)	(5)	(12)	(30)	(5)	(0)	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	(12,884)	(185)	(3,391)	(989)	(1,957)	(5,596)	(762)	(5)	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	(416)	(416)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	(1,565)	(33)	(431)	(119)	(219)	(673)	(89)	(0)	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	(6,859)	-	-	-	-	(6,859)	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	(1,577)	-	-	(1,577)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	(1,888)	-	-	-	(1,888)	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	(291)	-	-	-	(291)	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	IDU	(666)	-	-	-	-	-	(666)	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	OR	(3,512)	-	(3,512)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SE	(551)	(8)	(136)	(41)	(92)	(238)	(36)	(0)	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SG	(3,528)	(51)	(929)	(271)	(536)	(1,532)	(209)	(1)	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	CA	(141)	(141)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SO	(2,416)	(51)	(665)	(183)	(338)	(1,039)	(138)	(1)	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	UT	(3,513)	-	-	-	-	(3,513)	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WA	(655)	-	-	(655)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYP	(1,141)	-	-	-	(1,141)	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYU	(99)	-	-	-	(99)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	(1,262)	-	-	-	-	-	(1,262)	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	(5,283)	-	(5,283)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SG	(245)	(4)	(65)	(19)	(37)	(106)	(14)	(0)	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	(836)	(836)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	(841)	(18)	(232)	(64)	(118)	(362)	(48)	(0)	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	(4,358)	-	-	-	-	(4,358)	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	(1,407)	-	-	(1,407)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	(1,897)	-	-	-	(1,897)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	(312)	-	-	-	(312)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(68)	-	-	-	-	-	(68)	-	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(399)	-	(399)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(77)	(1)	(20)	(6)	(12)	(33)	(5)	(0)	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	(100)	(100)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(243)	-	-	-	-	(243)	-	-	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(89)	-	-	-	(89)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	(602)	-	-	-	-	-	(602)	-	-
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	(4,482)	-	(4,482)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	(568)	(8)	(150)	(44)	(86)	(247)	(34)	(0)	-
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	(653)	(653)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	(796)	(17)	(219)	(60)	(111)	(342)	(46)	(0)	-
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	(4,450)	-	-	-	-	(4,450)	-	-	-
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	(1,647)	-	-	(1,647)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	(957)	-	-	-	(957)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	(267)	-	-	-	(267)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961000	CRANES	OR	(182)	-	(182)	-	-	-	-	-	-



Depreciation Reserve
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1080000	AC PR DPR EL PL SR 3961000	CRANES	SG	(1,489)	(21)	(392)	(114)	(226)	(647)	(88)	(1)	-
1080000	AC PR DPR EL PL SR 3961000	CRANES	UT	(1)	-	-	-	-	(1)	-	-	-
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	(343)	-	(343)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	(8,326)	(120)	(2,191)	(639)	(1,265)	(3,616)	(492)	(3)	-
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	(499)	(11)	(137)	(38)	(70)	(215)	(29)	(0)	-
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	(575)	-	-	-	-	(575)	-	-	-
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	(102)	-	-	-	(102)	-	-	-	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(573)	-	-	-	-	-	(573)	-	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(4,179)	-	(4,179)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(154)	(2)	(40)	(12)	(23)	(67)	(9)	(0)	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	(450)	(450)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	(563)	(12)	(155)	(43)	(79)	(242)	(32)	(0)	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(5,377)	-	-	-	-	(5,377)	-	-	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	(1,049)	-	-	(1,049)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	(1,005)	-	-	-	(1,005)	-	-	-	-
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(161)	-	-	-	(161)	-	-	-	-
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	(379)	-	-	-	-	-	(379)	-	-
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	(935)	-	(935)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	(117)	(2)	(29)	(9)	(19)	(50)	(8)	(0)	-
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	(2,637)	(38)	(694)	(202)	(400)	(1,145)	(156)	(1)	-
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	(222)	(222)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	(180)	(4)	(49)	(14)	(25)	(77)	(10)	(0)	-
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	(1,745)	-	-	-	-	(1,745)	-	-	-
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	(509)	-	-	(509)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	(430)	-	-	-	(430)	-	-	-	-
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	(225)	-	-	-	(225)	-	-	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CN	(1,624)	(39)	(507)	(113)	(121)	(776)	(68)	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	IDU	(4,157)	-	-	-	-	-	(4,157)	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	OR	(32,148)	-	(32,148)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SE	(108)	(1)	(27)	(8)	(18)	(46)	(7)	(0)	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SG	(68,613)	(987)	(18,059)	(5,264)	(10,421)	(29,801)	(4,056)	(25)	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CA	(2,362)	(2,362)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SO	(38,647)	(819)	(10,645)	(2,933)	(5,414)	(16,618)	(2,210)	(10)	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	UT	(25,623)	-	-	-	-	(25,623)	-	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WA	(5,936)	-	-	(5,936)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WYP	(9,314)	-	-	-	(9,314)	-	-	-	-
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WYU	(2,107)	-	-	-	(2,107)	-	-	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	IDU	(221)	-	-	-	-	-	(221)	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	OR	(1,652)	-	(1,652)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	SE	(53)	(1)	(13)	(4)	(9)	(23)	(3)	(0)	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	SG	(2,499)	(36)	(658)	(192)	(380)	(1,086)	(148)	(1)	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	CA	(191)	(191)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	SO	(367)	(8)	(101)	(28)	(51)	(158)	(21)	(0)	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	UT	(1,316)	-	-	-	-	(1,316)	-	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	WA	(378)	-	-	(378)	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	WYP	(514)	-	-	-	(514)	-	-	-	-
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	WYU	(70)	-	-	-	(70)	-	-	-	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	CN	(43)	(1)	(13)	(3)	(3)	(21)	(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	(489)	-	(489)	-	-	-	-	-	-
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	(1,244)	(18)	(327)	(95)	(189)	(540)	(74)	(0)	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	CA	(23)	(23)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	SO	(1,293)	(27)	(356)	(98)	(181)	(556)	(74)	(0)	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	UT	(451)	-	-	-	-	(451)	-	-	-



Depreciation Reserve
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	WA	(83)	-	-	(83)	-	-	-	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	WYP	(73)	-	-	-	(73)	-	-	-
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	WYU	(14)	-	-	-	(14)	-	-	-
1080000	AC PR DPR EL PL SR 3993000	*ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	SE	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3994100	SURFACE - PLANT EQUIPMENT	SE	-	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR 3994500	UNDERGROUND - COAL MINE EQUIPMENT	SE	-	-	-	-	-	-	-	-
1080000 Total				(9,938,516)	(245,140)	(2,898,717)	(800,192)	(1,384,598)	(4,039,474)	(567,967)	(2,428)
1083000	AC PR DPR-REMOVAL 288351	Reg Liab Contra - Carbon Decomm - ID	IDU	1,226	-	-	-	-	1,226	-	-
1083000	AC PR DPR-REMOVAL 288353	Reg Liab Contra - Carbon Decomm - UT	UT	8,871	-	-	-	8,871	-	-	-
1083000	AC PR DPR-REMOVAL 288355	Reg Liab Contra - Carbon Decomm - WY	WYP	748	-	-	-	748	-	-	-
1083000 Total				10,846	-	-	-	748	8,871	1,226	-
1085000	AC PR DPR-ACCRUAL 144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG	729	10	192	56	111	317	43	0
1085000	AC PR DPR-ACCRUAL 144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG-U	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1085000	AC PR DPR-ACCRUAL 144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	SG-P	(13)	(0)	(3)	(1)	(2)	(5)	(1)	(0)
1085000	AC PR DPR-ACCRUAL 144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	SG	(158)	(2)	(42)	(12)	(24)	(69)	(9)	(0)
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	IDU	187	-	-	-	-	187	-	-
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	OR	(39)	-	(39)	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	CA	(5)	(5)	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	UT	1,720	-	-	-	-	1,720	-	-
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WA	(13)	-	-	(13)	-	-	-	-
1085000	AC PR DPR-ACCRUAL 144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WYP	140	-	-	-	140	-	-	-
1085000	AC PR DPR-ACCRUAL 144205	GENERAL PLANT - ACCUM DEPN-NON-CLASS	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1085000	AC PR DPR-ACCRUAL 144205	GENERAL PLANT - ACCUM DEPN-NON-CLASS	SO	(81)	(2)	(22)	(6)	(11)	(35)	(5)	(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	398	8	110	30	56	171	23	0
1085000	AC PR DPR-ACCRUAL 145131	Accum Depr - Hydro - ID Klamath Adj	OTHER	1,059	-	-	-	-	-	-	1,059
1085000	AC PR DPR-ACCRUAL 145134	Accum Depr - Hydro - WY Klamath Adj	OTHER	2,542	-	-	-	-	-	-	2,542
1085000	AC PR DPR-ACCRUAL 145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-U	(610)	(9)	(161)	(47)	(93)	(265)	(36)	(0)
1085000	AC PR DPR-ACCRUAL 145135	ACCUM DEPR-HYDRO DECOMMISSIONING	SG-P	(5,845)	(84)	(1,538)	(448)	(888)	(2,539)	(346)	(2)
1085000	AC PR DPR-ACCRUAL 145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SE	-	-	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL 145139	PRODUCTION PLANT-ACCUM DEPRECIATION	SG	13,833	199	3,641	1,061	2,101	6,008	818	5
1085000	AC PR DPR-ACCRUAL 145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	SG	3,086	44	812	237	469	1,340	182	1
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	144	-	-	-	-	144	-	-
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	1,130	-	1,130	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	197	197	-	-	-	-	-	-
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	1,694	-	-	-	-	1,694	-	-
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	483	-	-	483	-	-	-	-
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	403	-	-	-	403	-	-	-
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	579	12	159	44	81	249	33	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	-	-	-	-	-	-	-	-
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	(222)	(3)	(58)	(17)	(34)	(96)	(13)	(0)
1085000 Total				21,338	367	4,180	1,367	2,309	8,489	1,020	4
Grand Total				(9,906,332)	(244,773)	(2,894,536)	(798,825)	(1,381,541)	(4,022,113)	(565,720)	(2,424)

B18.AMORTIZATION RESERVE



Amortization Reserve
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	IDU	(926)	-	-	-	-	(926)	-	-
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG	(5,527)	(80)	(1,455)	(424)	(839)	(2,401)	(327)	(2)
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG-U	(6,524)	(94)	(1,717)	(501)	(991)	(2,834)	(386)	(2)
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	UT	30,419	-	-	-	-	30,419	-	-
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	SG-P	(105,329)	(1,516)	(27,723)	(8,081)	(15,998)	(45,748)	(6,226)	(38)
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	OR	(104)	-	(104)	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	SG	(14,763)	(212)	(3,886)	(1,133)	(2,242)	(6,412)	(873)	(5)
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	UT	(21)	-	-	-	-	(21)	-	-
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	WYP	(56)	-	-	-	(56)	-	-	-
1110000	AC PR AMR EL PT SR	3031050	REGIONAL CONST MGMT SYS	SO	(10,950)	(232)	(3,016)	(831)	(1,534)	(4,708)	(626)	(3)
1110000	AC PR AMR EL PT SR	3031080	FUEL MGMT SYSTEM	SO	(3,293)	(70)	(907)	(250)	(461)	(1,416)	(188)	(1)
1110000	AC PR AMR EL PT SR	3031230	AUTOMATE POLE CARD SYSTEM	SO	(4,410)	(93)	(1,215)	(335)	(618)	(1,896)	(252)	(1)
1110000	AC PR AMR EL PT SR	3031680	DISTRIBUTION AUTOMATION PILOT	SO	(13,810)	(293)	(3,804)	(1,048)	(1,934)	(5,938)	(790)	(4)
1110000	AC PR AMR EL PT SR	3031760	RECORD CENTER MGMT SOFTWARE	SO	(224)	(5)	(62)	(17)	(31)	(96)	(13)	(0)
1110000	AC PR AMR EL PT SR	3031830	CUSTOMER SERVICE SYSTEM	CN	(113,483)	(2,720)	(35,453)	(7,866)	(8,423)	(54,256)	(4,766)	-
1110000	AC PR AMR EL PT SR	3032040	SAP	SO	(152,641)	(3,234)	(42,042)	(11,583)	(21,381)	(65,633)	(8,729)	(39)
1110000	AC PR AMR EL PT SR	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	(1,660)	(35)	(457)	(126)	(233)	(714)	(95)	(0)
1110000	AC PR AMR EL PT SR	3032260	DWHS - DATA WAREHOUSE	SO	-	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3032270	ENTERPRISE DATA WAREHOUSE	SO	(5,877)	(125)	(1,619)	(446)	(823)	(2,527)	(336)	(1)
1110000	AC PR AMR EL PT SR	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	(2,908)	(62)	(801)	(221)	(407)	(1,250)	(166)	(1)
1110000	AC PR AMR EL PT SR	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	(1,953)	(41)	(538)	(148)	(274)	(840)	(112)	(0)
1110000	AC PR AMR EL PT SR	3032360	2002 GRID NET POWER COST MODELING	SO	(8,947)	(190)	(2,464)	(679)	(1,253)	(3,847)	(512)	(2)
1110000	AC PR AMR EL PT SR	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	(10,483)	(222)	(2,887)	(796)	(1,468)	(4,508)	(600)	(3)
1110000	AC PR AMR EL PT SR	3032510	OPERATIONS MAPPING SYSTEM	SO	(10,386)	(220)	(2,861)	(788)	(1,455)	(4,466)	(594)	(3)
1110000	AC PR AMR EL PT SR	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	(1,892)	(40)	(521)	(144)	(265)	(814)	(108)	(0)
1110000	AC PR AMR EL PT SR	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	(2,392)	(51)	(659)	(181)	(335)	(1,028)	(137)	(1)
1110000	AC PR AMR EL PT SR	3032600	SINGLE PERSON SCHEDULING	SO	(12,956)	(275)	(3,568)	(983)	(1,815)	(5,571)	(741)	(3)
1110000	AC PR AMR EL PT SR	3032640	TIBCO SOFTWARE	SO	(5,531)	(117)	(1,523)	(420)	(775)	(2,378)	(316)	(1)
1110000	AC PR AMR EL PT SR	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	(732)	(16)	(202)	(56)	(103)	(315)	(42)	(0)
1110000	AC PR AMR EL PT SR	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	(1,592)	(23)	(419)	(122)	(242)	(691)	(94)	(1)
1110000	AC PR AMR EL PT SR	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	(87)	(1)	(23)	(7)	(13)	(38)	(5)	(0)
1110000	AC PR AMR EL PT SR	3032740	GADSBY INTANGIBLE ASSETS	SG	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)
1110000	AC PR AMR EL PT SR	3032760	SWIFT 2 IMPROVEMENTS	SG	(6,414)	(92)	(1,688)	(492)	(974)	(2,786)	(379)	(2)
1110000	AC PR AMR EL PT SR	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	(187)	(3)	(49)	(14)	(28)	(81)	(11)	(0)
1110000	AC PR AMR EL PT SR	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	(59)	(1)	(15)	(5)	(9)	(26)	(3)	(0)
1110000	AC PR AMR EL PT SR	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	(10)	(0)	(3)	(1)	(1)	(4)	(1)	(0)
1110000	AC PR AMR EL PT SR	3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	(2,401)	(51)	(661)	(182)	(336)	(1,032)	(137)	(1)
1110000	AC PR AMR EL PT SR	3032860	WEB SOFTWARE	SO	(2,871)	(61)	(791)	(218)	(402)	(1,235)	(164)	(1)
1110000	AC PR AMR EL PT SR	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	(2,787)	(40)	(733)	(214)	(423)	(1,210)	(165)	(1)
1110000	AC PR AMR EL PT SR	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	(5,310)	(113)	(1,463)	(403)	(744)	(2,283)	(304)	(1)
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	(25,829)	(372)	(6,798)	(1,982)	(3,923)	(11,219)	(1,527)	(9)
1110000	AC PR AMR EL PT SR	3033170	GTX VERSION 7 SOFTWARE	CN	(4,652)	(111)	(1,453)	(322)	(345)	(2,224)	(195)	-
1110000	AC PR AMR EL PT SR	3033190	ITRON METER READING SOFTWARE	CN	(5,868)	(141)	(1,833)	(407)	(436)	(2,806)	(246)	-
1110000	AC PR AMR EL PT SR	3033210	ARCFM SOFTWARE	SO	(3,211)	(68)	(884)	(244)	(450)	(1,381)	(184)	(1)
1110000	AC PR AMR EL PT SR	3033220	MONARCH EMS/SCADA	SO	(9,271)	(196)	(2,554)	(704)	(1,299)	(3,987)	(530)	(2)
1110000	AC PR AMR EL PT SR	3033230	VREALIZE VMWARE - SHARED	SO	(642)	(14)	(177)	(49)	(90)	(276)	(37)	(0)
1110000	AC PR AMR EL PT SR	3033240	IEE - Itron Enterprise Addition	CN	(1,752)	(42)	(547)	(121)	(130)	(838)	(74)	-
1110000	AC PR AMR EL PT SR	3033250	AMI Metering Software	CN	(6,275)	(150)	(1,960)	(435)	(466)	(3,000)	(264)	-
1110000	AC PR AMR EL PT SR	3033260	Big Data & Analytics	SO	(131)	(3)	(36)	(10)	(18)	(56)	(8)	(0)
1110000	AC PR AMR EL PT SR	3033300	SECID - CUST SECURE WEB LOGIN	CN	(1,085)	(26)	(339)	(75)	(81)	(519)	(46)	-



Amortization Reserve
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1110000	AC PR AMR EL PT SR	3033310	C&T - ENERGY TRADING SYSTEM	SO	(14,512)	(307)	(3,997)	(1,101)	(2,033)	(6,240)	(830)	(4)	-
1110000	AC PR AMR EL PT SR	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	(9,782)	(141)	(2,575)	(751)	(1,486)	(4,249)	(578)	(4)	-
1110000	AC PR AMR EL PT SR	3033370	DISTRIBUTION INTANGIBLES	WYP	(30)	-	-	(30)	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	(675)	(10)	(178)	(52)	(103)	(293)	(40)	(0)	-
1110000	AC PR AMR EL PT SR	3033390	RMT TRADE SYSTEM	SO	(635)	(13)	(175)	(48)	(89)	(273)	(36)	(0)	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CN	(6)	(0)	(2)	(0)	(0)	(3)	(0)	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	IDU	(5)	-	-	-	-	-	(5)	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	OR	(2)	-	(2)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SE	-	-	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SG	(21,819)	(314)	(5,743)	(1,674)	(3,314)	(9,477)	(1,290)	(8)	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CA	(3)	(3)	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SO	(498)	(11)	(137)	(38)	(70)	(214)	(28)	(0)	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	UT	(13)	-	-	-	-	(13)	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	WA	(5)	-	-	(5)	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	WYP	(68)	-	-	-	(68)	-	-	-	-
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	SG	(472)	(7)	(124)	(36)	(72)	(205)	(28)	(0)	-
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	SG-P	(87)	(1)	(23)	(7)	(13)	(38)	(5)	(0)	-
1110000	AC PR AMR EL PT SR	3035322	ACD-Call Center Automated Call Distribut	CN	(3,965)	(95)	(1,239)	(275)	(294)	(1,896)	(167)	-	-
1110000	AC PR AMR EL PT SR	3035330	OATI-OASIS INTERFACE	SO	(1,240)	(26)	(341)	(94)	(174)	(533)	(71)	(0)	-
1110000	AC PR AMR EL PT SR	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	(2,516)	(36)	(662)	(193)	(382)	(1,093)	(149)	(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	(4,178)	-	(4,178)	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	(500)	(500)	-	-	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	(3,443)	(73)	(948)	(261)	(482)	(1,480)	(197)	(1)	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	(18)	-	-	-	-	(18)	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	(1,691)	-	-	(1,691)	-	-	-	-	-
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	(4,353)	-	-	-	(4,353)	-	-	-	-
1110000 Total					(618,645)	(12,984)	(182,234)	(49,287)	(87,087)	(250,913)	(35,991)	(149)	-
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					(618,645)	(12,984)	(182,234)	(49,287)	(87,087)	(250,913)	(35,991)	(149)	-

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



Deferred Income Tax Balance
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		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	367	367	-	-	-	-	-	-	-
1900000	ACM DEF INCM TAXES	287062	DTA 705.347 - ID - Protected PP&E ARAM	IDU	861	-	-	-	-	-	861	-	-
1900000	ACM DEF INCM TAXES	287063	DTA 705.348 - OR - Protected PP&E ARAM	OR	4,249	-	4,249	-	-	-	-	-	-
1900000	ACM DEF INCM TAXES	287064	DTA 705.349 - UT - Protected PP&E ARAM	UT	7,467	-	-	-	-	7,467	-	-	-
1900000	ACM DEF INCM TAXES	287065	DTA 705.350 - WA - Protected PP&E ARAM	WA	1,105	-	-	1,105	-	-	-	-	-
1900000	ACM DEF INCM TAXES	287066	DTA 705.351 - WY - Protected PP&E ARAM	WYU	2,450	-	-	-	2,450	-	-	-	-
1900000 Total					16,499	367	4,249	1,105	2,450	7,467	861	-	-
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 Prgm 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 INTRERST-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	-	-	-	-	-	-	-	-	-



Deferred Income Tax Balance
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	-	-	-	-	-	-	-	-	-
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- L/T INCENTIVE PLAN-FED	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	190167	ADIT- L/T 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	-	-	-	-	-	-	-	-	-



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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-ACCRUED FINAL RECLAM.	SE	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 190501	CMC-ACCRUED 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	1,253	-	-	-	-	-	-	1,253
1901000	ACCUM DEF INC TAX 287052	DTA 705.341 RL-Income Tax Deferral-ID	OTHER	222	-	-	-	-	-	-	222
1901000	ACCUM DEF INC TAX 287053	DTA 705.342 RL-Income Tax Deferral-OR	OTHER	12,317	-	-	-	-	-	-	12,317
1901000	ACCUM DEF INC TAX 287054	DTA 705.343 RL-Income Tax Deferral-UT	OTHER	650	-	-	-	-	-	-	650
1901000	ACCUM DEF INC TAX 287055	DTA 705.344 RL-Income Tax Deferral-WA	OTHER	2,147	-	-	-	-	-	-	2,147
1901000	ACCUM DEF INC TAX 287056	DTA 705.345 RL-Income Tax Deferral-WY	OTHER	1,228	-	-	-	-	-	-	1,228
1901000	ACCUM DEF INC TAX 287111	DTA 705.287 RL - Prot PP&E EDIT - CA	CA	680	680	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287112	DTA 705.288 RL - Prot PP&E EDIT - ID	IDU	1,767	-	-	-	-	1,767	-	-
1901000	ACCUM DEF INC TAX 287113	DTA 705.289 RL - Prot PP&E EDIT - OR	OR	7,718	-	7,718	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287114	DTA 705.290 RL - Prot PP&E EDIT - WA	WA	1,862	-	-	1,862	-	-	-	-
1901000	ACCUM DEF INC TAX 287115	DTA 705.291 RL - Prot PP&E EDIT - WY	WYP	4,325	-	-	-	4,325	-	-	-
1901000	ACCUM DEF INC TAX 287116	DTA 705.292 RL - Prot PP&E EDIT - UT	UT	13,632	-	-	-	-	13,632	-	-
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	80	80	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287122	DTA 705.295 RL-NonProt PP&E EDIT-ID	IDU	286	-	-	-	-	286	-	-
1901000	ACCUM DEF INC TAX 287124	DTA 705.296 RL-NonProt PP&E EDIT-WA	WA	496	-	-	496	-	-	-	-
1901000	ACCUM DEF INC TAX 287125	DTA 705.297 RL-NonProt PP&E EDIT-WY	WYP	1,005	-	-	-	1,005	-	-	-
1901000	ACCUM DEF INC TAX 287126	DTA 705.298 RL-NonProt PP&E EDIT-UT	UT	451	-	-	-	-	451	-	-
1901000	ACCUM DEF INC TAX 287127	DTA 705.299 RL-NonProt PP&E EDIT-UFERC	FERC	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287191	DTA 705.280 RL Excess Def Inc Taxes CA	CA	273	273	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287192	DTA 705.281 RL Excess Def Inc Taxes ID	IDU	380	-	-	-	-	380	-	-
1901000	ACCUM DEF INC TAX 287193	DTA 705.282 RL Excess Def Inc Taxes OR	OR	2,684	-	2,684	-	-	-	-	-
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	2,940	-	-	-	2,940	-	-	-
1901000	ACCUM DEF INC TAX 287197	DTA 705.286 RL Excess Def Inc Tax FERC	FERC	4	-	-	-	-	-	4	-



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Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287198	DTA 320.279 FAS 158 Post-Retirement	SO	347	7	96	26	49	149	20	0	-
1901000	ACCUM DEF INC TAX	287199	DTA 220.101 Bad Debt	BADDEBT	(41)	(2)	(15)	(4)	(3)	(14)	(2)	-	-
1901000	ACCUM DEF INC TAX	287200	DTA 705.267 RL-WA Decoupl Mech	OTHER	869	-	-	-	-	-	-	-	869
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	8,197	-	-	8,197	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287209	DTA 705.266 RL-Energy Savings Assist-CA	OTHER	133	-	-	-	-	-	-	-	133
1901000	ACCUM DEF INC TAX	287210	DTA 505.115 - Sales & Use Tax Audit Exp	OTHER	43	-	-	-	-	-	-	-	43
1901000	ACCUM DEF INC TAX	287211	DTA 425.226 - Deferred Revenue Other	OTHER	281	-	-	-	-	-	-	-	281
1901000	ACCUM DEF INC TAX	287212	DTA 705.245-RL-OR Dir Acc 5 yr Opt Out	OTHER	1,134	-	-	-	-	-	-	-	1,134
1901000	ACCUM DEF INC TAX	287214	DTA 910.245 - Contra Rec Joint Owners	SO	358	8	99	27	50	154	20	0	-
1901000	ACCUM DEF INC TAX	287216	DTA 605.715 Trapper Mine Contract Oblig	SE	1,597	22	395	120	266	689	104	1	-
1901000	ACCUM DEF INC TAX	287219	DTA 715.810 Chehalis Mitigation Oblig	SG	118	2	31	9	18	51	7	0	-
1901000	ACCUM DEF INC TAX	287220	DTA 720.560 Pension Liab UMWA Withdraw	SE	28,304	389	7,004	2,120	4,720	12,216	1,846	10	-
1901000	ACCUM DEF INC TAX	287225	DTA 605.103 ARO/Reg Diff - Trojan - WA	WA	(63)	-	-	(63)	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287227	DTA 705.531 RL UT Solar Feed-in Tar - NC	OTHER	5,861	-	-	-	-	-	-	-	5,861
1901000	ACCUM DEF INC TAX	287229	DTA 705.527 RL CA Solar Feed-in Tar - NC	OTHER	153	-	-	-	-	-	-	-	153
1901000	ACCUM DEF INC TAX	287230	DTA 705.521 RL WY Def NPC - Noncurrent	OTHER	(0)	-	-	-	-	-	-	-	(0)
1901000	ACCUM DEF INC TAX	287231	DTA 705.519 RL WA Def NPC - Noncurrent	OTHER	3,697	-	-	-	-	-	-	-	3,697
1901000	ACCUM DEF INC TAX	287232	DTA 705.517 RL UT Def NPC - Noncurrent	OTHER	0	-	-	-	-	-	-	-	0
1901000	ACCUM DEF INC TAX	287233	DTA 705.515 RL OR Def NPC - Noncurrent	OTHER	8,196	-	-	-	-	-	-	-	8,196
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	27	-	-	-	-	-	-	-	27
1901000	ACCUM DEF INC TAX	287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	836	-	-	-	-	-	-	-	836
1901000	ACCUM DEF INC TAX	287239	DTA 705.600 RL - OR 2012 GRC Giveback	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287240	DTA 605.301 Environmental Liab- Reg	SO	13,867	294	3,819	1,052	1,942	5,963	793	4	-
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	2,142	-	2,142	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287255	DTA 705.451 Reg Lia - OR Property Ins Re	OR	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	205	-	-	-	-	-	205	-	-
1901000	ACCUM DEF INC TAX	287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	1,834	-	-	-	-	1,834	-	-	-
1901000	ACCUM DEF INC TAX	287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	233	-	-	-	233	-	-	-	-
1901000	ACCUM DEF INC TAX	287260	DTA 705.262 Reg Liab - Sale of RECs - 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	(663)	(14)	(183)	(50)	(93)	(285)	(38)	(0)	-
1901000	ACCUM DEF INC TAX	287271	DTA 705.336 RL - Sale of RECs - UT	OTHER	58	-	-	-	-	-	-	-	58
1901000	ACCUM DEF INC TAX	287272	DTA 705.337 RL - Sale of RECs - WY	OTHER	4	-	-	-	-	-	-	-	4
1901000	ACCUM DEF INC TAX	287274	DTA 705.261 Reg Liab-Sale of RECs-OR	OTHER	3	-	-	-	-	-	-	-	3
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	258	-	-	-	-	-	-	-	258
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	-	-	-	-	-	-	-	-	-
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	124	38	84	216	33	0	-
1901000	ACCUM DEF INC TAX	287299	DTA 705.265 Reg Liab-OR Energy Conservat	OTHER	803	-	-	-	-	-	-	-	803
1901000	ACCUM DEF INC TAX	287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	SE	1,515	21	375	113	253	654	99	1	-
1901000	ACCUM DEF INC TAX	287303	DTA-PMI 105.171 PP&E	SE	-	-	-	-	-	-	-	-	-



Deferred Income Tax Balance
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287304	DTA 610.146 OR REG ASSET/LIAB CONS	OR	(66)	-	(66)	-	-	-	-	-	-
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	200	4	55	15	28	86	11	0	-
1901000	ACCUM DEF INC TAX	287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	2,154	46	593	163	302	926	123	1	-
1901000	ACCUM DEF INC TAX	287325	DTA 505.510 Vacation Accrual - PMI	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287326	DTA 720.500 Severance Accrual - Cash Ba	SO	229	5	63	17	32	98	13	0	-
1901000	ACCUM DEF INC TAX	287327	DTA 720.300 Pension/Retirement Accrual -	SO	406	9	112	31	57	175	23	0	-
1901000	ACCUM DEF INC TAX	287328	DTA 720.310 SERP	SO	-	-	-	-	-	-	-	-	-
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	6,675	141	1,839	507	935	2,870	382	2	-
1901000	ACCUM DEF INC TAX	287333	DTA 505.300 Bonus Accrual GCC-Cash Basis	OTHER	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287337	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	248	4	65	19	38	108	15	0	-
1901000	ACCUM DEF INC TAX	287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	510	7	134	39	77	222	30	0	-
1901000	ACCUM DEF INC TAX	287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	2,561	140	969	260	212	851	129	-	-
1901000	ACCUM DEF INC TAX	287341	DTA 910.530 Injuries & Damages Accrual -	SO	3,550	75	978	269	497	1,527	203	1	-
1901000	ACCUM DEF INC TAX	287342	DTA 205.050 M&S Inventory Write-Off	SE	-	-	-	-	-	-	-	-	-
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 LIBILITIES	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	699	23	187	45	73	337	35	-	-
1901000	ACCUM DEF INC TAX	287371	DTA 930.100 Oregon BETC Credits	SG	1,571	23	414	121	239	682	93	1	-
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 GAIN/LOSS	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	5,912	-	-	-	-	-	-	-	5,912
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	-	-	-	-	-	-	-	-	-



Deferred Income Tax Balance
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	277	6	76	21	39	119	16	0
1901000	ACCUM DEF INC TAX 287415	DTA 205.200 M&S INV	SNPD	679	22	181	43	71	328	34	-
1901000	ACCUM DEF INC TAX 287417	DTA 605.710 ACCRUED FINAL RECLAMATION	OTHER	1,425	-	-	-	-	-	-	1,425
1901000	ACCUM DEF INC TAX 287418	DTA 705.240 Calif Alt. Rate for Energy P	OTHER	4	-	-	-	-	-	-	4
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	1,848	25	457	138	308	797	121	1
1901000	ACCUM DEF INC TAX 287431	DTA 505.160 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 Carryforwrd-State	SO	71,566	1,516	19,711	5,431	10,025	30,772	4,093	18
1901000	ACCUM DEF INC TAX 287441	DTA 605.100 Trojan Decom Cost-Regulatory	TROJD	1,320	19	344	101	204	573	79	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	(15,067)	(319)	(4,150)	(1,143)	(2,111)	(6,479)	(862)	(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	(105)	-	-	-	-	-	-	(105)
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	23,979	508	6,605	1,820	3,359	10,311	1,371	6
1901000	ACCUM DEF INC TAX 287461	DTA 720.810 FAS 158 Post-Retirement Liab	SO	738	16	203	56	103	317	42	0
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 Amort 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	609	-	-	-	-	-	-	609
1901000	ACCUM DEF INC TAX 287474	DTA 705.271 Reg Liab	OTHER	114	-	-	-	-	-	-	114
1901000	ACCUM DEF INC TAX 287475	DTA 705.272 Reg Liab	OTHER	60	-	-	-	-	-	-	60
1901000	ACCUM DEF INC TAX 287476	DTA 705.273 Reg Liab	OTHER	2,281	-	-	-	-	-	-	2,281
1901000	ACCUM DEF INC TAX 287477	DTA 705.274 Reg Liab	OTHER	66	-	-	-	-	-	-	66
1901000	ACCUM DEF INC TAX 287478	DTA 705.275 Reg Liab	OTHER	137	-	-	-	-	-	-	137



Deferred Income Tax Balance
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287479	DTA 105.221 Saf Har	SG	18,556	267	4,884	1,424	2,818	8,059	1,097	7	-
1901000	ACCUM DEF INC TAX	287482	DTA 205.025 PMI Fuel Cost Adjustment	SE	300	4	74	22	50	129	20	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	1,443	-	-	-	-	-	-	-	1,443
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	5,176	74	1,362	397	786	2,248	306	2	-
1901000	ACCUM DEF INC TAX	287499	DTA - PMI Def Tax	SE	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287576	DTL 430.110 Reg Asset Balance Reclass	OTHER	(236)	-	-	-	-	-	-	-	(236)
1901000	ACCUM DEF INC TAX	287584	DTL 415.827 Reg Asset - FAS 158 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	2,207	30	546	165	368	952	144	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	(431)	(6)	(107)	(32)	(72)	(186)	(28)	(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 DEV'T COST AMORT	SE	(560)	(8)	(138)	(42)	(93)	(242)	(36)	(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	205	3	51	15	34	88	13	0	-
1901000	ACCUM DEF INC TAX	287723	DTL 205.411 PMI SEC. 263A	SE	18	0	4	1	3	8	1	0	-
1901000	ACCUM DEF INC TAX	287726	DTL PMI PP&E	SE	(12,583)	(173)	(3,114)	(943)	(2,098)	(5,431)	(821)	(4)	-
1901000	ACCUM DEF INC TAX	287735	DTL 910.905 PMI COST DEPLETION	SE	(902)	(12)	(223)	(68)	(150)	(389)	(59)	(0)	-
1901000	ACCUM DEF INC TAX	287848	DTL 320.281 RA Post-Ret Settlement Loss	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287933	DTL 320.282-RA PostRet Stmt Loss-CC-UT	UT	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287934	DTL 320.283-RA PostRet Stmt Loss-CC-WY	WYU	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287937	DTA 505.601 PMI - Sick Leave Accrual	SE	11	0	3	1	2	5	1	0	-
1901000	ACCUM DEF INC TAX	287938	DTA 205.205 Inventory Reserve - PMI	SE	31	0	8	2	5	13	2	0	-
1901000	ACCUM DEF INC TAX	287941	DTL 430.111 Reg Asset - SB 1149 Balance	OTHER	(5,176)	-	-	-	-	-	-	-	(5,176)
1901000	ACCUM DEF INC TAX	287970	DTL 415.815 Insurance Rec Accruals	SO	-	-	-	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX	287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	1	-	-	-	-	-	1	-	-
1901000 Total					260,170	4,215	56,408	23,164	31,929	85,588	12,111	49	46,706
1901090	FAS109 DEF TAX ASS	287374	DTA 100.105 FAS 109 Deferred Tax Liabili	WA	192	-	-	192	-	-	-	-	-
1901090 Total					192	-	-	192	-	-	-	-	-
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	(177,383)	(2,552)	(46,687)	(13,610)	(26,941)	(77,043)	(10,485)	(64)	-
2811000 Total					(177,383)	(2,552)	(46,687)	(13,610)	(26,941)	(77,043)	(10,485)	(64)	-
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	SO	(1,110)	(24)	(306)	(84)	(155)	(477)	(63)	(0)	-
2820000 Total					(1,110)	(24)	(306)	(84)	(155)	(477)	(63)	(0)	-
2821000	AC DEF TAX-UTILITY	286605	DTL 105.136 PP&E	DITBAL	(384)	(9)	(97)	(24)	(56)	(169)	(22)	(1)	-
2821000	AC DEF TAX-UTILITY	286693	DTL Non-Prot PP&E EDIT - OR	OR	(73,413)	-	(73,413)	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-



Deferred Income Tax Balance
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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	(302)	-	-	-	-	(302)	-	-
2821000	AC DEF TAX-UTILITY 287222	DTA 415.934 RL Contra-Carbon Decomm-UT	UT	(2,181)	-	-	-	(2,181)	-	-	-
2821000	AC DEF TAX-UTILITY 287223	DTA 415.935 RL Contra-Carbon Decomm-WY	WYP	(184)	-	-	(184)	-	-	-	-
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	(3,885,825)	(86,326)	(978,674)	(246,807)	(565,536)	(1,712,251)	(225,418)	(9,627)
2821000	AC DEF TAX-UTILITY 287606	DTL PP&E Adjustment	DITBAL	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287607	DTL PMI PP&E	SE	(6,779)	(93)	(1,678)	(508)	(1,130)	(2,926)	(442)	(2)
2821000	AC DEF TAX-UTILITY 287608	DTL Safe Harbor Lease Cholla	SG	(820)	(12)	(216)	(63)	(125)	(356)	(48)	(0)
2821000	AC DEF TAX-UTILITY 287611	DTL Repair Allowances PPL	DGP	-	-	-	-	-	-	-	-
2821000	AC DEF TAX-UTILITY 287670	DTL 330.100 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	65	1	18	5	9	28	4	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	-	-	-	-	-	-	-	-



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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
2821000	AC DEF TAX-UTILITY 287771	DTL 110.205 SRC tax depletion	SE	151	2	37	11	25	65	10	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 Stea	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	(3,863)	-	-	-	-	-	-	-	(3,863)
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				(3,964,854)	(86,436)	(1,054,021)	(247,386)	(566,996)	(1,717,791)	(226,219)	(9,631)	4,818
2830000	ACC DEF TAX-OTHER 287936	DTL 205.025 PMI Fuel Cost Adjustment	SE	(23)	(0)	(6)	(2)	(4)	(10)	(2)	(0)	-
2830000 Total				(23)	(0)	(6)	(2)	(4)	(10)	(2)	(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-Reacq 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 286901	DTL 415.938 RA - Carbon Plt Dec/Inv-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	202	4	56	15	28	87	12	0	-
2831000	AC DEF IN TX UTIL 286905	DTL 415.530 RA-ID 2017 Protocol-MSP Def	IDU	(55)	-	-	-	-	-	(55)	-	-
2831000	AC DEF IN TX UTIL 286906	DTL 415.531 RA-UT 2017 Protocol-MSP Def	UT	(2,705)	-	-	-	-	(2,705)	-	-	-
2831000	AC DEF IN TX UTIL 286907	DTL 415.532 RA-WY 2017 Protocol-MSP Def	WYP	(787)	-	-	-	(787)	-	-	-	-
2831000	AC DEF IN TX UTIL 286908	DTL 210.201 Property Tax	GPS	(3,392)	(72)	(934)	(257)	(475)	(1,458)	(194)	(1)	-
2831000	AC DEF IN TX UTIL 286909	DTL 720.815 Post-Retirement Asset	SO	(1,039)	(22)	(286)	(79)	(146)	(447)	(59)	(0)	-
2831000	AC DEF IN TX UTIL 286910	DTL 415.200 RA-OR Transp Elect PilotPgm	OTHER	(100)	-	-	-	-	-	-	-	(100)



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2831000	AC DEF IN TX UTIL 286911	DTL 415.430 - RA-Transp Elect Pilot-CA	OTHER	108	-	-	-	-	-	-	108
2831000	AC DEF IN TX UTIL 286912	DTL 415.431 - RA-Transp Elect Pilot-WA	OTHER	(15)	-	-	-	-	-	-	(15)
2831000	AC DEF IN TX UTIL 286913	DTL 415.720 RA-OR Community Solar	OTHER	(46)	-	-	-	-	-	-	(46)
2831000	AC DEF IN TX UTIL 286917	DTL 415.260 RA-Fire Risk Mitigation-CA	OTHER	(174)	-	-	-	-	-	-	(174)
2831000	AC DEF IN TX UTIL 286918	DTL 210.175 - Prepaid - FSA O&M - East	SG	(20)	(0)	(5)	(2)	(3)	(9)	(1)	(0)
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	(0)	-	-	(0)	-	-	-	-
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 RELOACTION - 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	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	-	-	-	-	-	-	-	-



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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	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287570	DTL 415.701 CA Deferred Intervenor Fundi	OTHER	(11)	-	-	-	-	-	-	(11)
2831000	AC DEF IN TX UTIL 287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	WYU	(190)	-	-	(190)	-	-	-	-
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	(5,676)	-	-	-	-	-	-	(5,676)
2831000	AC DEF IN TX UTIL 287577	DTL 415.820 Contra Pensn Reg Asset MMT &	OR	(0)	-	(0)	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287578	DTL 415.821 Contra Pensn 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 Pensn Reg Asset CTG_U	UT	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287581	DTL 415.824 Contra Pensn Reg Asset MMT &	CA	0	0	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287582	DTL 415.825 Contra Pensn Reg Asset CTG_W	WA	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	0	-	0	-	-	-	-	-
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_I	IDU	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287588	DTL 415.831 Reg Asset - Post - Ret MMT_C	CA	0	0	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287590	DTL 415.840 Reg Asset - Deferred OR Ind	OTHER	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287591	DTL 415.301 Environmental Clean-up Accl	WA	510	-	-	510	-	-	-	-
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	(2,952)	-	-	-	-	-	-	(2,952)
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	(5,649)	-	-	-	-	-	-	(5,649)
2831000	AC DEF IN TX UTIL 287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	(76)	-	-	(76)	-	-	-	-
2831000	AC DEF IN TX UTIL 287601	DTL 415.677 RA Pref Stock Redemption WA	OTHER	(15)	-	-	-	-	-	-	(15)
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	3,036	-	-	-	-	-	-	3,036
2831000	AC DEF IN TX UTIL 287616	DTL Interim provision reg assets/Liabil	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 Reclamati	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	(21,170)	(449)	(5,831)	(1,606)	(2,965)	(9,103)	(1,211)	(5)
2831000	AC DEF IN TX UTIL 287635	DTL 415.500 Cholla Plt 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	-	-	-	-	-	-	-	-



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2831000	AC DEF IN TX UTIL 287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	(20)	-	-	(20)	-	-	-	-
2831000	AC DEF IN TX UTIL 287640	DTL 415.680 Deferred Intervener Funding	OTHER	(284)	-	-	-	-	-	-	(284)
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 - transiti	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 Reclamation - UT rat	UT	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	(16)	-	-	-	-	(16)	-	-
2831000	AC DEF IN TX UTIL 287650	DTL 205.100 Coal Pile Inventory Adjustme	SE	(6)	(0)	(2)	(0)	(1)	(3)	(0)	(0)
2831000	AC DEF IN TX UTIL 287653	DTL 425.250 TGS Buyout	SG	(2)	(0)	(1)	(0)	(0)	(1)	(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 Firth 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	(721)	(10)	(190)	(55)	(110)	(313)	(43)	(0)
2831000	AC DEF IN TX UTIL 287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	(519)	-	(519)	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	(824)	-	-	-	-	(824)	-	-
2831000	AC DEF IN TX UTIL 287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	(66)	-	-	-	-	-	(66)	-
2831000	AC DEF IN TX UTIL 287666	DTL 210.140 Prepaid Taxes - WY PSC	WYP	(33)	-	-	-	(33)	-	-	-
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	(929)	(20)	(256)	(70)	(130)	(399)	(53)	(0)
2831000	AC DEF IN TX UTIL 287670	DTL 330.100 PollutionControlFacility(Bk/	SG	-	-	-	-	-	-	-	-
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	(1,048)	(20)	(278)	(77)	(147)	(466)	(60)	(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 425.380 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	(3,430)	(73)	(945)	(260)	(480)	(1,475)	(196)	(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	-	-	-	-	-	-	-	-



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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	(107,404)	(2,276)	(29,582)	(8,150)	(15,045)	(46,182)	(6,142)	(27)
2831000	AC DEF IN TX UTIL 287739	DTL 320.280 Reg Asset FAS 158 Post-Ret	SO	608	13	167	46	85	261	35	0
2831000	AC DEF IN TX UTIL 287747	DTL 705.240 CA Energy Program	OTHER	(62)	-	-	-	-	-	-	(62)
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	(1,158)	-	-	-	-	-	-	(1,158)
2831000	AC DEF IN TX UTIL 287772	DTL 505.800 State Tax Ded on Fed TR	OTHER	-	-	-	-	-	-	-	-
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 PIt	SG	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287781	DTL 415.870 Def CA	OTHER	(1,407)	-	-	-	-	-	-	(1,407)
2831000	AC DEF IN TX UTIL 287782	DTL 415.871 Def 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 Energy West Mining	SE	(67,029)	(920)	(16,587)	(5,021)	(11,177)	(28,930)	(4,372)	(23)
2831000	AC DEF IN TX UTIL 287841	DTL 415.411 ContraRA DeerCreekAband CA	CA	603	603	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287842	DTL 415.412 ContraRA DeerCreekAband ID	IDU	466	-	-	-	-	466	-	-
2831000	AC DEF IN TX UTIL 287843	DTL 415.413 ContraRA DeerCreekAband OR	OR	1,951	-	1,951	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287844	DTL 415.414 ContraRA DeerCreekAband UT	UT	880	-	-	-	880	-	-	-
2831000	AC DEF IN TX UTIL 287845	DTL 415.415 ContraRA DeerCreekAband WA	WA	2,706	-	-	2,706	-	-	-	-
2831000	AC DEF IN TX UTIL 287846	DTL 415.416 ContraRA DeerCreekAband WY	WYU	221	-	-	-	221	-	-	-
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	SO	(1,549)	(33)	(427)	(118)	(217)	(666)	(89)	(0)
2831000	AC DEF IN TX UTIL 287849	DTL 415.424 ContraRA DeerCreekAband	SE	24,449	336	6,050	1,831	4,077	10,552	1,595	8
2831000	AC DEF IN TX UTIL 287850	DTL 415.425 Contra RA UMWA Pension	OTHER	1,168	-	-	-	-	-	-	1,168
2831000	AC DEF IN TX UTIL 287851	DTL 415.417 Contra RA UMWA Pension CA	OTHER	444	-	-	-	-	-	-	444
2831000	AC DEF IN TX UTIL 287855	DTL 415.421 Contra RA UMWA Pension WA	OTHER	1,991	-	-	-	-	-	-	1,991
2831000	AC DEF IN TX UTIL 287857	DTL 415.545 Reg Asset WA Merwin Project	OTHER	1	-	-	-	-	-	-	1
2831000	AC DEF IN TX UTIL 287858	DTL 415.676 RA Pref Stock Redemption-WY	OTHER	(33)	-	-	-	-	-	-	(33)
2831000	AC DEF IN TX UTIL 287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER	(359)	-	-	-	-	-	-	(359)



Deferred Income Tax Balance
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL 287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	(112)	-	-	-	-	-	-	(112)
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	(10)	-	-	-	-	(10)	-	-
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	(315)	-	-	-	-	(315)	-	-
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	(1,256)	-	-	-	-	-	-	(1,256)
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 Req Adj-WY	WYU	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287882	DTL 415.876 Deferred Net Power Costs-OR	OTHER	(524)	-	-	-	-	-	-	(524)
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	(168)	-	-	-	-	-	-	(168)
2831000	AC DEF IN TX UTIL 287888	DTL 415.882 Def of Excess RECs WA	OTHER	(13)	-	-	-	-	-	-	(13)
2831000	AC DEF IN TX UTIL 287889	DTL 415.883 Def of Excess RECs WY	OTHER	(120)	-	-	-	-	-	-	(120)
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	(10,593)	-	-	-	-	-	-	(10,593)
2831000	AC DEF IN TX UTIL 287897	DTL 425.400 RA - UT Klamath Relicensing	OTHER	(3,405)	-	-	-	-	-	-	(3,405)
2831000	AC DEF IN TX UTIL 287899	DTL 415.878 RA-UT Liq Damages	UT	(125)	-	-	-	(125)	-	-	-
2831000	AC DEF IN TX UTIL 287903	DTL 415.879 RA-Liq Damages N2-WY	WYP	(20)	-	-	(20)	-	-	-	-
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 Prog	UT	(416)	-	-	-	(416)	-	-	-
2831000	AC DEF IN TX UTIL 287907	DTL 210.185-Prepaid Aircraft Maint Cost	SG	(30)	(0)	(8)	(2)	(5)	(13)	(2)	(0)
2831000	AC DEF IN TX UTIL 287908	DTL 210.190 - Prepaid Water Rights	SG	(146)	(2)	(38)	(11)	(22)	(63)	(9)	(0)
2831000	AC DEF IN TX UTIL 287909	DTL 210.195 - Prepaid Surety Bond Costs	SO	-	-	-	-	-	-	-	-
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	(2,404)	-	(2,404)	-	-	-	-	-
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	(246)	-	-	-	-	-	-	(246)
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 Sttmt Loss-CC-UT	UT	(344)	-	-	-	(344)	-	-	-
2831000	AC DEF IN TX UTIL 287934	DTL 320.283-RA PostRet Sttmt Loss-CC-WY	WYU	(3)	-	-	-	(3)	-	-	-
2831000	AC DEF IN TX UTIL 287935	DTL 415.936 RA - Carbon Plt Decom/Inv	SG	(848)	(12)	(223)	(65)	(129)	(368)	(50)	(0)
2831000	AC DEF IN TX UTIL 287939	DTL 415.115 RA-UT STEP Pilot Program	OTHER	3,246	-	-	-	-	-	-	3,246
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	(301)	-	-	-	-	-	-	(301)
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	-	-	-	-	-	-	-	-



Deferred Income Tax Balance
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
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	-	-	-	-	-	-	-	-	-
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	(3,246)	-	-	-	-	-	-	-	(3,246)
2831000	AC DEF IN TX UTIL	287975	DTL 415.655 RA - CA GHG Allowances	OTHER	(32)	-	-	-	-	-	-	-	(32)
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	(27)	-	-	-	-	-	-	-	(27)
2831000	AC DEF IN TX UTIL	287978	DTL 415.906 RA OR RECs in Rate - NC	OTHER	(15)	-	-	-	-	-	-	-	(15)
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	6	-	-	-	-	-	6	-	-
2831000	AC DEF IN TX UTIL	287982	DTL 415.921 RA-Depreciation Increase-UT	UT	(378)	-	-	-	-	(378)	-	-	-
2831000	AC DEF IN TX UTIL	287983	DTL 415.922 RA-Depreciation Increase-WY	WYP	(1,305)	-	-	-	(1,305)	-	-	-	-
2831000	AC DEF IN TX UTIL	287984	DTL 415.923 RA-Carbon Unrec Plant - ID	IDU	(177)	-	-	-	-	-	(177)	-	-
2831000	AC DEF IN TX UTIL	287985	DTL 415.924 RA-Carbon Unrec Plant - UT	UT	(1,270)	-	-	-	-	(1,270)	-	-	-
2831000	AC DEF IN TX UTIL	287986	DTL 415.925 RA-Carbon Unrec Plant - WY	WYP	(427)	-	-	-	(427)	-	-	-	-
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	287996	DTL 415.675 RA Pref Stock Redemption-UT	OTHER	(96)	-	-	-	-	-	-	-	(96)
2831000	AC DEF IN TX UTIL	287997	DTL 415.862 RA-CA Mobile Home Park Conv	OTHER	(49)	-	-	-	-	-	-	-	(49)
2831000 Total					(216,779)	(2,940)	(50,291)	(10,686)	(29,795)	(84,176)	(10,692)	(50)	(28,148)
Grand Total					(4,083,288)	(87,370)	(1,090,653)	(247,307)	(589,514)	(1,786,443)	(234,488)	(9,696)	23,376



Investment Tax Credit Balance

13 Month Average: 12/2019

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account		FERC Secondary Acct		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	(43)	(1)	(7)	(2)	(7)	(20)	(6)	-	-
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	(129)	(2)	(34)	(10)	(20)	(56)	(8)	(0)	-
2551000	ACC DEF ITC - FED	285621	Accum Def ITC - Solar Arrays - 2014	SG	(87)	(1)	(23)	(7)	(13)	(38)	(5)	(0)	-
2551000 Total					(259)	(4)	(64)	(18)	(40)	(114)	(19)	(0)	-
2552000	ACC DEF ITC-IDAHO	285612	Acc Def Idaho ITC-ID situs ATL	IDU	(38)	-	-	-	-	-	(38)	-	-
2552000 Total					(38)	-	-	-	-	-	(38)	-	-
Grand Total					(297)	(4)	(64)	(18)	(40)	(114)	(57)	(0)	-

B20. CUSTOMER ADVANCES



Customer Advances
 13 Month Average: 12/2019
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account		FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	CN	-	-	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	IDU	-	-	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	OR	-	-	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	CA	-	-	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	SG	-	-	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WYU	-	-	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	UT	-	-	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WA	-	-	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WYP	-	-	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	IDU	-	-	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	OR	(5,181)	-	(5,181)	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	CA	-	-	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	SG	(36,740)	(529)	(9,670)	(2,819)	(5,580)	(4,715)	(15,957)	(2,172)	(865)	(13)	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WYU	-	-	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	UT	(1,189)	-	-	-	-	-	(1,189)	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WA	-	-	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WYP	-	-	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210552	Transm Payments Received-Studies_Other	SG	-	-	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	210553	Transmission Payments Received - Capital	SG	(4,221)	(61)	(1,111)	(324)	(641)	(542)	(1,833)	(249)	(99)	(2)	-
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	UT	(329)	-	-	-	-	-	(329)	-	-	-	-
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	WA	(1)	-	-	(1)	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	215438	So. OR Solar Project	SG	-	-	-	-	-	-	-	-	-	-	-
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	SG	(26,681)	(384)	(7,022)	(2,047)	(4,052)	(3,424)	(11,589)	(1,577)	(628)	(10)	-
2520000 Total					(74,342)	(973)	(22,984)	(5,191)	(10,274)	(8,681)	(30,897)	(3,998)	(1,593)	(24)	-
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	CN	-	-	-	-	-	-	-	-	-	-	-
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	IDU	-	-	-	-	-	-	-	-	-	-	-
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	CA	-	-	-	-	-	-	-	-	-	-	-
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	UT	-	-	-	-	-	-	-	-	-	-	-
2521000 Total					-	-	-	-	-	-	-	-	-	-	-
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	CN	-	-	-	-	-	-	-	-	-	-	-
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	OR	-	-	-	-	-	-	-	-	-	-	-
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	CA	-	-	-	-	-	-	-	-	-	-	-
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	UT	-	-	-	-	-	-	-	-	-	-	-
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	WA	-	-	-	-	-	-	-	-	-	-	-
2521100 Total					-	-	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	CN	-	-	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	IDU	-	-	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	OR	-	-	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	CA	-	-	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	WYU	-	-	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	UT	-	-	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	WA	-	-	-	-	-	-	-	-	-	-	-
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	WYP	-	-	-	-	-	-	-	-	-	-	-
2523990 Total					-	-	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	2524000/0	CN	-	-	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	2524000/0	IDU	-	-	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	2524000/0	OR	-	-	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	2524000/0	CA	-	-	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	2524000/0	UT	-	-	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	2524000/0	WA	-	-	-	-	-	-	-	-	-	-	-
2524000	CUST ADV REIMB-CSS	0	2524000/0	WYP	-	-	-	-	-	-	-	-	-	-	-
2524000 Total					-	-	-	-	-	-	-	-	-	-	-
2529000	UNDT PAY NONREFUND	0	2529000/0	CN	-	-	-	-	-	-	-	-	-	-	-
2529000 Total					-	-	-	-	-	-	-	-	-	-	-
Grand Total					(74,342)	(973)	(22,984)	(5,191)	(10,274)	(8,681)	(30,897)	(3,998)	(1,593)	(24)	-