



Washington Jurisdiction
RESULTS OF OPERATIONS

For Period Ended
June 30, 2020

1. SUMMARY

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - West Control Area
Twelve Months Ended June 2020

	(1) Unadjusted Results	(2) Restating Adjustments	(3) Total Restated Actual Results	(4) Pro Forma Adjustments	(5) Total Normalized Results
1 Operating Revenues:					
2 General Business Revenues	301,562,774	15,544,259	317,107,033	8,709,056	325,816,089
3 Interdepartmental	-	-	-	-	-
4 Special Sales	11,877,528	-	11,877,528	3,142,058	15,019,586
5 Other Operating Revenues	11,175,911	(230,422)	10,945,489	(188,802)	10,756,687
6 Total Operating Revenues	<u>324,616,213</u>	<u>15,313,837</u>	<u>339,930,050</u>	<u>11,662,312</u>	<u>351,592,362</u>
7					
8 Operating Expenses:					
9 Steam Production	63,596,446	(517,839)	63,078,608	139,464	63,218,072
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	7,750,516	39,530	7,790,047	40,080	7,830,127
12 Other Power Supply	65,012,663	(861,358)	64,151,305	11,655,156	75,806,460
13 Transmission	32,939,443	153,920	33,093,362	(721,933)	32,371,430
14 Distribution	11,846,557	(1,005,880)	10,840,677	254,598	11,095,275
15 Customer Accounting	6,235,871	(174,404)	6,061,467	44,493	6,105,960
16 Customer Service & Info	912,292	27,681	939,973	15,776	955,749
17 Sales	-	-	-	-	-
18 Administrative & General	8,814,076	905,631	9,719,707	33,692	9,753,399
19 Total O&M Expenses	197,107,864	(1,432,718)	195,675,146	11,461,325	207,136,471
20 Depreciation	50,166,715	(646,821)	49,519,894	33,040,015	82,559,909
21 Amortization	4,411,904	78,910	4,490,814	44,479	4,535,293
22 Taxes Other Than Income	22,249,373	83,767	22,333,140	1,881,291	24,214,430
23 Income Taxes - Federal	9,103,230	1,537,369	10,640,598	(6,352,678)	4,287,920
24 Income Taxes - State	-	-	-	-	-
25 Income Taxes - Def Net	(6,189,318)	2,451,815	(3,737,503)	(5,354,407)	(9,091,909)
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	73,505	188,777	262,282	(4)	262,278
28 Total Operating Expenses:	<u>276,923,272</u>	<u>2,261,099</u>	<u>279,184,371</u>	<u>34,720,020</u>	<u>313,904,391</u>
29					
30 Operating Rev For Return:	<u>47,692,941</u>	<u>13,052,738</u>	<u>60,745,679</u>	<u>(23,057,708)</u>	<u>37,687,971</u>
31					
32 Rate Base:					
33 Electric Plant In Service	1,961,342,182	16,605,947	1,977,948,130	14,152,743	1,992,100,872
34 Plant Held for Future Use	36,391	-	36,391	-	36,391
35 Misc Deferred Debits	5,788,219	(4,994,568)	793,651	(111,107)	682,544
36 Elec Plant Acq Adj	-	-	-	-	-
37 Pensions	-	-	-	-	-
38 Prepayments	2,360,952	(2,360,952)	0	-	0
39 Fuel Stock	5,912,871	(5,912,871)	-	-	-
40 Material & Supplies	9,543,931	(9,543,931)	0	-	0
41 Working Capital	1,612,591	16,518,468	18,131,059	-	18,131,059
42 Weatherization	2,965	-	2,965	-	2,965
43 Misc Rate Base	-	-	-	-	-
44 Total Electric Plant:	<u>1,986,600,103</u>	<u>10,312,093</u>	<u>1,996,912,196</u>	<u>14,041,636</u>	<u>2,010,953,831</u>
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(743,584,890)	5,027,893	(738,556,997)	(52,278,756)	(790,835,753)
48 Accum Prov For Amort	(67,875,777)	(1,591,877)	(69,467,654)	(21,028)	(69,488,683)
49 Accum Def Income Tax	(153,875,889)	14,411,370	(139,464,519)	29,293,399	(110,171,119)
50 Unamortized ITC	(17,704)	-	(17,704)	-	(17,704)
51 Customer Adv For Const	24,957	(1,921,737)	(1,896,780)	-	(1,896,780)
52 Customer Service Deposits	-	(2,646,415)	(2,646,415)	-	(2,646,415)
53 Misc Rate Base Deductions	(135,669,393)	(44,350,628)	(180,020,021)	(8,854,672)	(188,874,693)
54					
55 Total Rate Base Deductions	<u>(1,100,998,696)</u>	<u>(31,071,394)</u>	<u>(1,132,070,090)</u>	<u>(31,861,057)</u>	<u>(1,163,931,147)</u>
56					
57 Total Rate Base:	<u>885,601,407</u>	<u>(20,759,301)</u>	<u>864,842,106</u>	<u>(17,819,421)</u>	<u>847,022,685</u>
58					
59 Return on Rate Base	5.39%		7.02%		4.45%
60 Return on Equity	5.60%	3.337%	8.94%	-5.24%	3.69%
61					
62 TAX CALCULATION:					
63 Operating Revenue	50,606,852	17,041,922	67,648,774	(34,764,793)	32,883,982
64 Other Deductions					
65 Interest (AFUDC)	(5,523,456)	-	(5,523,456)	-	(5,523,456)
66 Interest	23,529,892	(749,684)	22,780,209	(469,381)	22,310,828
67 Schedule "M" Additions	99,107,328	(10,528,248)	88,579,081	29,499,507	118,078,587
68 Schedule "M" Deductions	77,436,406	(57,445)	77,378,961	1,406,077	78,785,038
69 Income Before Tax	<u>54,271,338</u>	<u>7,320,803</u>	<u>61,592,141</u>	<u>(6,201,982)</u>	<u>55,390,159</u>
70					
71 State Income Taxes	-	-	-	-	-
72 Taxable Income	<u>54,271,338</u>	<u>7,320,803</u>	<u>61,592,141</u>	<u>(6,201,982)</u>	<u>55,390,159</u>
73					
74 Federal Income Taxes + Other	<u>9,103,230</u>	<u>1,537,369</u>	<u>10,640,598</u>	<u>(6,352,678)</u>	<u>4,287,920</u>

WASHINGTON SUMMARY OF ADJUSTMENTS TOTAL

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	24,253,314	48,005,890	(32,461,632)	-	-	-	8,709,056
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	3,142,058	-	-	3,142,058	-	-	-
5 Other Operating Revenues	(419,224)	(49,723)	(391,216)	-	-	-	21,715
6 Total Operating Revenues	26,976,149	47,956,168	(32,852,848)	3,142,058	-	-	8,730,771
7							
8 Operating Expenses:							
9 Steam Production	(378,375)	-	95,446	(500,412)	26,592	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	79,610	-	57,850	-	21,760	-	-
12 Other Power Supply	10,793,798	-	230,639	10,556,025	7,133	-	-
13 Transmission	(568,013)	-	168,704	(742,139)	5,421	-	-
14 Distribution	(751,282)	-	(963,128)	-	211,846	-	-
15 Customer Accounting	(129,911)	-	(158,509)	-	28,598	-	-
16 Customer Service & Info	43,457	-	30,775	-	12,682	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	939,323	-	933,469	(5,355)	11,209	-	-
19 Total O&M Expenses	10,028,607	-	395,246	9,308,119	325,241	-	-
20 Depreciation	32,393,194	-	(512,604)	(368,898)	33,120,176	-	154,520
21 Amortization	123,389	-	-	-	123,389	-	-
22 Taxes Other Than Income	1,965,057	-	-	(34,372)	-	1,999,430	-
23 Income Taxes: Federal	(4,815,309)	10,070,794	(6,899,878)	(1,272,904)	(7,025,461)	(492,550)	804,689
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(2,902,591)	3	30,242	65,634	(28,085)	(4,103,046)	1,132,662
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	188,773	(4)	139,501	-	-	-	49,276
28 Total Operating Expenses:	36,981,119	10,070,792	(6,847,493)	7,697,579	26,515,260	(2,596,167)	2,141,147
29							
30 Operating Rev For Return:	(10,004,970)	37,885,375	(26,005,355)	(4,555,521)	(26,515,260)	2,596,167	6,589,623
31							
32 Rate Base:							
33 Electric Plant In Service	30,758,690	-	-	(29,252,135)	-	-	60,010,824
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(5,105,675)	-	-	-	-	-	(5,105,675)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	(2,360,952)	-	-	-	-	-	(2,360,952)
39 Fuel Stock	(5,912,871)	-	-	-	-	-	(5,912,871)
40 Material & Supplies	(9,543,931)	-	-	-	-	-	(9,543,931)
41 Working Capital	16,518,468	-	-	-	-	-	16,518,468
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	24,353,729	-	-	(29,252,135)	-	-	53,605,864
45							
46 Deductions:							
47 Accum Prov For Deprec	(47,250,863)	-	-	22,160,273	(8,369,623)	-	(61,041,513)
48 Accum Prov For Amort	(1,612,905)	-	-	-	(1,612,905)	-	-
49 Accum Def Income Tax	43,704,770	5	(526,704)	1,801,409	465,646	39,509,674	2,454,739
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	(1,921,737)	-	-	-	-	-	(1,921,737)
52 Customer Service Deposits	(2,646,415)	-	-	-	-	-	(2,646,415)
53 Miscellaneous Deductions	(53,205,300)	(19)	-	-	-	(45,349,853)	(7,855,428)
54							
55 Total Deductions:	(62,932,451)	(14)	(526,704)	23,961,682	(9,516,882)	(5,840,179)	(71,010,355)
56							
57 Total Rate Base:	(38,578,722)	(14)	(526,704)	(5,290,453)	(9,516,882)	(5,840,179)	(17,404,491)
58							
59							
60 Estimated ROE impact	-1.91%	8.71%	-5.98%	-0.99%	-6.04%	0.67%	1.77%
61 Estimated Price Change	9,552,105	(50,340,663)	34,503,847	5,540,033	34,309,346	(4,016,184)	(10,444,273)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(17,722,870)	47,956,172	(32,874,991)	(5,762,791)	(33,568,806)	(1,999,430)	8,526,975
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(1,219,065)	-	(580)	-	-	(1,218,485)	-
70 Schedule "M" Additions	18,971,259	-	(306,308)	(52,188)	384,347	22,484,335	(3,538,927)
72 Schedule "M" Deductions	1,348,632	9	(324,158)	246,469	270,118	-	1,156,194
73 Income Before Tax	1,118,821	47,956,163	(32,856,561)	(6,061,448)	(33,454,577)	21,703,390	3,831,853
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	1,118,821	47,956,163	(32,856,561)	(6,061,448)	(33,454,577)	21,703,390	3,831,853
78							
79 Federal Income Taxes	(4,815,309)	10,070,794	(6,899,878)	(1,272,904)	(7,025,461)	(492,550)	804,689

	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	15,544,259	48,005,890	(32,461,632)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(230,422)	160,795	(391,216)	-	-	-	-
6 Total Operating Revenues	15,313,837	48,166,685	(32,852,848)	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(517,839)	-	65,221	(583,059)	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	39,530	-	39,530	-	-	-	-
12 Other Power Supply	(861,358)	-	213,274	(1,074,632)	-	-	-
13 Transmission	153,920	-	153,920	-	-	-	-
14 Distribution	(1,005,880)	-	(1,005,880)	-	-	-	-
15 Customer Accounting	(174,404)	-	(174,404)	-	-	-	-
16 Customer Service & Info	27,681	-	27,681	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	905,631	-	910,986	(5,355)	-	-	-
19 Total O&M Expenses	(1,432,718)	-	230,327	(1,663,046)	-	-	-
20 Depreciation	(646,821)	-	(512,604)	(368,898)	80,161	-	154,520
21 Amortization	78,910	-	-	-	78,910	-	-
22 Taxes Other Than Income	83,767	-	-	(34,372)	-	118,139	-
23 Income Taxes: Federal	1,537,369	10,115,004	(6,865,245)	371,208	(0)	(2,036,550)	(47,048)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	2,451,815	-	30,242	65,634	(39,110)	2,411,781	(16,732)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	188,777	-	139,501	-	-	-	49,276
28 Total Operating Expenses:	2,261,099	10,115,004	(6,977,779)	(1,629,474)	119,961	493,370	140,016
29							
30 Operating Rev For Return:	13,052,738	38,051,681	(25,875,069)	1,629,474	(119,961)	(493,370)	(140,016)
31							
32 Rate Base:							
33 Electric Plant In Service	16,605,947	-	-	(29,252,135)	-	-	45,858,082
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(4,994,568)	-	-	-	-	-	(4,994,568)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	(2,360,952)	-	-	-	-	-	(2,360,952)
39 Fuel Stock	(5,912,871)	-	-	-	-	-	(5,912,871)
40 Material & Supplies	(9,543,931)	-	-	-	-	-	(9,543,931)
41 Working Capital	16,518,468	-	-	-	-	-	16,518,468
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	10,312,093	-	-	(29,252,135)	-	-	39,564,228
45							
46 Deductions:							
47 Accum Prov For Deprec	5,027,893	-	-	22,160,273	40,202,257	-	(57,334,637)
48 Accum Prov For Amort	(1,591,877)	-	-	-	(1,591,877)	-	-
49 Accum Def Income Tax	14,411,370	-	(526,704)	1,801,409	39,110	12,629,975	467,580
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	(1,921,737)	-	-	-	-	-	(1,921,737)
52 Customer Service Deposits	(2,646,415)	-	-	-	-	-	(2,646,415)
53 Miscellaneous Deductions	(44,350,628)	-	-	-	-	(45,349,853)	999,225
54							
55 Total Deductions:	(31,071,394)	-	(526,704)	23,961,682	38,649,490	(32,719,878)	(60,435,985)
56							
57 Total Rate Base:	(20,759,301)	-	(526,704)	(5,290,453)	38,649,490	(32,719,878)	(20,871,757)
58							
59							
60 Estimated ROE impact	3.34%	8.75%	-5.95%	0.44%	-0.49%	0.30%	0.23%
61 Estimated Price Change	(19,357,633)	(50,561,643)	34,330,729	(2,678,355)	3,908,387	(2,518,245)	(1,838,505)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	17,041,922	48,166,685	(32,710,072)	2,066,316	(159,071)	(118,139)	(203,796)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(749,684)	-	(580)	-	-	(749,104)	-
70 Schedule "M" Additions	(10,528,248)	-	(306,308)	(52,188)	159,071	(10,328,823)	-
72 Schedule "M" Deductions	(57,445)	-	(324,158)	246,469	-	-	20,244
73 Income Before Tax	7,320,803	48,166,685	(32,691,642)	1,767,658	(0)	(9,697,858)	(224,040)
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	7,320,803	48,166,685	(32,691,642)	1,767,658	(0)	(9,697,858)	(224,040)
78							
79 Federal Income Taxes	1,537,369	10,115,004	(6,865,245)	371,208	(0)	(2,036,550)	(47,048)

	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	8,709,056	-	-	-	-	-	8,709,056
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	3,142,058	-	-	3,142,058	-	-	-
5 Other Operating Revenues	(188,802)	(210,517)	-	-	-	-	21,715
6 Total Operating Revenues	11,662,312	(210,517)	-	3,142,058	-	-	8,730,771
7							
8 Operating Expenses:							
9 Steam Production	139,464	-	30,225	82,647	26,592	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	40,080	-	18,320	-	21,760	-	-
12 Other Power Supply	11,655,156	-	17,366	11,630,657	7,133	-	-
13 Transmission	(721,933)	-	14,784	(742,139)	5,421	-	-
14 Distribution	254,598	-	42,752	-	211,846	-	-
15 Customer Accounting	44,493	-	15,895	-	28,598	-	-
16 Customer Service & Info	15,776	-	3,094	-	12,682	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	33,692	-	22,483	-	11,209	-	-
19 Total O&M Expenses	11,461,325	-	164,918	10,971,165	325,241	-	-
20 Depreciation	33,040,015	-	-	-	33,040,015	-	-
21 Amortization	44,479	-	-	-	44,479	-	-
22 Taxes Other Than Income	1,881,291	-	-	-	-	1,881,291	-
23 Income Taxes: Federal	(6,352,678)	(44,210)	(34,633)	(1,644,112)	(7,025,461)	1,544,000	851,738
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(5,354,407)	3	-	-	11,025	(6,514,828)	1,149,394
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(4)	(4)	-	-	-	-	-
28 Total Operating Expenses:	34,720,020	(44,211)	130,286	9,327,053	26,395,299	(3,089,537)	2,001,131
29							
30 Operating Rev For Return:	(23,057,708)	(166,306)	(130,286)	(6,184,994)	(26,395,299)	3,089,537	6,729,639
31							
32 Rate Base:							
33 Electric Plant In Service	14,152,743	-	-	-	-	-	14,152,743
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(111,107)	-	-	-	-	-	(111,107)
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:	14,041,636	-	-	-	-	-	14,041,636
45							
46 Deductions:							
47 Accum Prov For Deprec	(52,278,756)	-	-	-	(48,571,880)	-	(3,706,876)
48 Accum Prov For Amort	(21,028)	-	-	-	(21,028)	-	-
49 Accum Def Income Tax	29,293,399	5	-	-	426,536	26,879,699	1,987,159
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(8,854,672)	(19)	-	-	-	-	(8,854,653)
54							
55 Total Deductions:	(31,861,057)	(14)	-	-	(48,166,372)	26,879,699	(10,574,370)
56							
57 Total Rate Base:	(17,819,421)	(14)	-	-	(48,166,372)	26,879,699	3,467,265
58							
59							
60 Estimated ROE impact	-5.24%	-0.04%	-0.03%	-1.46%	-5.74%	0.27%	1.52%
61 Estimated Price Change	28,909,737	220,980	173,118	8,218,388	30,400,959	(1,497,939)	(8,605,768)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(34,764,793)	(210,513)	(164,918)	(7,829,107)	(33,409,735)	(1,881,291)	8,730,771
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(469,381)	-	-	-	-	(469,381)	-
70 Schedule "M" Additions	29,499,507	-	-	-	225,276	32,813,158	(3,538,927)
72 Schedule "M" Deductions	1,406,077	9	-	-	270,118	-	1,135,950
73 Income Before Tax	(6,201,982)	(210,522)	(164,918)	(7,829,107)	(33,454,577)	31,401,248	4,055,894
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	(6,201,982)	(210,522)	(164,918)	(7,829,107)	(33,454,577)	31,401,248	4,055,894
78							
79 Federal Income Taxes	(6,352,678)	(44,210)	(34,633)	(1,644,112)	(7,025,461)	1,544,000	851,738

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - West Control Area
Twelve Months Ended June 2020

	(1) Unadjusted Results	(2) Restating Adjustments ⁽¹⁾	(3) Total Restated Actual Results ⁽²⁾	(4) Temp. Normalizing Adjustments	(5) Total Restated Results ⁽³⁾
1 Operating Revenues:					
2 General Business Revenues	301,562,774	12,494,243	314,057,018	3,050,015	317,107,033
3 Interdepartmental	-	-	-	-	-
4 Special Sales	11,877,528	-	11,877,528	-	11,877,528
5 Other Operating Revenues	11,175,911	(230,422)	10,945,489	-	10,945,489
6 Total Operating Revenues	324,616,213	12,263,822	336,880,035	3,050,015	339,930,050
7					
8 Operating Expenses:					
9 Steam Production	63,596,446	(517,839)	63,078,608	-	63,078,608
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	7,750,516	39,530	7,790,047	-	7,790,047
12 Other Power Supply	65,012,663	213,274	65,225,936	(1,074,632)	64,151,305
13 Transmission	32,939,443	153,920	33,093,362	-	33,093,362
14 Distribution	11,846,557	(1,005,880)	10,840,677	-	10,840,677
15 Customer Accounting	6,235,871	(174,404)	6,061,467	-	6,061,467
16 Customer Service & Info	912,292	27,681	939,973	-	939,973
17 Sales	-	-	-	-	-
18 Administrative & General	8,814,076	905,631	9,719,707	-	9,719,707
19 Total O&M Expenses	197,107,864	(358,087)	196,749,777	(1,074,632)	195,675,146
20 Depreciation	50,166,715	(646,821)	49,519,894	-	49,519,894
21 Amortization	4,411,904	78,910	4,490,814	-	4,490,814
22 Taxes Other Than Income	22,249,373	83,767	22,333,140	-	22,333,140
23 Income Taxes - Federal	9,103,230	671,193	9,774,422	866,176	10,640,598
24 Income Taxes - State	-	-	-	-	-
25 Income Taxes - Def Net	(6,189,318)	2,451,815	(3,737,503)	-	(3,737,503)
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	73,505	188,777	262,282	-	262,282
28 Total Operating Expenses:	276,923,272	2,469,554	279,392,827	(208,456)	279,184,371
29					
30 Operating Rev For Return:	47,692,941	9,794,268	57,487,208	3,258,471	60,745,679
31					
32 Rate Base:					
33 Electric Plant In Service	1,961,342,182	16,605,947	1,977,948,130	-	1,977,948,130
34 Plant Held for Future Use	36,391	-	36,391	-	36,391
35 Misc Deferred Debits	5,788,219	(4,994,568)	793,651	-	793,651
36 Elec Plant Acq Adj	-	-	-	-	-
37 Pensions	-	-	-	-	-
38 Prepayments	2,360,952	(2,360,952)	0	-	0
39 Fuel Stock	5,912,871	(5,912,871)	-	-	-
40 Material & Supplies	9,543,931	(9,543,931)	0	-	0
41 Working Capital	1,612,591	16,518,468	18,131,059	-	18,131,059
42 Weatherization	2,965	-	2,965	-	2,965
43 Misc Rate Base	-	-	-	-	-
44 Total Electric Plant:	1,986,600,103	10,312,093	1,996,912,196	-	1,996,912,196
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(743,584,890)	5,027,893	(738,556,997)	-	(738,556,997)
48 Accum Prov For Amort	(67,875,777)	(1,591,877)	(69,467,654)	-	(69,467,654)
49 Accum Def Income Tax	(153,875,889)	14,411,370	(139,464,519)	-	(139,464,519)
50 Unamortized ITC	(17,704)	-	(17,704)	-	(17,704)
51 Customer Adv For Const	24,957	(1,921,737)	(1,896,780)	-	(1,896,780)
52 Customer Service Deposits	-	(2,646,415)	(2,646,415)	-	(2,646,415)
53 Misc Rate Base Deductions	(135,669,393)	(44,350,628)	(180,020,021)	-	(180,020,021)
54					
55 Total Rate Base Deductions	(1,100,998,696)	(31,071,394)	(1,132,070,090)	-	(1,132,070,090)
56					
57 Total Rate Base:	885,601,407	(20,759,301)	864,842,106	-	864,842,106
58					
59 Return on Rate Base	5.39%		6.65%		7.02%
60 Return on Equity	5.60%	2.570%	8.17%	0.77%	8.94%
61					
62 TAX CALCULATION:					
63 Operating Revenue	50,606,852	12,917,276	63,524,128	4,124,647	67,648,774
64 Other Deductions					
65 Interest (AFUDC)	(5,523,456)	-	(5,523,456)	-	(5,523,456)
66 Interest	23,529,892	(749,684)	22,780,209	-	22,780,209
67 Schedule "M" Additions	99,107,328	(10,528,248)	88,579,081	-	88,579,081
68 Schedule "M" Deductions	77,436,406	(57,445)	77,378,961	-	77,378,961
69 Income Before Tax	54,271,338	3,196,156	57,467,495	4,124,647	61,592,141
70					
71 State Income Taxes	-	-	-	-	-
72 Taxable Income	54,271,338	3,196,156	57,467,495	4,124,647	61,592,141
73					
74 Federal Income Taxes + Other	9,103,230	671,193	9,774,422	866,176	10,640,598

(1) Restating adjustments in Column (2) exclude temperature normalizing adjustments

(2) ROE calculated in Column (3) is for the purpose of the Decoupling Mechanism earnings test.

(3) Column (5) reflects fully restated actual earnings.

2. RESULTS OF OPERATIONS

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	JUNE 2020
FILE:	WA JAM June 2020 Result
PREPARED BY:	Revenue Requirement Department
DATE:	October 26, 2020
TIME:	5:23:07 PM
TYPE OF AVG:	AVERAGE-OF-MONTHLY-AVERAGES
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	21.000%
STATE EFFECTIVE RATE	0.000%
TAX GROSS UP FACTOR	1.266
FEDERAL/STATE COMBINED RATE	21.000%

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	50.88%	5.18%	2.63%
PREFERRED	0.02%	6.75%	0.00%
COMMON	49.10%	9.50%	4.66%
	<u>100.00%</u>		<u>7.30%</u>

OTHER INFORMATION

Notes:
- Total Company results only include West Control Area net power costs.
- The overall rate of return above has been rounded to two decimals.
- All components of the capital structure in the table above are consistent with Order 12 in UE-152253 issued 9-1-2016.

JUNE 2020 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:		Ref	UNADJUSTED RESULTS			WASHINGTON	
			TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	4,632,439,937	4,330,877,163	301,562,774	24,253,314	325,816,089
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	66,869,414	54,991,886	11,877,528	3,142,058	15,019,586
5	Other Operating Revenues	2.4	180,929,201	169,753,290	11,175,911	(419,224)	10,756,687
6	Total Operating Revenues	2.4	4,880,238,552	4,555,622,339	324,616,213	26,976,149	351,592,362
7							
8	Operating Expenses:						
9	Steam Production	2.6	518,976,530	455,380,084	63,596,446	(378,375)	63,218,072
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.9	46,102,511	38,351,995	7,750,516	79,610	7,830,127
12	Other Power Supply	2.10	293,586,145	228,573,482	65,012,663	10,793,798	75,806,460
13	Transmission	2.12	190,763,335	157,823,893	32,939,443	(568,013)	32,371,430
14	Distribution	2.13	193,041,936	181,195,378	11,846,557	(751,282)	11,095,275
15	Customer Accounts	2.14	76,369,515	70,133,644	6,235,871	(129,911)	6,105,960
16	Customer Service	2.14	101,734,829	100,822,537	912,292	43,457	955,749
17	Sales	2.15	0	0	0	0	0
18	Administrative & General	2.16	133,300,680	124,486,604	8,814,076	939,323	9,753,399
19							
20	Total O & M Expenses	2.16	1,553,875,481	1,356,767,617	197,107,864	10,028,607	207,136,471
21							
22	Depreciation	2.18	728,329,028	678,162,313	50,166,715	32,393,194	82,559,909
23	Amortization Expense	2.19	53,970,333	49,558,429	4,411,904	123,389	4,535,293
24	Taxes Other Than Income	2.19	200,164,898	177,915,525	22,249,373	1,965,057	24,214,430
25	Income Taxes - Federal	2.22	400,363,385	391,260,155	9,103,230	(4,815,309)	4,287,920
26	Income Taxes - State	2.22	90,404,403	90,404,403	0	0	-
27	Income Taxes - Def Net	2.21	(56,017,423)	(49,828,105)	(6,189,318)	(2,902,591)	(9,091,909)
28	Investment Tax Credit Adj.	2.20	(2,520,147)	(2,520,147)	0	0	0
29	Misc Revenue & Expense	2.4	(1,917,881)	(1,991,386)	73,505	188,773	262,278
30							
31	Total Operating Expenses	2.22	2,966,652,075	2,689,728,803	276,923,272	36,981,119	313,904,391
32							
33	Operating Revenue for Return		1,913,586,477	1,865,893,536	47,692,941	(10,004,970)	37,687,971
34							
35	Rate Base:						
36	Electric Plant in Service	2.32	28,338,568,446	26,377,226,263	1,961,342,182	30,758,690	1,992,100,872
37	Plant Held for Future Use	2.33	25,912,199	25,875,808	36,391	0	36,391
38	Misc Deferred Debits	2.35	430,860,011	425,071,792	5,788,219	(5,105,675)	682,544
39	Elec Plant Acq Adj	2.33	22,801,466	22,801,466	0	0	0
40	Pensions	2.33	0	0	0	0	0
41	Prepayments	2.35	56,922,860	54,561,909	2,360,952	(2,360,952)	0
42	Fuel Stock	2.34	170,960,924	165,048,053	5,912,871	(5,912,871)	(0)
43	Material & Supplies	2.34	252,656,713	243,112,782	9,543,931	(9,543,931)	0
44	Working Capital	2.35	9,816,423	8,203,832	1,612,591	16,518,468	18,131,059
45	Weatherization Loans	2.34	(7,782,410)	(7,785,376)	2,965	0	2,965
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		29,300,716,632	27,314,116,529	1,986,600,103	24,353,729	2,010,953,831
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.40	(9,637,604,587)	(8,894,019,697)	(743,584,890)	(47,250,863)	(790,835,753)
52	Accum Prov For Amort	2.41	(636,131,293)	(568,255,516)	(67,875,777)	(1,612,905)	(69,488,683)
53	Accum Def Income Taxes	2.37	(2,629,934,121)	(2,476,058,232)	(153,875,889)	43,704,770	(110,171,119)
54	Unamortized ITC	2.37	(873,906)	(856,202)	(17,704)	0	(17,704)
55	Customer Adv for Const	2.36	(88,968,814)	(88,993,772)	24,957	(1,921,737)	(1,896,780)
56	Customer Service Deposits	2.36	0	0	0	(2,646,415)	(2,646,415)
57	Misc. Rate Base Deductions	2.36	(1,571,816,232)	(1,436,146,839)	(135,669,393)	(53,205,300)	(188,874,693)
58							
59	Total Rate Base Deductions		(14,565,328,953)	(13,464,330,258)	(1,100,998,696)	(62,932,451)	(1,163,931,147)
60							
61	Total Rate Base		14,735,387,679	13,849,786,271	885,601,407	(38,578,722)	847,022,685
62							
63	Return on Rate Base		12.986%		5.39%		4.45%
64							
65	Return on Equity		21.081%		5.60%		3.69%
66	Net Power Costs		493,821,668		112,881,556		119,636,031
67	100 Basis Points in Equity:		72,350,754		4,348,303		4,158,881
68	Revenue Requirement Impact		91,583,232		5,504,181		5,264,407
69	Rate Base Decrease		(536,832,879)		(73,996,371)		(84,179,972)

JUNE 2020 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
219	421	(Gain) / Loss on Sale of Utility Plant							
220		DPW	S		(498,345)	(501,704)	3,359	-	3,359
221		T	DGP		-	-	-	-	-
222		T	CAEE		-	-	-	-	-
223		CUST	CN		-	-	-	-	-
224		PTD	SO		1,013,576	943,425	70,151	139,501	209,652
225		P	CAGW		-	-	-	-	-
226		P	CAGE		(2,433,051)	(2,433,051)	-	-	-
227		P	SG		-	-	-	-	-
228				B6	(1,917,820)	(1,991,329)	73,510	139,501	213,011
229									
230		Total Miscellaneous Revenues			(1,917,881)	(1,991,386)	73,505	139,497	213,002
231		Miscellaneous Expenses							
232	4311	Interest on Customer Deposits							
233		CUST	S		-	-	-	49,276	49,276
234					-	-	-	49,276	49,276
235		Total Miscellaneous Expenses			-	-	-	49,276	49,276
236									
237		Net Misc Revenue and Expense			(1,917,881)	(1,991,386)	73,505	188,773	262,278
238									
239	500	Operation Supervision & Engineering							
240		P	SG		86,023	79,244	6,779	120	6,899
241		P	CAGW		31,652	24,539	7,113	(1,956)	5,157
242		P	CAGE		3,267,248	3,267,248	-	-	-
243		P	JBG		13,667,139	10,595,922	3,071,217	31,893	3,103,110
244		P	CAGE		-	-	-	-	-
245				B2	17,052,062	13,966,953	3,085,108	30,058	3,115,166
246									
247	501	Fuel Related							
248		P	SE		(201,052)	(185,624)	(15,429)	-	(15,429)
249		P	S		1,064,060	1,064,060	-	-	-
250		P	SE		-	-	-	-	-
251		P	CAGW		1,352,729	1,048,750	303,979	(83,982)	219,997
252		P	CAGE		-	-	-	-	-
253		P	CAEW		-	-	-	-	-
254		P	CAEE		16,018,991	16,018,991	-	-	-
255		P	JBE		2,884,149	2,219,993	664,156	1,875	666,031
256		P	CAEE		-	-	-	-	-
257		P	JBG		-	-	-	-	-
258				B2	21,118,877	20,166,170	952,707	(82,107)	870,599
259									
260	501NPC	Fuel Related							
261			S		-	-	-	-	-
262			SE		-	-	-	-	-
263			SE		-	-	-	-	-
264			SE		-	-	-	-	-
265			CAGW		-	-	-	-	-
266			CAGE		-	-	-	-	-
267			CAEW		215,898,172	166,181,552	49,716,620	82,647	49,799,268
268			CAEE		-	-	-	-	-
269			JBE		-	-	-	-	-
270			CAEE		-	-	-	-	-
271			JBG		-	-	-	-	-
272				B2	215,898,172	166,181,552	49,716,620	82,647	49,799,268
273									
274		Total Fuel Related			237,017,049	186,347,722	50,669,327	540	50,669,867
275									
276	502	Steam Expenses							
277		P	SG		-	-	-	-	-
278		P	CAGW		1,068,485	828,380	240,105	(66,335)	173,770
279		P	CAGE		52,725,673	52,725,673	-	-	-
280		P	JBG		17,750,377	13,761,594	3,988,784	-	3,988,784
281		P	CAGE		-	-	-	-	-
282				B2	71,544,535	67,315,646	4,228,889	(66,335)	4,162,554
283									
284	503	Steam From Other Sources							
285		P	SE		-	-	-	-	-
286		P	CAEW		-	-	-	-	-
287		P	CAEE		-	-	-	-	-
288				B2	-	-	-	-	-
289									
290	503NPC	Steam From Other Sources-NPC							
291			SE		-	-	-	-	-
292			CAEW		-	-	-	-	-
293			CAEE	B2	-	-	-	-	-
294					-	-	-	-	-

JUNE 2020 West Control Area
 AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
295									
296	505	Electric Expenses							
297		P SG			-	-	-	-	-
298		P CAGW			41,594	32,247	9,347	(2,582)	6,764
299		P CAGE			1,466,906	1,466,906	-	-	-
300		P JBG			23,944	18,563	5,381	-	5,381
301		P CAGE			-	-	-	-	-
302				B2	1,532,444	1,517,717	14,727	(2,582)	12,145
303									
304	506	Misc. Steam Expense							
305		P SG			-	-	-	-	-
306		P SE			-	-	-	-	-
307		P CAGW			2,521,152	1,954,610	566,542	(156,521)	410,020
308		P CAGE			43,303,998	43,303,998	-	-	-
309		P JBG			(15,780,947)	(12,234,725)	(3,546,222)	13,633	(3,532,589)
310		P CAGE			-	-	-	-	-
311				B2	30,044,202	33,023,883	(2,979,681)	(142,888)	(3,122,569)
312									
313	507	Rents							
314		P SG			-	-	-	-	-
315		P CAGW			2,049	1,588	460	(127)	333
316		P CAGE			122,501	122,501	-	-	-
317		P JBG			340,567	264,036	76,531	-	76,531
318		P CAGE			-	-	-	-	-
319				B2	465,116	388,125	76,991	(127)	76,864
320									
321	510	Maint Supervision & Engineering							
322		P SG			-	-	-	-	-
323		P CAGW			306,674	237,760	68,914	(19,039)	49,875
324		P CAGE			6,593,798	6,593,798	-	-	-
325		P JBG			523,939	406,202	117,737	-	117,737
326		P CAGE			-	-	-	-	-
327				B2	7,424,411	7,237,759	186,652	(19,039)	167,612
328									
329									
330									
331	511	Maintenance of Structures							
332		P SG			-	-	-	-	-
333		P CAGW			433,781	336,304	97,477	(26,931)	70,547
334		P CAGE			20,285,859	20,285,859	-	-	-
335		P JBG			9,846,216	7,633,620	2,212,597	-	2,212,597
336		P CAGE			-	-	-	-	-
337				B2	30,565,857	28,255,783	2,310,074	(26,931)	2,283,143
338									
339	512	Maintenance of Boiler Plant							
340		P SG			-	-	-	-	-
341		P CAGW			3,077,914	2,386,259	691,655	(191,087)	500,568
342		P CAGE			61,186,633	61,186,633	-	-	-
343		P JBG			16,993,465	13,174,772	3,818,694	74,507	3,893,201
344		P CAGE			-	-	-	-	-
345				B2	81,258,012	76,747,664	4,510,349	(116,580)	4,393,768
346									
347	513	Maintenance of Electric Plant							
348		P SG			-	-	-	-	-
349		P CAGW			298,060	231,081	66,979	(18,505)	48,474
350		P CAGE			28,697,913	28,697,913	-	-	-
351		P JBG			5,293,815	4,104,213	1,189,602	-	1,189,602
352		P CAGE			-	-	-	-	-
353				B2	34,289,787	33,033,207	1,256,581	(18,505)	1,238,076
354									
355	514	Maintenance of Misc. Steam Plant							
356		P SG			-	-	-	-	-
357		P CAGW			257,481	199,621	57,860	(15,985)	41,875
358		P CAGE			6,575,797	6,575,797	-	-	-
359		P JBG			732,036	567,537	164,500	-	164,500
360		P SO			217,740	202,670	15,070	-	15,070
361				B2	7,783,055	7,545,625	237,430	(15,985)	221,445
362									
363									
364									
365	517	Operation Super & Engineering							
366		P SG			-	-	-	-	-
367					-	-	-	-	-
368	518	Nuclear Fuel Expense							
369		P SE			-	-	-	-	-
370					-	-	-	-	-
371					-	-	-	-	-

JUNE 2020 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
521	547NPC	Fuel-NPC							
522			SE		-	-	-	-	-
523			CAEW		95,744,165	73,696,381	22,047,784	(3,333,133)	18,714,651
524			CAEE		-	-	-	-	-
525			SSECT		-	-	-	-	-
526				B2	95,744,165	73,696,381	22,047,784	(3,333,133)	18,714,651
527									
528	548	Generation Expense							
529		P	SG		-	-	-	2,702	2,702
530		P	CAGW		9,878,561	7,658,696	2,219,865	9,581	2,229,446
531		P	CAGE		8,326,770	8,326,770	-	-	-
532		P	S		-	-	-	-	-
533				B2	18,205,331	15,985,466	2,219,865	12,283	2,232,148
534									
535	549	Miscellaneous Other							
536		0	S		83,922	83,922	-	-	-
537		P	SG		1,414,413	1,302,952	111,461	-	111,461
538		P	CAGW		3,327,405	2,579,686	747,719	-	747,719
539		P	CAGE		4,685,813	4,685,813	-	-	-
540		P	CAGE		-	-	-	-	-
541				B2	9,511,553	8,652,373	859,180	-	859,180
542									
543									
544									
545									
546	550	Rents							
547			S		381,506	381,506	-	-	-
548		P	SG		41,139	37,897	3,242	-	3,242
549		P	CAGW		1,827,268	1,416,653	410,615	-	410,615
550		P	CAGE		1,610,870	1,610,870	-	-	-
551		P	CAGE		-	-	-	-	-
552				B2	3,860,783	3,446,926	413,857	-	413,857
553									
554	551	Maint Supervision & Engineering							
555		P	SG		-	-	-	-	-
556		P	CAGW		-	-	-	-	-
557		P	CAGE		-	-	-	-	-
558				B2	-	-	-	-	-
559									
560	552	Maintenance of Structures							
561		P	SG		-	-	-	-	-
562		P	CAGW		42,587	33,017	9,570	-	9,570
563		P	CAGE		4,198,167	4,198,167	-	-	-
564		P	CAGE		-	-	-	-	-
565				B2	4,240,753	4,231,184	9,570	-	9,570
566									
567	553	Maint of Generation & Electric Plant							
568		P	SG		-	-	-	-	-
569		P	CAGW		2,592,037	2,009,566	582,471	97,873	680,344
570		P	CAGE		12,753,131	12,753,131	-	-	-
571		P	CAGE		-	-	-	-	-
572				B2	15,345,167	14,762,697	582,471	97,873	680,344
573									
574	554	Maintenance of Misc. Other							
575		P	SG		-	-	-	-	-
576		P	CAGW		375,673	291,254	84,420	-	84,420
577		P	CAGE		720,462	720,462	-	-	-
578		P	CAGE		-	-	-	-	-
579				B2	1,096,135	1,011,716	84,420	-	84,420
580									
581		Total Other Power Generation		B2	148,400,186	122,135,141	26,265,045	(3,222,977)	23,042,068
582									
583									
584	555	Purchased Power							
585		P	S		(15,876,873)	(25,832,385)	9,955,512	-	9,955,512
586			CAEW		-	-	-	-	-
587			CAGW		-	-	-	-	-
588					(15,876,873)	(25,832,385)	9,955,512	-	9,955,512

JUNE 2020 West Control Area AVERAGE-OF-MONTHLY-AVERAGES					UNADJUSTED RESULTS			WASHINGTON		
FERC	BUS	WCA			TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT	DESCRIP	FUNC	FACTOR	Ref						
589	555NPC	Purchased Power-NPC								
590		P	SG		-	-	-	-	-	
591		P	SE		-	-	-	-	-	
592		P	CAGW		-	-	-	-	-	
593		P	CAGW		115,454,689	89,510,239	25,944,450	9,216,570	35,161,020	
594		P	CAGE		-	-	-	-	-	
595		P	CAEW		(399,526)	(307,524)	(92,002)	4,686,043	4,594,041	
596		P	CAEE		-	-	-	-	-	
597			DGP		-	-	-	-	-	
598			S		233,292	-	233,292	(13,455)	219,837	
599					115,288,454	89,202,715	26,085,739	13,889,158	39,974,897	
600										
601		Total Purchased Power			B2	99,411,580	63,370,329	36,041,251	13,889,158	49,930,409
602										
603	556	System Control & Load Dispatch								
604		P	SG		699,932	644,775	55,157	-	55,157	
605		P	CAGW		-	-	-	-	-	
606		P	CAGE		-	-	-	-	-	
607										
608				B2	699,932	644,775	55,157	-	55,157	
609										
610										
611										
612	557	Other Expenses								
613		P	S		6,375,143	6,375,143	-	30,513	30,513	
614		P	SG		27,319,863	25,166,954	2,152,909	(46,662)	2,106,247	
615		P	SGCT		-	-	-	-	-	
616		P	SO		-	-	-	3,536	3,536	
617		P	CAEE		-	-	-	-	-	
618		P	TROJP		-	-	-	-	-	
619		P	CAGW		274,280	212,645	61,635	140,230	201,865	
620		P	CAGE		9,162,193	9,162,193	-	-	-	
621		P	JBG		1,933,861	1,499,292	434,568	-	434,568	
622		P	CAEW		-	-	-	-	-	
623		P	JBE		9,107	7,010	2,097	-	2,097	
624				B2	45,074,447	42,423,237	2,651,209	127,616	2,778,825	
625										
626										
627		Total Other Power Supply			B2	145,185,959	106,438,341	38,747,618	14,016,774	52,764,392
628										
629		TOTAL PRODUCTION EXPENSE			B2	858,665,186	722,305,561	136,359,625	10,495,033	146,854,658
630										
631										
632		Summary of Production Expense by Factor								
633			S		(7,738,952)	(17,927,756)	10,188,804	17,058	10,205,862	
634			SG		29,561,371	27,231,823	2,329,548	(43,840)	2,285,708	
635			SE		(201,052)	(185,624)	(15,429)	-	(15,429)	
636			JBG		51,324,412	39,791,025	11,533,387	120,033	11,653,420	
637			TROJP		-	-	-	-	-	
638			JBE		2,893,257	2,227,003	666,254	1,875	668,128	
639			DGP		-	-	-	-	-	
640			DEU		-	-	-	-	-	
641			DEP		-	-	-	-	-	
642			CAGW		177,867,580	137,897,991	39,969,589	8,960,815	48,930,404	
643			CAGE		277,479,029	277,479,029	-	-	-	
644			CAEW		311,242,811	239,570,409	71,672,402	1,435,557	73,107,959	
645			CAEE		16,018,991	16,018,991	-	-	-	
646			SNPPS		-	-	-	-	-	
647			SNPPO		-	-	-	-	-	
648			DGU		-	-	-	-	-	
649			SO		217,740	202,670	15,070	3,536	18,606	
650			SSGCT		-	-	-	-	-	
651			SSECT		-	-	-	-	-	
652			SSGC		-	-	-	-	-	
653			SSGCH		-	-	-	-	-	
654			SSECH		-	-	-	-	-	
655		Total Production Expense by Factor			B2	858,665,186	722,305,561	136,359,625	10,495,033	146,854,658

JUNE 2020 West Control Area AVERAGE-OF-MONTHLY-AVERAGES						UNADJUSTED RESULTS			WASHINGTON	
FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
ACCT	DESCRIP	FUNC	FACTOR							
656	560	Operation Supervision & Engineering								
657		T	SG	7,105,271	6,545,349	559,922	23,067	582,989		
658		T	JBG	-	-	-	352	352		
659		T	CAGW	291,125	225,705	65,420	3,709	69,130		
660		T	CAGE	450,065	450,065	-	-	-		
661				B2	7,846,461	7,221,119	625,343	27,128	652,471	
662										
663	561	Load Dispatching								
664		T	SG	15,708,105	14,470,247	1,237,858	92,465	1,330,324		
665		T	JBG	-	-	-	-	-		
666		T	CAGW	461,150	357,522	103,627	-	103,627		
667		T	CAGE	2,242,447	2,242,447	-	-	-		
668				B2	18,411,702	17,070,216	1,341,486	92,465	1,433,951	
669	562	Station Expense								
670		T	SG	16,978	15,640	1,338	-	1,338		
671		T	JBG	96,670	74,947	21,723	-	21,723		
672		T	CAGW	709,013	549,686	159,326	-	159,326		
673		T	CAGE	2,750,457	2,750,457	-	-	-		
674				B2	3,573,118	3,390,730	182,387	-	182,387	
675										
676	563	Overhead Line Expense								
677		T	SG	7,318	6,742	577	-	577		
678		T	CAGW	287,333	222,765	64,568	-	64,568		
679		T	CAGE	779,807	779,807	-	-	-		
680				B2	1,074,458	1,009,313	65,145	-	65,145	
681										
682	564	Underground Line Expense								
683		T	SG	-	-	-	-	-		
684		T	CAGW	-	-	-	-	-		
685		T	CAGE	-	-	-	-	-		
686				B2	-	-	-	-	-	
687										
688	565	Transmission of Electricity by Others								
689		T	SG	-	-	-	-	-		
690		T	SE	-	-	-	-	-		
691		T	CAGW	-	-	-	-	-		
692		T	CAGE	-	-	-	-	-		
693		T	CAEW	-	-	-	-	-		
694		T	CAEE	-	-	-	-	-		
695				B2	-	-	-	-	-	
696										
697	565NPC	Transmission of Electricity by Others-NPC								
698		SG		-	-	-	-	-		
699		SE		-	-	-	-	-		
700		CAGW		119,746,740	92,837,800	26,908,940	(2,743,996)	24,164,943		
701		CAGE		-	-	-	-	-		
702		CAEW		-	-	-	2,001,858	2,001,858		
703		CAEE		-	-	-	-	-		
704				B2	119,746,740	92,837,800	26,908,940	(742,139)	26,166,801	
705										
706		Total Transmission of Electricity by Other								
707					119,746,740	92,837,800	26,908,940	(742,139)	26,166,801	
708	566	Misc. Transmission Expense								
709		T	SG	2,446,129	2,253,365	192,764	-	192,764		
710		T	CAGW	547,029	424,103	122,926	-	122,926		
711		T	CAGE	(428,601)	(428,601)	-	-	-		
712		0	S	-	-	-	-	-		
713				B2	2,564,557	2,248,867	315,690	-	315,690	
714										
715	567	Rents - Transmission								
716		T	SG	72,655	66,929	5,725	-	5,725		
717		T	JBG	-	-	-	-	-		
718		T	CAGW	1,036,604	803,663	232,941	-	232,941		
719		T	CAGE	1,273,673	1,273,673	-	-	-		
720				B2	2,382,932	2,144,266	238,666	-	238,666	
721										
722	568	Maint Supervision & Engineering								
723		T	SG	454,246	418,449	35,796	-	35,796		
724		T	CAGW	252,427	195,703	56,724	-	56,724		
725		T	CAGE	431,952	431,952	-	-	-		
726				B2	1,138,625	1,046,105	92,521	-	92,521	
727										
728	569	Maintenance of Structures								
729		T	SG	5,322,245	4,902,832	419,413	-	419,413		
730		T	CAGW	396,225	307,187	89,038	-	89,038		
731		T	CAGE	141,759	141,759	-	-	-		
732				B2	5,860,229	5,351,778	508,451	-	508,451	

JUNE 2020 West Control Area AVERAGE-OF-MONTHLY-AVERAGES					UNADJUSTED RESULTS			WASHINGTON		
FERC	BUS	WCA			TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT	DESCRIP	FUNC	FACTOR	Ref						
1168	Summary of Depreciation Expense by Factor									
1169	S				180,450,916	164,520,500	15,930,416	(260,575)	15,669,841	
1170	DGP				-	-	-	-	-	
1171	DGU				-	-	-	-	-	
1172	SG				33,689	31,035	2,655	(20)	2,635	
1173	SO				14,869,881	13,840,721	1,029,160	124,577	1,153,737	
1174	CN				975,707	908,415	67,293	2,842	70,134	
1175	SE				-	-	-	-	-	
1176	CAGW				105,556,445	81,836,283	23,720,161	3,805,609	27,525,771	
1177	CAGE				384,430,145	384,430,145	-	-	-	
1178	CAEW				-	-	-	-	-	
1179	CAEE				105,774	105,774	-	-	-	
1180	JBG				41,906,470	32,489,440	9,417,030	28,720,761	38,137,791	
1181	JBE				-	-	-	-	-	
1182	Total Depreciation Expense By Factor				B3	728,329,028	678,162,313	50,166,715	32,393,194	82,559,909
1183										
1184	404GP	Amort of LT Plant - Capital Lease Gen								
1185		I-SITU	S		415,049	335,396	79,652	-	79,652	
1186		I-SG	SG		-	-	-	-	-	
1187		PTD	SO		281,466	261,986	19,481	-	19,481	
1188		I-DGU	DGU		-	-	-	-	-	
1189		CUST	CN		-	-	-	-	-	
1190		I-SG	CAGW		-	-	-	-	-	
1191		I-SG	CAGE		-	-	-	-	-	
1192		I-DGP	DGP		-	-	-	-	-	
1193					B4	696,515	597,382	99,133	-	99,133
1194										
1195	404SP	Amort of LT Plant - Cap Lease Steam								
1196		P	SG		-	-	-	-	-	
1197		P	DGP		-	-	-	-	-	
1198										
1199										
1200	404IP	Amort of LT Plant - Intangible Plant								
1201		I-SITU	S		2,799,109	2,796,085	3,024	-	3,024	
1202		P	SE		-	-	-	-	-	
1203		I-SG	SG		7,672,082	7,067,492	604,589	-	604,589	
1204		PTD	SO		12,197,872	11,353,645	844,228	47,202	891,429	
1205		CUST	CN		11,516,865	10,722,570	794,295	12,636	806,931	
1206		I-SG	CAGW		-	-	-	-	-	
1207		I-SG	CAGE		-	-	-	-	-	
1208		I-DGP	DGP		-	-	-	-	-	
1209		I-SG	CAGE		-	-	-	-	-	
1210		I-SG	CAGE		-	-	-	-	-	
1211		I-SG	CAGW		8,656,706	6,711,411	1,945,295	63,552	2,008,847	
1212		I-SG	CAGE		4,714,371	4,714,371	-	-	-	
1213		P	JBG		224,529	174,074	50,455	-	50,455	
1214		P	CAEW		-	-	-	-	-	
1215		P	CAEE		76	76	-	-	-	
1216		I-DGU	DGU		-	-	-	-	-	
1217					B4	47,781,611	43,539,724	4,241,886	123,389	4,365,275
1218										
1219	404MP	Amort of LT Plant - Mining Plant								
1220		P	SE		-	-	-	-	-	
1221										
1222										
1223	404OP	Amort of LT Plant - Other Plant								
1224		P	CAGE		-	-	-	-	-	
1225		P	CAGE		-	-	-	-	-	
1226					B4	-	-	-	-	
1227										
1228										
1229	404HP	Amortization of Other Electric Plant								
1230		P	DGP		-	-	-	-	-	
1231		P	DGU		-	-	-	-	-	
1232		P	CAGW		311,696	241,653	70,043	-	70,043	
1233		P	CAGE		-	-	-	-	-	
1234		P	SG		-	-	-	-	-	
1235					B4	311,696	241,653	70,043	-	70,043
1236										
1237	Total Amortization of Limited Term Plant				B4	48,789,821	44,378,759	4,411,062	123,389	4,534,451
1238										
1239										
1240	405	Amortization of Other Electric Plant								
1241		GP	S		-	-	-	-	-	
1242										
1243					B4	-	-	-	-	
1244										

JUNE 2020 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1379	41110	Deferred Income Tax - Federal-CR								
1380		GP	S		(59,797,396)	(56,201,035)	(3,596,361)	2,406,175	(1,190,186)	
1381		DPW	CIAC		(32,207,879)	(30,165,684)	(2,042,195)	-	(2,042,195)	
1382		GP	SCHMDEXP		(244,000,696)	(227,194,125)	(16,806,571)	2,792,808	(14,013,762)	
1383		GP	SNP		(20,893,044)	(19,563,138)	(1,329,906)	9,116	(1,320,790)	
1384		PT	SG		1,663,379	1,532,298	131,081	83,260	214,340	
1385		PT	SNPD		(583,210)	(546,231)	(36,979)	(265)	(37,244)	
1386		LABOF	SO		(4,353,693)	(4,052,369)	(301,324)	164,158	(137,165)	
1387		IBT	TAXDEPR		-	-	-	-	-	
1388		CUST	JBG		-	-	-	(7,055,153)	(7,055,153)	
1389		CUST	BADDEBT		(1,041,846)	(921,415)	(120,431)	120,430	(0)	
1390		GP	GPS		703,993	655,269	48,724	(48,724)	-	
1391		P	CN		-	-	-	(1,758)	(1,758)	
1392		P	JBE		(4,197,248)	(3,230,714)	(966,534)	43,212	(923,323)	
1393		PT	CAGW		32,617	25,288	7,330	(1,168,513)	(1,161,184)	
1394		PT	CAGE		(342,465)	(342,465)	-	-	-	
1395		P	SE		-	-	-	-	-	
1396		P	CAEE		(1,866,779)	(1,866,779)	-	-	-	
1397				B7	(366,884,267)	(341,871,101)	(25,013,167)	(2,655,254)	(27,668,421)	
1398										
1399		TOTAL DEFERRED INCOME TAXES			B7	(56,017,423)	(49,828,105)	(6,189,318)	(2,902,591)	(9,091,909)
1400	SCHMAF	Additions - Flow Through								
1401		SCHM	S		-	-	-	-	-	
1402		SCHM	SNP		-	-	-	-	-	
1403		SCHM	SO		-	-	-	-	-	
1404		SCHM	SE		-	-	-	-	-	
1405		SCHM	TROJP		-	-	-	-	-	
1406		SCHM	DGP		-	-	-	-	-	
1407				B6	-	-	-	-	-	
1408										
1409	SCHMAP	Additions - Permanent								
1410		P	S		-	-	-	-	-	
1411		P	BADDEBT		-	-	-	-	-	
1412		P	JBE		59,265	45,617	13,647	-	13,647	
1413		P	SCHMDEXP		125,921	117,248	8,673	-	8,673	
1414		P	CAEE		-	-	-	-	-	
1415		P	CAGW		-	-	-	-	-	
1416		P	CAGE		-	-	-	-	-	
1417		LABOF	SNP		-	-	-	-	-	
1418		SCHM	SO		2,851,173	2,653,840	197,333	-	197,333	
1419										
1420				B6	3,036,359	2,816,705	219,653	-	219,653	
1421										
1422	SCHMAT	Additions - Temporary								
1423		SCHM	S		412,817	(11,361,079)	11,773,895	(3,287,189)	8,486,707	
1424		P	JBE		17,071,286	13,140,143	3,931,143	1,875	3,933,018	
1425		DPW	CIAC		130,997,700	122,691,568	8,306,131	-	8,306,131	
1426		SCHM	SNP		84,977,364	79,568,296	5,409,068	-	5,409,068	
1427		P	TROJD		-	-	-	-	-	
1428		P	CN		-	-	-	19,833	19,833	
1429		SCHM	SE		-	-	-	-	-	
1430		P	SG		(6,765,387)	(6,232,249)	(533,138)	8,830	(524,308)	
1431		SCHM	GPS		(2,863,319)	(2,665,145)	(198,173)	-	(198,173)	
1432		SCHM	SO		17,707,583	16,482,022	1,225,560	13,783	1,239,344	
1433		SCHM	SNPD		2,372,063	2,221,659	150,405	1,076	151,481	
1434		P	JBG		-	-	-	28,706,679	28,706,679	
1435		CUST	BADDEBT		4,237,452	3,747,631	489,822	-	489,822	
1436		P	CAGW		(105,316)	(81,650)	(23,666)	4,865,439	4,841,773	
1437		P	CAGE		9,026	9,026	-	-	-	
1438		SCHM	CAEW		-	-	-	-	-	
1439		SCHM	CAEE		7,592,672	7,592,672	-	-	-	
1440		BOOKI	SCHMDEXP		992,413,329	924,056,700	68,356,628	(11,359,067)	56,997,561	
1441				B6	1,248,057,269	1,149,169,594	98,887,675	18,971,259	117,858,934	
1442										
1443		TOTAL SCHEDULE - M ADDITIONS			B6	1,251,093,628	1,151,986,300	99,107,328	18,971,259	118,078,587
1444										
1445	SCHMDF	Deductions - Flow Through								
1446		SCHMI	S		-	-	-	-	-	
1447		SCHMI	CAGW		-	-	-	-	-	
1448		SCHMI	CAGE		-	-	-	-	-	
1449		SCHMI	DGP		-	-	-	-	-	
1450		SCHMI	DGU		-	-	-	-	-	
1451				B6	-	-	-	-	-	

**JUNE 2020 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES**

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1520	Adjustments to Calculated Tax:								
1521	40910	Fed. Credit	P SE		-	-	-	-	-
1522	40910	Fed. Credit	P JBE		(53,280)	(41,011)	(12,269)	-	(12,269)
1523	40910	Fed. Credit	P SO		(18,459)	(17,181)	(1,278)	-	(1,278)
1524	40910	Fed. Credit	P SG		-	-	-	-	-
1525	40910	Fed. Credit	CAGW		(10,147,077)	(7,866,872)	(2,280,205)	(5,050,262)	(7,330,467)
1526	40910	Fed. Credit	CAEE		-	-	-	-	-
1527	FEDERAL INCOME TAX				400,363,385	391,260,155	9,103,230	(4,815,309)	4,287,920
1528									
1529	TOTAL OPERATING EXPENSES				2,966,652,075	2,689,728,803	276,923,272	36,981,119	313,904,391
1530	310	Land and Land Rights							
1531		P	DGP		-	-	-	-	-
1532		P	DGU		-	-	-	-	-
1533		P	SG		-	-	-	-	-
1534		P	CAGW		1,788,644	1,386,708	401,936	-	401,936
1535		P	CAGE		90,006,541	90,006,541	-	-	-
1536		P	JBG		1,193,761	925,504	268,256	-	268,256
1537		P	S		-	-	-	-	-
1538		P	CAGE		-	-	-	-	-
1539				B8	92,988,946	92,318,753	670,192	-	670,192
1540									
1541	311	Structures and Improvements							
1542		P	DGP		-	-	-	-	-
1543		P	DGU		-	-	-	-	-
1544		P	SG		-	-	-	-	-
1545		P	CAGW		65,819,147	51,028,569	14,790,578	505,349	15,295,927
1546		P	CAGE		830,464,229	830,464,229	-	-	-
1547		P	JBG		149,521,298	115,921,556	33,599,742	156,538	33,756,280
1548		P	CAGE		-	-	-	-	-
1549				B8	1,045,804,674	997,414,354	48,390,320	661,887	49,052,207
1550									
1551	312	Boiler Plant Equipment							
1552		P	DGP		-	-	-	-	-
1553		P	DGU		-	-	-	-	-
1554		P	SG		-	-	-	-	-
1555		P	CAGW		122,498,809	94,971,437	27,527,372	(29,252,082)	(1,724,710)
1556		P	CAGE		3,501,052,170	3,501,052,170	-	-	-
1557		P	JBG		1,004,514,657	778,784,717	225,729,940	(50,234,414)	175,495,526
1558		P	S		-	-	-	(244,218)	(244,218)
1559				B8	4,628,065,637	4,374,808,325	253,257,312	(79,730,714)	173,526,598
1560									
1561	314	Turbogenerator Units							
1562		P	DGP		-	-	-	-	-
1563		P	DGU		-	-	-	-	-
1564		P	SG		-	-	-	-	-
1565		P	CAGW		39,043,238	30,269,620	8,773,618	41,318	8,814,936
1566		P	CAGE		758,366,944	758,366,944	-	-	-
1567		P	JBG		206,336,291	159,969,344	46,366,948	90,576	46,457,524
1568		P	CAGE		-	-	-	-	-
1569				B8	1,003,746,473	948,605,907	55,140,566	131,894	55,272,459
1570									
1571	315	Accessory Electric Equipment							
1572		P	DGP		-	-	-	-	-
1573		P	DGU		-	-	-	-	-
1574		P	SG		-	-	-	-	-
1575		P	CAGW		9,362,609	7,258,687	2,103,923	-	2,103,923
1576		P	CAGE		419,023,997	419,023,997	-	-	-
1577		P	JBG		61,284,141	47,512,649	13,771,492	135,635	13,907,127
1578		P	CAGE		-	-	-	-	-
1579				B8	489,670,747	473,795,332	15,875,415	135,635	16,011,050
1580									
1581									
1582									
1583	316	Misc Power Plant Equipment							
1584		P	DGP		-	-	-	-	-
1585		P	DGU		-	-	-	-	-
1586		P	SG		-	-	-	-	-
1587		P	CAGW		434,734	337,043	97,692	-	97,692
1588		P	CAGE		28,062,461	28,062,461	-	-	-
1589		P	JBG		5,340,284	4,140,240	1,200,044	83,197	1,283,241
1590		P	CAGE		-	-	-	-	-
1591				B8	33,837,479	32,539,743	1,297,736	83,197	1,380,933
1592									
1593	317	Steam Plant ARO							
1594		P	S		-	-	-	-	-
1595					-	-	-	-	-
1596					-	-	-	-	-

**JUNE 2020 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES**

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2033	391	Office Furniture & Equipment							
2034		G-SITLS			6,785,214	6,456,474	328,740	17,832	346,573
2035		G-DGFDGP			-	-	-	-	-
2036		G-DGLDGU			-	-	-	-	-
2037		CUST CN			4,326,872	4,028,456	298,416	784	299,200
2038		G-SG SG			-	-	-	-	-
2039		P SE			-	-	-	-	-
2040		PTD SO			53,034,705	49,364,118	3,670,588	(63,578)	3,607,010
2041		G-SG CAGW			746,139	578,470	167,669	12,852	180,521
2042		G-SG CAGE			2,720,137	2,720,137	-	-	-
2043		P JBG			240,396	186,375	54,021	5,875	59,895
2044		P JBE			-	-	-	-	-
2045		P CAEE			16,674	16,674	-	-	-
2046		G-SG CAGE			-	-	-	-	-
2047		G-SG CAGE			-	-	-	-	-
2048				B8	67,870,138	63,350,704	4,519,434	(26,235)	4,493,198
2049									
2050	392	Transportation Equipment							
2051		G-SITLS			89,611,033	84,116,334	5,494,700	92,852	5,587,551
2052		PTD SO			6,999,860	6,515,393	484,468	33,993	518,460
2053		G-SG SG			-	-	-	-	-
2054		CUST CN			-	-	-	-	-
2055		G-DGLDGU			-	-	-	-	-
2056		P SE			-	-	-	-	-
2057		G-DGFDGP			-	-	-	-	-
2058		G-SG CAGW			6,123,079	4,747,129	1,375,950	45,625	1,421,575
2059		G-SG CAGE			13,981,834	13,981,834	-	-	-
2060		P JBG			2,699,610	2,092,966	606,644	(2,197)	604,447
2061		P CAEW			-	-	-	-	-
2062		P CAEE			461,853	461,853	-	-	-
2063		G-SG CAGE			-	-	-	-	-
2064		G-SG CAGE			-	-	-	-	-
2065				B8	119,877,271	111,915,509	7,961,762	170,271	8,132,033
2066									
2067	393	Stores Equipment							
2068		G-SITLS			8,598,854	7,878,799	720,054	10,946	731,000
2069		G-DGFDGP			-	-	-	-	-
2070		G-DGLDGU			-	-	-	-	-
2071		PTD SO			251,493	234,087	17,406	(201)	17,205
2072		G-SG SG			-	-	-	-	-
2073		G-SG CAGW			786,401	609,685	176,716	354	177,071
2074		G-SG CAGE			4,179,817	4,179,817	-	-	-
2075		G-SG JBG			878,132	680,802	197,330	9,379	206,709
2076		G-SG CAGE			-	-	-	-	-
2077				B8	14,694,697	13,583,190	1,111,507	20,478	1,131,985
2078									
2079	394	Tools, Shop & Garage Equipment							
2080		G-SITLS			35,236,521	32,417,935	2,818,587	53,871	2,872,458
2081		G-DGFDGP			-	-	-	-	-
2082		G-SG SG			-	-	-	-	-
2083		PTD SO			2,101,933	1,956,456	145,477	(5,146)	140,331
2084		P SE			-	-	-	-	-
2085		G-DGLDGU			-	-	-	-	-
2086		G-SG CAGW			2,556,341	1,981,892	574,449	(54,234)	520,215
2087		G-SG CAGE			18,416,495	18,416,495	-	-	-
2088		P JBG			3,041,938	2,358,367	683,570	(16,358)	667,213
2089		P CAEW			-	-	-	-	-
2090		P CAEE			115,942	115,942	-	-	-
2091		G-SG CAGE			-	-	-	-	-
2092		G-SG CAGE			-	-	-	-	-
2093				B8	61,469,169	57,247,086	4,222,083	(21,867)	4,200,216
2094									
2095	395	Laboratory Equipment							
2096		G-SITLS			22,013,175	20,662,623	1,350,552	95,466	1,446,018
2097		G-DGFDGP			-	-	-	-	-
2098		G-DGLDGU			-	-	-	-	-
2099		PTD SO			4,944,250	4,602,053	342,197	(4,208)	337,989
2100		P SE			-	-	-	-	-
2101		G-SG SG			-	-	-	-	-
2102		G-SG CAGW			1,329,730	1,030,919	298,811	(853)	297,958
2103		G-SG CAGE			4,797,306	4,797,306	-	-	-
2104		P JBG			372,460	288,762	83,698	6,627	90,324
2105		P CAEW			-	-	-	-	-
2106		P CAEE			1,310,832	1,310,832	-	-	-
2107		G-SG CAGE			-	-	-	-	-
2108		G-SG CAGE			-	-	-	-	-
2109				B8	34,767,753	32,692,495	2,075,257	97,032	2,172,289

JUNE 2020 West Control Area AVERAGE-OF-MONTHLY-AVERAGES					UNADJUSTED RESULTS			WASHINGTON	
FERC	BUS	WCA			TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR	Ref					
2110									
2111	396	Power Operated Equipment							
2112		G-SITLS			139,872,314	130,943,329	8,928,985	18,645	8,947,629
2113		G-DGFDGP			-	-	-	-	-
2114		G-SG SG			-	-	-	-	-
2115		PTD SO			6,138,262	5,713,426	424,836	24,575	449,410
2116		G-DGLDGU			-	-	-	-	-
2117		P SE			-	-	-	-	-
2118		G-SG CAGW			3,812,363	2,955,667	856,697	8,979	865,676
2119		G-SG CAGE			33,053,805	33,053,805	-	-	-
2120		P JBG			10,142,781	7,863,542	2,279,239	51,221	2,330,461
2121		P CAEW			-	-	-	-	-
2122		P CAEE			236,686	236,686	-	-	-
2123		G-SG CAGE			-	-	-	-	-
2124		G-SG CAGE			-	-	-	-	-
2125				B8	193,256,211	180,766,455	12,489,756	103,420	12,593,176
2126	397	Communication Equipment							
2127		G-SITLS			203,584,222	190,202,280	13,381,942	(601,885)	12,780,057
2128		COM_IDGP			-	-	-	-	-
2129		COM_IDGU			-	-	-	-	-
2130		PTD SO			95,013,208	88,437,244	6,575,964	1,649,022	8,224,986
2131		CUST CN			3,848,526	3,583,100	265,425	-	265,425
2132		G-SG SG			138,684	127,755	10,929	-	10,929
2133		COM_I SE			-	-	-	-	-
2134		G-SG CAGW			52,973,609	41,069,622	11,903,987	123,604	12,027,591
2135		COM_I CAGE			125,106,332	125,106,332	-	-	-
2136		COM_I JBG			4,996,100	3,873,399	1,122,701	7,241	1,129,941
2137		COM_I CAEW			-	-	-	-	-
2138		COM_I CAEE			351,876	351,876	-	-	-
2139		COM_I CAGE			-	-	-	-	-
2140		COM_I CAGE			-	-	-	-	-
2141				B8	486,012,555	452,751,608	33,260,948	1,177,982	34,438,930
2142									
2143	398	Misc. Equipment							
2144		G-SITLS			3,153,131	2,966,296	186,835	(717)	186,118
2145		G-DGFDGP			-	-	-	-	-
2146		G-DGLDGU			-	-	-	-	-
2147		CUST CN			82,497	76,808	5,690	-	5,690
2148		PTD SO			2,197,278	2,045,202	152,076	(2,427)	149,649
2149		P SE			-	-	-	-	-
2150		G-SG SG			-	-	-	-	-
2151		G-SG CAGW			454,683	352,509	102,174	3,486	105,661
2152		G-SG CAGE			2,081,474	2,081,474	-	-	-
2153		P JBG			203,770	157,979	45,790	(301)	45,489
2154		P CAEW			-	-	-	-	-
2155		P CAEE			3,966	3,966	-	-	-
2156		G-SG CAGE			-	-	-	-	-
2157				B8	8,176,798	7,684,233	492,565	41	492,606
2158									
2159	399	Coal Mine							
2160		P SE			-	-	-	-	-
2161		P CAEW			-	-	-	-	-
2162		P CAEE			1,853,498	1,853,498	-	-	-
2163	MP	P JBE			-	-	-	68,790,108	68,790,108
2164				B8	1,853,498	1,853,498	-	68,790,108	68,790,108
2165									
2166	399L	WIDCO Capital Lease							
2167		P SE			-	-	-	-	-
2168					-	-	-	-	-
2169					-	-	-	-	-
2170		Remove Capital Leases			-	-	-	-	-
2171					-	-	-	-	-
2172					-	-	-	-	-
2173	1011390	General Capital Leases							
2174		G-SITLS			6,062,237	6,062,237	-	-	-
2175		P CAGW			3,193,220	2,475,654	717,566	-	717,566
2176		P CAGE			8,054,669	8,054,669	-	-	-
2177		PTD SO			1,395,055	1,298,502	96,553	-	96,553
2178				B9	18,705,180	17,891,061	814,119	-	814,119
2179									
2180		Remove Capital Leases			(18,705,180)	(17,891,061)	(814,119)	-	(814,119)
2181				B9	-	-	-	-	-
2182									
2183	1011392	General Vehicles Capital Leases							
2184		LABOF SO			-	-	-	-	-
2185				B9	-	-	-	-	-

JUNE 2020 West Control Area AVERAGE-OF-MONTHLY-AVERAGES						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	BUS DESCRIP	WCA FUNC	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
2186										
2187	Remove Capital Leases			-	-	-	-	-		
2188			B9	-	-	-	-	-		
2189										
2190	GP	Unclassified Gen Plant - Acct 300								
2191		G-SITL S		-	-	-	-	-		
2192		PTD SO		45,104,745	41,982,998	3,121,747	559,749	3,681,496		
2193		CUST CN		-	-	-	-	-		
2194		G-SG SG		-	-	-	-	-		
2195		G-SG CAGE		-	-	-	-	-		
2196		G-DGL CAGW		-	-	-	-	-		
2197				45,104,745	41,982,998	3,121,747	559,749	3,681,496		
2198										
2199	399G	Unclassified Gen Plant - Acct 300								
2200		G-SITL S		-	-	-	-	-		
2201		PTD SO		-	-	-	-	-		
2202		G-SG SG		-	-	-	-	-		
2203		G-DGF DGP		-	-	-	-	-		
2204		G-DGL DGU		-	-	-	-	-		
2205				-	-	-	-	-		
2206										
2207	TOTAL GENERAL PLANT		B8	1,304,163,060	1,211,234,240	92,928,820	71,035,738	163,964,558		
2208										
2209	Summary of General Plant by Factor									
2210		S		663,316,790	615,051,289	48,265,501	(301,972)	47,963,529		
2211		JBG		22,597,616	17,519,583	5,078,033	61,486	5,139,519		
2212		JBE		-	-	-	68,790,108	68,790,108		
2213		SG		138,684	127,755	10,929	-	10,929		
2214		SO		321,507,379	299,255,515	22,251,864	2,345,488	24,597,352		
2215		SE		-	-	-	-	-		
2216		CN		17,594,116	16,380,684	1,213,431	784	1,214,215		
2217		DEU		-	-	-	-	-		
2218		CAGW		75,309,382	58,386,202	16,923,180	139,844	17,063,024		
2219		CAGE		216,727,893	216,727,893	-	-	-		
2220		CAEW		-	-	-	-	-		
2221		CAEE		5,676,380	5,676,380	-	-	-		
2222		SSGCT		-	-	-	-	-		
2223		SSGCH		-	-	-	-	-		
2224		Less Capital Leases		(18,705,180)	(17,891,061)	(814,119)	-	(814,119)		
2225	Total General Plant by Factor		B8	1,304,163,060	1,211,234,240	92,928,820	71,035,738	163,964,558		
2226	301	Organization								
2227		I-SITU: S		-	-	-	-	-		
2228		PTD SO		-	-	-	-	-		
2229		I-SG CAGW		-	-	-	-	-		
2230		I-SG CAGE		-	-	-	-	-		
2231		I-SG SG		-	-	-	-	-		
2232			B8	-	-	-	-	-		
2233	302	Franchise & Consent								
2234		I-SITU: S		(31,081,215)	(31,081,215)	-	-	-		
2235		I-SG SG		-	-	-	-	-		
2236		I-SG CAGW		-	-	-	-	-		
2237		I-SG CAGE		-	-	-	-	-		
2238		I-SG CAGW		181,147,325	140,440,727	40,706,598	-	40,706,598		
2239		I-SG CAGE		14,386,245	14,386,245	-	-	-		
2240		I-DGP DGP		-	-	-	-	-		
2241		I-DGU DGU		-	-	-	-	-		
2242			B8	164,452,355	123,745,756	40,706,598	-	40,706,598		
2243										
2244	303	Miscellaneous Intangible Plant								
2245		I-SITU: S		22,034,322	19,997,959	2,036,363	-	2,036,363		
2246		I-SG SG		1,600,187	1,474,086	126,101	-	126,101		
2247		PTD SO		395,402,138	368,035,940	27,366,199	990,591	28,356,789		
2248		P SE		-	-	-	-	-		
2249		CUST CN		181,436,816	168,923,478	12,513,338	186,551	12,699,889		
2250		I-SG CAGW		83,662,298	64,862,089	18,800,209	1,599,792	20,400,001		
2251		I-SG CAGE		96,090,520	96,090,520	-	-	-		
2252		P JBG		2,131,835	1,652,778	479,056	-	479,056		
2253		P CAEW		-	-	-	-	-		
2254		P CAEE		381	381	-	-	-		
2255		I-SG CAGE		-	-	-	-	-		
2256		I-SG CAGE		-	-	-	-	-		
2257			B8	782,358,497	721,037,231	61,321,266	2,776,934	64,098,200		
2258	303	Less Non-Utility Plant								
2259		I-SITU: S		-	-	-	-	-		
2260			B8	782,358,497	721,037,231	61,321,266	2,776,934	64,098,200		

**JUNE 2020 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES**

2338	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2338	115	Accum								
		Provision for Asset Acquisition Adjustments								
2339			P	S		(1,445,088)	(1,445,088)	-	-	-
2340			P	SG		-	-	-	-	-
2341			P	CAGW		-	-	-	-	-
2342			P	CAGE		(130,685,200)	(130,685,200)	-	-	-
2343			P	DGP		-	-	-	-	-
2344		Total Accum Provision for Asset Acq. Adj.			B15	(132,130,288)	(132,130,288)	-	-	-
2345										
2346	128	Pensions								
2347			P	SO		-	-	-	-	-
2348		Total Pensions				-	-	-	-	-
2349										
2350	124	Weatherization								
2351				DMSC S		763,904	760,592	3,312	-	3,312
2352				DMSC SO		(5,008)	(4,661)	(347)	-	(347)
2353					B16	758,896	755,931	2,965	-	2,965
2354										
2355	182W	Weatherization								
2356				DMSC S		(8,541,306)	(8,541,306)	-	-	-
2357				DMSC SG		-	-	-	-	-
2358				DMSC CAGE		-	-	-	-	-
2359				DMSC SO		-	-	-	-	-
2360					B16	(8,541,306)	(8,541,306)	-	-	-
2361										
2362	186W	Weatherization								
2363				DMSC S		-	-	-	-	-
2364				DMSC CN		-	-	-	-	-
2365				DMSC CNP		-	-	-	-	-
2366				DMSC SG		-	-	-	-	-
2367				DMSC SO		-	-	-	-	-
2368					B16	-	-	-	-	-
2369										
2370		Total Weatherization				(7,782,410)	(7,785,376)	2,965	-	2,965
2371										
2372	151	Fuel Stock								
2373			P	DEU		-	-	-	-	-
2374			P	SE		-	-	-	-	-
2375			P	CAEW		1,859,878	1,431,589	428,289	(428,289)	(0)
2376			P	CAEE		150,129,834	150,129,834	-	-	-
2377			P	JBE		23,817,210	18,332,628	5,484,582	(5,484,582)	-
2378			P	CAEE		-	-	-	-	-
2379			P	CAEE		-	-	-	-	-
2380		Total Fuel Stock			B13	175,806,922	169,894,051	5,912,871	(5,912,871)	(0)
2381										
2382	152	Fuel Stock - Undistributed								
2383			P	SE		-	-	-	-	-
2384			P	CAEW		-	-	-	-	-
2385			P	CAEE		-	-	-	-	-
2386										
2387										
2388	25316	DG&T Working Capital Deposit								
2389			P	SE		-	-	-	-	-
2390			P	CAEW		-	-	-	-	-
2391			P	CAEE		(2,210,417)	(2,210,417)	-	-	-
2392					B13	(2,210,417)	(2,210,417)	-	-	-
2393										
2394	25317	DG&T Working Capital Deposit								
2395			P	SE		-	-	-	-	-
2396			P	CAEW		-	-	-	-	-
2397			P	CAEE		(2,635,581)	(2,635,581)	-	-	-
2398					B13	(2,635,581)	(2,635,581)	-	-	-
2399										
2400	25319	Provo Working Capital Deposit								
2401			P	SE		-	-	-	-	-
2402			P	CAEW		-	-	-	-	-
2403			P	CAEE		-	-	-	-	-
2404										
2405										
2406		Total Fuel Stock			B13	170,960,924	165,048,053	5,912,871	(5,912,871)	(0)

JUNE 2020 West Control Area AVERAGE-OF-MONTHLY-AVERAGES						UNADJUSTED RESULTS			WASHINGTON	
FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
ACCT	DESCRIP	FUNC	FACTOR							
2628	283	Accumulated Deferred Income Taxes								
2629		GP	S	(41,794,714)	(42,307,374)	512,659	(512,660)	(1)		
2630		P	SG	(59,116)	(54,458)	(4,659)	4,659	(0)		
2631		P	SE	-	-	-	-	-		
2632		LABOF	SO	(22,329,850)	(20,784,378)	(1,545,472)	1,545,472	(0)		
2633		GP	GPS	(3,571,757)	(3,324,552)	(247,205)	247,205	(0)		
2634		PTD	SNP	(976,377)	(914,228)	(62,149)	62,149	(0)		
2635		P	TROJD	-	-	-	-	-		
2636		PTD	SGCT	-	-	-	-	-		
2637		P	CAGW	(786,690)	(609,909)	(176,781)	176,781	(0)		
2638		P	CAGE	(1,149,569)	(1,149,569)	-	-	-		
2639		P	CAEW	-	-	-	-	-		
2640		P	CAEE	(41,941,515)	(41,941,515)	-	-	-		
2641		P	JBE	(72,970)	(56,167)	(16,804)	16,804	0		
2642		P	SGCT	-	-	-	-	-		
2643										
2644				(112,682,560)	(111,142,149)	(1,540,411)	1,540,410	(1)		
2645										
2646		TOTAL ACCUM DEF INCOME TAX		(2,629,934,121)	(2,476,058,232)	(153,875,889)	43,704,770	(110,171,119)		
2647	255	Accumulated Investment Tax Credit								
2648		PTD	S	(635,080)	(635,080)	-	-	-		
2649		PTD	ITC84	-	-	-	-	-		
2650		PTD	ITC85	-	-	-	-	-		
2651		PTD	ITC86	-	-	-	-	-		
2652		PTD	ITC88	-	-	-	-	-		
2653		PTD	ITC89	-	-	-	-	-		
2654		PTD	ITC90	(28,146)	(27,045)	(1,101)	-	(1,101)		
2655		PTD	SG	(210,680)	(194,078)	(16,602)	-	(16,602)		
2656		Total Accumulated ITC		(873,906)	(856,202)	(17,704)	-	(17,704)		
2657										
2658		TOTAL RATE BASE DEDUCTIONS		(4,291,593,073)	(4,002,055,044)	(289,538,029)	(14,068,683)	(303,606,711)		
2659										
2660										
2661										
2662	108SP	Steam Prod Plant Accumulated Depr								
2663		P	S	10,445,740	10,445,740	-	-	-		
2664		P	DGP	-	-	-	-	-		
2665		P	DGU	-	-	-	-	-		
2666		P	SG	-	-	-	-	-		
2667		P	CAGW	(129,246,348)	(100,202,700)	(29,043,648)	18,291,993	(10,751,655)		
2668		P	CAGE	(2,573,273,903)	(2,573,273,903)	-	-	-		
2669		P	JBG	(611,754,548)	(474,283,864)	(137,470,684)	(40,153,084)	(177,623,769)		
2670		P	CAGE	-	-	-	-	-		
2671				(3,303,829,060)	(3,137,314,727)	(166,514,333)	(21,861,091)	(188,375,424)		
2672										
2673	108NP	Nuclear Prod Plant Accumulated Depr								
2674		P	DGP	-	-	-	-	-		
2675		P	DGU	-	-	-	-	-		
2676		P	SG	-	-	-	-	-		
2677				-	-	-	-	-		
2678										
2679										
2680	108HP	Hydraulic Prod Plant Accum Depr								
2681		P	S	3,862,583	3,862,583	-	-	-		
2682		P	DGP	-	-	-	-	-		
2683		P	DGU	-	-	-	-	-		
2684		P	CAGW	(374,699,050)	(290,498,393)	(84,200,657)	(2,265,744)	(86,466,401)		
2685		P	CAGE	(89,505,902)	(89,505,902)	-	-	-		
2686		P	CAGW	-	-	-	-	-		
2687		P	CAGE	-	-	-	-	-		
2688				(460,342,370)	(376,141,713)	(84,200,657)	(2,265,744)	(86,466,401)		
2689										
2690	108OP	Other Production Plant - Accum Depr								
2691		P	S	-	-	-	-	-		
2692		P	DGU	-	-	-	-	-		
2693		P	DGP	-	-	-	-	-		
2694		P	SG	-	-	-	-	-		
2695		P	CAGW	(263,396,780)	(204,207,460)	(59,189,320)	50,752,331	(8,436,989)		
2696		P	CAGE	(345,562,483)	(345,562,483)	-	-	-		
2697		P	CAGE	-	-	-	-	-		
2698				(608,959,263)	(549,769,943)	(59,189,320)	50,752,331	(8,436,989)		
2699										
2700	108EP	Experimental Plant - Accum Depr								
2701		P	DGP	-	-	-	-	-		
2702		P	SG	-	-	-	-	-		
2703				-	-	-	-	-		

JUNE 2020 West Control Area AVERAGE-OF-MONTHLY-AVERAGES						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	BUS DESCRIP	WCA FUNC FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
2704										
2705	TOTAL PRODUCTION PLANT DEPR			(4,373,130,693)	(4,063,226,383)	(309,904,309)	26,625,496	(283,278,814)		
2706										
2707	Summary of Prod Plant Depreciation by Factor									
2708	S			14,308,322	14,308,322	-	-	-		
2709	DGP			-	-	-	-	-		
2710	DGU			-	-	-	-	-		
2711	SG			-	-	-	-	-		
2712	CAGW			(767,342,178)	(594,908,553)	(172,433,625)	66,778,580	(105,655,045)		
2713	CAGE			(3,008,342,288)	(3,008,342,288)	-	-	-		
2714	JBG			(611,754,548)	(474,283,864)	(137,470,684)	(40,153,084)	(177,623,769)		
2715	SSGCT			-	-	-	-	-		
2716	Total of Prod Plant Depreciation by Factor			(4,373,130,693)	(4,063,226,383)	(309,904,309)	26,625,496	(283,278,814)		
2717										
2718										
2719	108TP	Transmission Plant Accumulated Depr								
2720	T	DGP		-	-	-	-	-		
2721	T	DGU		-	-	-	-	-		
2722	T	CAGW		(554,515,740)	(429,907,499)	(124,608,241)	(7,845,646)	(132,453,888)		
2723	T	CAGE		(1,246,952,829)	(1,246,952,829)	-	-	-		
2724	T	JBG		(43,894,095)	(34,030,414)	(9,863,680)	(2,298,142)	(12,161,822)		
2725	T	SG		8,516,984	7,845,813	671,171	(238)	670,933		
2726	TOTAL TRANS PLANT ACCUM DEPR		B17	(1,836,845,680)	(1,703,044,930)	(133,800,751)	(10,144,026)	(143,944,777)		
2727	108360	Land and Land Rights								
2728	DPW	S		(10,417,324)	(10,220,843)	(196,481)	(2,988)	(199,469)		
2729			B17	(10,417,324)	(10,220,843)	(196,481)	(2,988)	(199,469)		
2730										
2731	108361	Structures and Improvements								
2732	DPW	S		(28,915,941)	(27,643,448)	(1,272,492)	(65,026)	(1,337,518)		
2733			B17	(28,915,941)	(27,643,448)	(1,272,492)	(65,026)	(1,337,518)		
2734										
2735	108362	Station Equipment								
2736	DPW	S		(298,721,256)	(274,971,122)	(23,750,133)	(516,631)	(24,266,764)		
2737			B17	(298,721,256)	(274,971,122)	(23,750,133)	(516,631)	(24,266,764)		
2738										
2739	108363	Storage Battery Equipment								
2740	DPW	S		-	-	-	-	-		
2741			B17	-	-	-	-	-		
2742										
2743	108364	Poles, Towers & Fixtures								
2744	DPW	S		(671,603,453)	(598,733,518)	(72,869,935)	(514,408)	(73,384,343)		
2745			B17	(671,603,453)	(598,733,518)	(72,869,935)	(514,408)	(73,384,343)		
2746										
2747	108365	Overhead Conductors								
2748	DPW	S		(340,623,693)	(305,473,073)	(35,150,620)	(450,004)	(35,600,624)		
2749			B17	(340,623,693)	(305,473,073)	(35,150,620)	(450,004)	(35,600,624)		
2750										
2751	108366	Underground Conduit								
2752	DPW	S		(174,100,212)	(162,522,078)	(11,578,134)	(208,943)	(11,787,077)		
2753			B17	(174,100,212)	(162,522,078)	(11,578,134)	(208,943)	(11,787,077)		
2754										
2755	108367	Underground Conductors								
2756	DPW	S		(409,883,667)	(395,761,080)	(14,122,587)	(340,589)	(14,463,176)		
2757			B17	(409,883,667)	(395,761,080)	(14,122,587)	(340,589)	(14,463,176)		
2758										
2759	108368	Line Transformers								
2760	DPW	S		(552,349,494)	(490,025,354)	(62,324,139)	(806,460)	(63,130,599)		
2761			B17	(552,349,494)	(490,025,354)	(62,324,139)	(806,460)	(63,130,599)		
2762										
2763	108369	Services								
2764	DPW	S		(334,918,115)	(304,717,499)	(30,200,616)	(683,719)	(30,884,335)		
2765			B17	(334,918,115)	(304,717,499)	(30,200,616)	(683,719)	(30,884,335)		
2766										
2767	108370	Meters								
2768	DPW	S		(78,194,813)	(72,586,592)	(5,608,221)	(278,894)	(5,887,116)		
2769			B17	(78,194,813)	(72,586,592)	(5,608,221)	(278,894)	(5,887,116)		
2770										
2771										
2772										
2773	108371	Installations on Customers' Premises								
2774	DPW	S		(7,278,941)	(6,915,757)	(363,183)	3,226	(359,958)		
2775			B17	(7,278,941)	(6,915,757)	(363,183)	3,226	(359,958)		
2776										
2777	108372	Leased Property								
2778	DPW	S		-	-	-	-	-		
2779			B17	-	-	-	-	-		

JUNE 2020 West Control Area
 AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2925	111390	Accum Amtr - Capital Lease								
2926		G-SITL S				-	-	-	-	-
2927		G-SITL SG				-	-	-	-	-
2928		P CAGE				-	-	-	-	-
2929		PTD CAGW				-	-	-	-	-
2930		PTD SO				-	-	-	-	-
2931						-	-	-	-	-
2932						-	-	-	-	-
2933		Remove Capital Lease Amtr				-	-	-	-	-
2934						-	-	-	-	-
2935		TOTAL ACCUM PROV FOR AMORTIZ			B18	(636,131,293)	(568,255,516)	(67,875,777)	(1,612,905)	(69,488,683)
2936										
2937										
2938										
2939										
2940		Summary of Amortization by Factor								
2941		S				19,099,479	20,833,953	(1,734,474)	(35,964)	(1,770,437)
2942		DGP				-	-	-	-	-
2943		DGU				-	-	-	-	-
2944		SE				-	-	-	-	-
2945		SO				(300,197,117)	(279,420,158)	(20,776,959)	(454,724)	(21,231,682)
2946		CN				(142,694,111)	(132,852,781)	(9,841,331)	(405,879)	(10,247,209)
2947		SSGCT				-	-	-	-	-
2948		JBG				(1,427,522)	(1,106,735)	(320,786)	(25,228)	(346,014)
2949		CAGW				(149,433,123)	(115,853,195)	(33,579,928)	(766,938)	(34,346,866)
2950		CAGE				(40,892,325)	(40,892,325)	-	-	-
2951		CAEW				-	-	-	-	-
2952		CAEE				(3)	(3)	-	-	-
2953		SG				(20,586,571)	(18,964,271)	(1,622,300)	75,827	(1,546,473)
2954		Less Capital Lease				-	-	-	-	-
2955		Total Provision For Amortization by Factor			B18	(636,131,293)	(568,255,516)	(67,875,777)	(1,612,905)	(69,488,683)

3. REVENUE ADJUSTMENTS

	3.1	3.2	3.3	3.4
Total Normalized	Temperature Normalization	Revenue Normalizing	Wheeling Revenue	SO2 Emission Allowances
1 Operating Revenues:				
2 General Business Revenues	48,005,890	3,050,015	44,955,875	-
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	-
5 Other Operating Revenues	(49,723)	-	(49,723)	-
6 Total Operating Revenues	47,956,168	3,050,015	44,955,875	(49,723)
7				
8 Operating Expenses:				
9 Steam Production	-	-	-	-
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	-
12 Other Power Supply	-	-	-	-
13 Transmission	-	-	-	-
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	-	-	-	-
19 Total O&M Expenses	-	-	-	-
20 Depreciation	-	-	-	-
21 Amortization	-	-	-	-
22 Taxes Other Than Income	-	-	-	-
23 Income Taxes: Federal	10,070,794	640,503	9,440,734	(10,442)
24 State	-	-	-	-
25 Deferred Income Taxes	3	-	-	3
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	(4)	-	-	(4)
28 Total Operating Expenses:	10,070,792	640,503	9,440,734	(10,442)
29				
30 Operating Rev For Return:	37,885,375	2,409,512	35,515,142	(39,281)
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	5	-	-	5
50 Unamortized ITC	-	-	-	-
51 Customer Adv For Const	-	-	-	-
52 Customer Service Deposits	-	-	-	-
53 Miscellaneous Deductions	(19)	-	-	(19)
54				
55 Total Deductions:	(14)	-	-	(14)
56				
57 Total Rate Base:	(14)	-	-	(14)
58				
59				
60 Estimated ROE impact	8.713%	0.554%	8.168%	-0.009%
61 Estimated Price Change	(50,340,663)	(3,201,669)	(47,191,184)	52,195
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	47,956,172	3,050,015	44,955,875	(49,723)
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	-	-	-	-
71 Schedule "M" Deductions	9	-	-	9
72 Income Before Tax	47,956,163	3,050,015	44,955,875	(49,723)
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	47,956,163	3,050,015	44,955,875	(49,723)
77				
78 Federal Income Taxes	10,070,794	640,503	9,440,734	(10,442)

	3.1	3.2	3.3	3.4
Total Normalized	Temperature Normalization	Revenue Normalizing	Wheeling Revenue	SO2 Emission Allowances
1 Operating Revenues:				
2 General Business Revenues	48,005,890	3,050,015	44,955,875	-
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	-
5 Other Operating Revenues	160,795	-	-	160,795
6 Total Operating Revenues	48,166,685	3,050,015	44,955,875	160,795
7				
8 Operating Expenses:				
9 Steam Production	-	-	-	-
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	-
12 Other Power Supply	-	-	-	-
13 Transmission	-	-	-	-
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	-	-	-	-
19 Total O&M Expenses	-	-	-	-
20 Depreciation	-	-	-	-
21 Amortization	-	-	-	-
22 Taxes Other Than Income	-	-	-	-
23 Income Taxes: Federal	10,115,004	640,503	9,440,734	33,767
24 State	-	-	-	-
25 Deferred Income Taxes	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	10,115,004	640,503	9,440,734	33,767
29				
30 Operating Rev For Return:	38,051,681	2,409,512	35,515,142	127,028
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	8.751%	0.554%	8.168%	0.029%
61 Estimated Price Change	(50,561,643)	(3,201,669)	(47,191,184)	(168,790)
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	48,166,685	3,050,015	44,955,875	160,795
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-
72 Income Before Tax	48,166,685	3,050,015	44,955,875	160,795
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	48,166,685	3,050,015	44,955,875	160,795
77				
78 Federal Income Taxes	10,115,004	640,503	9,440,734	33,767

	3.1	3.2	3.3	3.4
	Temperature	Revenue	Wheeling Revenue	SO2 Emission
Total Normalized	Normalization	Normalizing		Allowances
1 Operating Revenues:				
2 General Business Revenues	-	-	-	-
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	-
5 Other Operating Revenues	(210,517)	-	(210,517)	-
6 Total Operating Revenues	(210,517)	-	(210,517)	-
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	(44,210)	-	(44,209)	(1)
24 State	-	-	-	-
25 Deferred Income Taxes	3	-	-	3
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	(4)	-	-	(4)
28 Total Operating Expenses:	(44,211)	-	(44,209)	(3)
29				
30 Operating Rev For Return:	(166,306)	-	(166,309)	3
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	5	-	-	5
50 Unamortized ITC	-	-	-	-
51 Customer Adv For Const	-	-	-	-
52 Customer Service Deposits	-	-	-	-
53 Miscellaneous Deductions	(19)	-	-	(19)
54				
55 Total Deductions:	(14)	-	-	(14)
56				
57 Total Rate Base:	(14)	-	-	(14)
58				
59				
60 Estimated ROE impact	-0.039%	0.000%	0.000%	-0.039%
61 Estimated Price Change	220,980	-	-	220,985
62				(5)
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	(210,513)	-	(210,517)	4
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	-	-	-	-
71 Schedule "M" Deductions	9	-	-	9
72 Income Before Tax	(210,522)	-	(210,517)	(5)
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	(210,522)	-	(210,517)	(5)
77				
78 Federal Income Taxes	(44,210)	-	(44,209)	(1)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	RES	2,474,118	WA	Situs	2,474,118	3.1.1
Commercial	442	RES	541,464	WA	Situs	541,464	3.1.1
Industrial ¹	442	RES	34,433	WA	Situs	34,433	3.1.1
Public Street & Highway	444	RES	-	WA	Situs	-	3.1.1
			<u>3,050,015</u>			<u>3,050,015</u>	

¹Includes Irrigation

Description of Adjustment

This restating adjustment normalizes revenues by comparing actual sales to temperature normalized sales. Temperature normalization reflects temperature patterns which can be measurably different than normal, defined as the average temperature over a 20-year rolling time period. The time period is updated annually, dropping off the first year and adding the most recent.

PacifiCorp
Results of Operations - June 2020
Summary of Revenue Adjustments

	A	B	C	D	E	F	G	H	I	J	K	L	M
	Total Revenue	Remove Amounts From 305 Report Not Included in Model Inputs ¹	Revenues in Tab 2	Normalizing Adjustments ²	Temperature Normalization	Total Restating Adjustments	Restating Adjusted Revenue	Annualizing Price Change	Total Annualized Adjustments	Annualizing Adjusted Revenue	Pro Forma Price Change	Total Pro Forma Adjustments	Total Washington Revenue
Residential	\$124,334,265	\$7,470,271	\$131,804,536	\$19,857,303	\$2,474,118	\$22,331,421	\$154,135,957	\$0	\$0	\$154,135,957	\$0	\$0	\$154,135,957
Commercial	\$109,796,049	(\$3,310,792)	\$106,485,257	\$20,058,738	\$541,464	\$20,600,201	\$127,085,458	\$0	\$0	\$127,085,458	\$0	\$0	\$127,085,458
Industrial	\$51,143,267	(\$1,664,834)	\$49,478,433	\$2,625,508	\$0	\$2,625,508	\$52,103,941	\$0	\$0	\$52,103,941	\$0	\$0	\$52,103,941
Irrigation	\$12,749,857	\$243,252	\$12,993,109	\$2,359,617	\$34,433	\$2,394,050	\$15,387,160	\$0	\$0	\$15,387,160	\$0	\$0	\$15,387,160
Public St & Hwy	\$820,053	(\$18,614)	\$801,439	\$54,710	\$0	\$54,710	\$856,149	\$0	\$0	\$856,149	\$0	\$0	\$856,149
Total Washington	\$298,843,491	\$2,719,283	\$301,562,774	\$44,955,875	\$3,050,015	\$48,005,890	\$349,568,665	\$0	\$0	\$349,568,665	\$0	\$0	\$349,568,665
Source / Formula	305 Report		A + B	Ref Page 3.2	Customer Info. Services Table 3 Ref Page 3.1	D + E	C + F	Table 3	H	G + I	Table 3	K	J + L

¹ Amounts included in 305 Report and not unadjusted results relate to Blue Sky revenues \$201,810, BPA Residential Exchange Credits (\$13,542,672), and DSM revenues \$10,621,586.

² Adjustments back out Schedule 191 (System Benefits Charge) -\$10,560,899, Revenue Accounting Adjustments \$16,851,847, Irrigation Demand Charge Accrual \$132,000, Alternate Revenue Program \$17,589,534, Decoupling \$6,042,779, PCAM \$6,780,353 and FTAA \$8,120,269

**PacifiCorp
Results of Operations - June 2020
Summary of kWh Adjustments**

KWhs			
	A	B	C
	Total kWhs	Total Adjustments ¹ kWhs	Total Adjusted KWhs
Residential	1,620,702,435	27,774,337	1,648,476,772
Commercial	1,512,427,747	8,546,914	1,520,974,661
Industrial	778,482,306	0	778,482,306
Irrigation	160,293,907	478,041	160,771,948
Public St & Hwy	5,332,540	0	5,332,540
Total Washington	4,077,238,935	36,799,292	4,114,038,227
Source / Formula	305 Report	Table 2	A + B

¹ Temperature normalization 36,799,292 kWh.

PacifiCorp
Results of Operations - June 2020
Summary of Revenue Adjustments

	Average Customers	Booked kWhs	Restating Temperature Adjustments ¹ kWhs	Total Adjustments kWhs	Adjusted kWhs	Booked Revenues \$	Restating Adjustments ² \$	Annualized Adjustments \$	Total Adjustments	Adjusted Revenue
Residential										
02RES00016	102,245	1,448,331,345	26,220,828	26,220,828	1,474,552,173	\$123,197,771	\$16,268,777	\$0	\$16,268,777	\$139,466,548
02RES00017	5,246	77,253,428	1,405,038	1,405,038	78,658,466	\$6,585,629	\$853,444	\$0	\$853,444	\$7,439,073
02RES00018	78	2,067,389	33,746	33,746	2,101,135	\$195,249	\$24,279	\$0	\$24,279	\$219,528
02RES0018X	11	279,021	0	0	279,021	\$25,917	\$2,116	\$0	\$2,116	\$28,033
02NETMT135	1,286	11,715,967	0	0	11,715,967	\$1,088,892	\$86,481	\$0	\$86,481	\$1,175,374
02RGNSB024	3,463	20,247,070	114,726	114,726	20,361,796	\$2,240,224	\$224,718	\$0	\$224,718	\$2,464,942
02RGNSB036	2	1,626,500	0	0	1,626,500	\$111,232	\$14,829	\$0	\$14,829	\$126,061
Subtotal	112,332	1,561,520,720	27,774,337	27,774,337	1,589,295,057	\$133,444,914	\$17,474,645	\$0	\$17,474,645	\$150,919,559
02OALT015R	1,010	918,715	0	0	918,715	\$136,806	\$8,279	\$0	\$8,279	\$145,085
Subtotal	1,010	918,715	0	0	918,715	\$136,806	\$8,279	\$0	\$8,279	\$145,085
AGA	0	0	0	0	0	\$1,313	\$0	\$0	\$0	\$1,313
Rev Adjustment	0	0	0	0	0	-\$7,749,989	\$7,749,989	\$0	\$7,749,989	\$0
DSM	0	0	0	0	0	\$4,575,740	-\$4,575,740	\$0	-\$4,575,740	\$0
Blue Sky	0	0	0	0	0	\$176,098	-\$176,098	\$0	-\$176,098	\$0
BPA Balance Acct.	0	0	0	0	0	-\$525,128	\$525,128	\$0	\$525,128	\$0
Income Tax Deferral	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Alt Revenue Program	0	0	0	0	0	-\$8,795,488	\$8,795,488	\$0	\$8,795,488	\$0
Unbilled Sales	0	58,263,000	0	0	58,263,000	\$3,070,000	\$0	\$0	\$0	\$3,070,000
Total	113,342	1,620,702,435	27,774,337	27,774,337	1,648,476,772	\$124,334,265	\$29,801,692	\$0	\$29,801,692	\$154,135,957
Commercial										
02GNSV0024	16,157	495,065,986	2,818,522	2,818,522	497,884,508	\$44,443,416	\$2,108,130	\$0	\$2,108,130	\$46,551,546
02GNSV024F	109,75	1,225,679	0	0	1,225,679	\$166,470	\$6	\$0	\$6	\$166,476
02GNSV24FP	71	875,776	0	0	875,776	\$121,960	\$6,293	\$0	\$6,293	\$128,253
Subtotal	16,337	497,167,441	2,818,522	2,818,522	499,985,963	44,731,846	2,114,429	0	2,114,429	46,846,275
02LGSV0036	970	829,507,994	4,681,414	4,681,414	834,189,408	\$62,528,099	\$3,802,846	\$0	\$3,802,846	\$66,330,945
Subtotal	970	829,507,994	4,681,414	4,681,414	834,189,408	\$62,528,099	\$3,802,846	\$0	\$3,802,846	\$66,330,945
02LGSV048T	39	195,881,120	1,046,978	1,046,978	196,928,098	\$14,306,332	\$252,094	\$0	\$252,094	\$14,558,426
Subtotal	39	195,881,120	1,046,978	1,046,978	196,928,098	\$14,306,332	\$252,094	\$0	\$252,094	\$14,558,426
02OALT015N	1,229	1,912,397	0	0	1,912,397	\$281,190	\$6,623	\$0	\$6,623	\$287,813
02RCFL0054	27	259,795	0	0	259,795	\$23,705	\$404	\$0	\$404	\$24,109
Subtotal	1,255	2,172,192	0	0	2,172,192	\$304,895	\$7,027	\$0	\$7,027	\$311,922
AGA	0	0	0	0	0	\$589,889	\$0	\$0	\$0	\$589,889
Rev Adjustment	0	0	0	0	0	-\$7,352,379	\$7,352,379	\$0	\$7,352,379	\$0
DSM	0	0	0	0	0	\$3,896,022	-\$3,896,022	\$0	-\$3,896,022	\$0
Blue Sky	0	0	0	0	0	\$24,655	-\$24,655	\$0	-\$24,655	\$0
BPA Balance Acct	0	0	0	0	0	-\$21,879	\$21,879	\$0	\$21,879	\$0
Income Tax Deferral	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Alt Revenue Program	0	0	0	0	0	-\$7,659,431	\$7,659,431	\$0	\$7,659,431	\$0
Unbilled Sales	0	-12,301,000	0	0	-12,301,000	-\$1,552,000	\$0	\$0	\$0	-\$1,552,000
Total	18,601	1,512,427,747	8,546,914	8,546,914	1,520,974,661	\$109,796,049	\$17,289,409	\$0	\$17,289,409	\$127,085,458
Industrial										
02GNSV0024	368	15,103,957	0	0	15,103,957	\$1,379,101	\$57,498	\$0	\$57,498	\$1,436,599
02GNSV024F	4	33,312	0	0	33,312	\$8,671	\$0	\$0	\$0	\$8,671
02GNSV24FP	1	3,646	0	0	3,646	\$1,001	\$28	\$0	\$28	\$1,030
Subtotal	373	15,140,915	0	0	15,140,915	\$1,388,774	\$57,526	\$0	\$57,526	\$1,446,300
02LGSV0036	103	96,647,654	0	0	96,647,654	\$7,731,573	\$388,070	\$0	\$388,070	\$8,119,643
Subtotal	103	96,647,654	0	0	96,647,654	\$7,731,573	\$388,070	\$0	\$388,070	\$8,119,643
02PRSV47TM	1	1,737,950	0	0	1,737,950	\$307,582	\$1,608	\$0	\$1,608	\$309,190
02LGSV048M	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
02LGSV048T	30	683,075,500	0	0	683,075,500	\$42,759,970	\$655,912	\$0	\$655,912	\$43,415,882
Subtotal	31	684,813,450	0	0	684,813,450	\$43,067,553	\$657,519	\$0	\$657,519	\$43,725,072
02OALT015N	51	123,287	0	0	123,287	\$16,703	\$390	\$0	\$390	\$17,093
Subtotal	51	123,287	0	0	123,287	\$16,703	\$390	\$0	\$390	\$17,093
AGA	0	0	0	0	0	\$47,833	\$0	\$0	\$0	\$47,833
Rev Adjustment	0	0	0	0	0	-\$1,342,731	\$1,342,731	\$0	\$1,342,731	\$0
DSM	0	0	0	0	0	\$1,683,397	-\$1,683,397	\$0	-\$1,683,397	\$0
Blue Sky	0	0	0	0	0	\$12	-\$12	\$0	-\$12	\$0
BPA Balancing Acct	0	0	0	0	0	-\$243	\$243	\$0	\$243	\$0
Income Tax Deferral	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Alt Revenue Program	0	0	0	0	0	-\$197,604	\$197,604	\$0	\$197,604	\$0
Unbilled Sales	0	-18,243,000	0	0	-18,243,000	-\$1,252,000	\$0	\$0	\$0	-\$1,252,000
Total	558	778,482,306	0	0	778,482,306	\$51,143,267	\$960,674	\$0	\$960,674	\$52,103,941

PacifiCorp
Results of Operations - June 2020
Summary of Revenue Adjustments

	Average Customers	Booked kWhs	Restating Temperature Adjustments ¹ kWhs	Total Adjustments kWhs	Adjusted kWhs	Booked Revenues \$	Restating Adjustments ² \$	Annualized Adjustments \$	Total Adjustments	Adjusted Revenue
Irrigation										
02APSV0040	2,717	97,318,341	478,041	478,041	97,796,382	\$7,340,405	\$1,726,420	\$0	\$1,726,420	\$9,066,825
02APSV040X	2,446	71,059,566	0	0	71,059,566	\$5,899,784	\$0	\$0	\$0	\$5,899,784
Subtotal	5,163	168,377,907	478,041	478,041	168,855,948	\$13,240,189	\$1,726,420	\$0	\$1,726,420	\$14,966,609
AGA	0	0	0	0	0	\$184,551	\$0	\$0	\$0	\$184,551
Irrigation Demand Charge	0	0	0	0	0	-\$132,000	\$132,000	\$0	\$132,000	\$0
Rev Adjustment	0	0	0	0	0	-\$363,298	\$363,298	\$0	\$363,298	\$0
DSM	0	0	0	0	0	\$447,812	-\$447,812	\$0	-\$447,812	\$0
Blue Sky	0	0	0	0	0	\$1,046	-\$1,046	\$0	-\$1,046	\$0
BPA Balancing Acct	0	0	0	0	0	-\$28,400	\$28,400	\$0	\$28,400	\$0
BPA Adjustment Fee	0	0	0	0	0	\$100,967	-\$100,967	\$0	-\$100,967	\$0
Income Tax Deferral	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Alt Revenue Program	0	0	0	0	0	-\$937,012	\$937,012	\$0	\$937,012	\$0
Unbilled Sales	0	-8,084,000	0	0	-8,084,000	\$236,000	\$0	\$0	\$0	\$236,000
Total	5,163	160,293,907	478,041	478,041	160,771,948	\$12,749,857	\$2,637,303	\$0	\$2,637,303	\$15,387,160
Public Street & Highway Lighting										
02COSL0052	5	27,306	0	0	27,306	\$4,181	\$70	\$0	\$70	\$4,251
02CUSL053F	119	2,703,356	0	0	2,703,356	\$190,992	\$5,053	\$0	\$5,053	\$196,045
02CUSL053M	111	721,779	0	0	721,779	\$51,078	\$0	\$0	\$0	\$51,078
02HPSV0051	217	2,751,261	0	0	2,751,261	\$738,218	\$4,620	\$0	\$4,620	\$742,837
02MVSL0057	12	736,838	0	0	736,838	\$95,330	\$1,517	\$0	\$1,517	\$96,847
02CFR0012	0	0	0	0	0	\$91	\$0	\$0	\$0	\$91
Sub Total	463	6,940,540	0	0	6,940,540	\$1,079,889	\$11,260	\$0	\$11,260	\$1,091,149
AGA	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Rev Adjustment	0	0	0	0	0	-\$43,450	\$43,450	\$0	\$43,450	\$0
DSM	0	0	0	0	0	\$18,614	-\$18,614	\$0	-\$18,614	\$0
Income Tax Deferral	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Unbilled Sales	0	-1,608,000	0	0	-1,608,000	-\$235,000	\$0	\$0	\$0	-\$235,000
Total	463	5,332,540	0	0	5,332,540	\$820,053	\$36,096	\$0	\$36,096	\$856,149
Total	138,128	4,077,238,935	36,799,292	36,799,292	4,114,038,227	298,843,491	50,725,174	\$0	50,725,174	349,568,665

¹ Temperature normalization.

² Removes Schedule 98 (BPA), Schedule 191 (System Benefits Charge), Schedule 93 (Decoupling), Schedule 97 (PCAM), Revenue Accounting Adjustments, DSM, Blue Sky, Income Tax Deferral, Alternate Revenue Program, FTAA and includes temperature adjustment.

PacifiCorp
Results of Operations - June 2020
Summary of Revenue Adjustments

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	Restating												Total Pro Forma	Total Adj. Rev. Restating & Annualized	Total Adjustments	Adjusted Revenue	
	Booked Revenues	Normalization ¹	BPA Adjustment	Temperature	Total Restating Adj.	Total Adj. Rev.	Total Annualized Adj.	Total Adj. Rev. Restating and Annualized	Adj.	Restating & Annualized	Adj.	Adj.					
Residential																	
02RES000016	\$123,197,771	\$3,083,031	\$10,851,576	\$2,334,170	\$16,268,777	\$139,466,548	\$0	\$139,466,548	\$0	\$139,466,548	\$16,268,777	\$139,466,548	\$16,268,777	\$139,466,548	\$16,268,777	\$139,466,548	
02RES000017	\$6,585,629	\$150,912	\$576,793	\$125,739	\$853,444	\$7,439,073	\$0	\$7,439,073	\$0	\$7,439,073	\$853,444	\$7,439,073	\$853,444	\$7,439,073	\$853,444	\$7,439,073	
02RES000018	\$195,249	\$5,461	\$15,565	\$3,253	\$24,279	\$219,528	\$0	\$219,528	\$0	\$219,528	\$24,279	\$219,528	\$24,279	\$219,528	\$24,279	\$219,528	
02RES00018X	\$25,917	\$0	\$2,116	\$0	\$2,116	\$28,033	\$0	\$28,033	\$0	\$28,033	\$2,116	\$28,033	\$2,116	\$28,033	\$2,116	\$28,033	
02NETMT135	\$1,088,892	\$0	\$86,481	\$0	\$86,481	\$1,175,374	\$0	\$1,175,374	\$0	\$1,175,374	\$86,481	\$1,175,374	\$86,481	\$1,175,374	\$86,481	\$1,175,374	
02RGNSB024	\$2,240,224	\$65,251	\$148,511	\$10,956	\$224,718	\$2,464,942	\$0	\$2,464,942	\$0	\$2,464,942	\$224,718	\$2,464,942	\$224,718	\$2,464,942	\$224,718	\$2,464,942	
02RGNSB036	\$111,232	\$5,792	\$9,036	\$0	\$14,829	\$126,061	\$0	\$126,061	\$0	\$126,061	\$14,829	\$126,061	\$14,829	\$126,061	\$14,829	\$126,061	
Subtotal	\$133,444,914	\$3,310,447	\$11,690,080	\$2,474,118	\$17,474,645	\$150,919,559	\$0	\$150,919,559	\$0	\$150,919,559	\$17,474,645	\$150,919,559	\$17,474,645	\$150,919,559	\$17,474,645	\$150,919,559	
02OALTO15R	\$136,806	\$1,376	\$6,904	\$0	\$8,279	\$145,085	\$0	\$145,085	\$0	\$145,085	\$8,279	\$145,085	\$8,279	\$145,085	\$8,279	\$145,085	
Subtotal	\$136,806	\$1,376	\$6,904	\$0	\$8,279	\$145,085	\$0	\$145,085	\$0	\$145,085	\$8,279	\$145,085	\$8,279	\$145,085	\$8,279	\$145,085	
AGA	\$1,313	\$0	\$0	\$0	\$0	\$1,313	\$0	\$1,313	\$0	\$1,313	\$0	\$1,313	\$0	\$1,313	\$0	\$1,313	
Rev Adjustment	-\$7,749,989	\$7,749,989	\$0	\$0	\$7,749,989	\$0	\$0	\$0	\$0	\$0	\$7,749,989	\$0	\$7,749,989	\$0	\$7,749,989	\$0	
DSM	\$4,575,740	-\$4,575,740	\$0	\$0	-\$4,575,740	\$0	\$0	\$0	\$0	\$0	-\$4,575,740	\$0	-\$4,575,740	\$0	-\$4,575,740	\$0	
Blue Sky	\$176,098	-\$176,098	\$0	\$0	-\$176,098	\$0	\$0	\$0	\$0	\$0	-\$176,098	\$0	-\$176,098	\$0	-\$176,098	\$0	
BPA Balancing Account	-\$525,128	\$0	\$525,128	\$0	\$525,128	\$0	\$0	\$0	\$0	\$0	\$525,128	\$0	\$525,128	\$0	\$525,128	\$0	
Income Tax Deferral	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
All Revenue Program	-\$8,795,488	\$8,795,488	\$0	\$0	\$8,795,488	\$0	\$0	\$0	\$0	\$0	\$8,795,488	\$0	\$8,795,488	\$0	\$8,795,488	\$0	
Unbilled Rev.	\$3,070,000	\$0	\$0	\$0	\$0	\$3,070,000	\$0	\$3,070,000	\$0	\$3,070,000	\$0	\$3,070,000	\$0	\$3,070,000	\$0	\$3,070,000	
Total	\$124,334,265	\$15,105,462	\$12,222,112	\$2,474,118	\$29,801,692	\$154,135,957	\$0	\$154,135,957	\$0	\$154,135,957	\$29,801,692	\$154,135,957	\$29,801,692	\$154,135,957	\$29,801,692	\$154,135,957	
Commercial																	
02GNSV0024	\$44,443,416	\$1,673,224	\$207,711	\$227,195	\$2,108,130	\$46,551,546	\$0	\$46,551,546	\$0	\$46,551,546	\$2,108,130	\$46,551,546	\$2,108,130	\$46,551,546	\$2,108,130	\$46,551,546	
02GNSV024F	\$166,470	\$0	\$6	\$0	\$6	\$166,476	\$0	\$166,476	\$0	\$166,476	\$6	\$166,476	\$6	\$166,476	\$6	\$166,476	
02GNSV24FP	\$121,960	\$0	\$6,293	\$0	\$6,293	\$128,253	\$0	\$128,253	\$0	\$128,253	\$6,293	\$128,253	\$6,293	\$128,253	\$6,293	\$128,253	
Subtotal	\$44,731,846	\$1,673,224	\$214,011	\$227,195	\$2,114,429	\$46,846,275	\$0	\$46,846,275	\$0	\$46,846,275	\$2,114,429	\$46,846,275	\$2,114,429	\$46,846,275	\$2,114,429	\$46,846,275	
02LGSV0036	\$62,528,099	\$3,168,944	\$370,241	\$263,661	\$3,802,846	\$66,330,945	\$0	\$66,330,945	\$0	\$66,330,945	\$3,802,846	\$66,330,945	\$3,802,846	\$66,330,945	\$3,802,846	\$66,330,945	
Subtotal	\$62,528,099	\$3,168,944	\$370,241	\$263,661	\$3,802,846	\$66,330,945	\$0	\$66,330,945	\$0	\$66,330,945	\$3,802,846	\$66,330,945	\$3,802,846	\$66,330,945	\$3,802,846	\$66,330,945	
02LGSV048T	\$14,306,332	\$201,487	\$0	\$50,607	\$252,094	\$14,558,426	\$0	\$14,558,426	\$0	\$14,558,426	\$252,094	\$14,558,426	\$252,094	\$14,558,426	\$252,094	\$14,558,426	
Subtotal	\$14,306,332	\$201,487	\$0	\$50,607	\$252,094	\$14,558,426	\$0	\$14,558,426	\$0	\$14,558,426	\$252,094	\$14,558,426	\$252,094	\$14,558,426	\$252,094	\$14,558,426	
02OALTO15N	\$281,190	\$2,869	\$3,754	\$0	\$6,623	\$287,813	\$0	\$287,813	\$0	\$287,813	\$6,623	\$287,813	\$6,623	\$287,813	\$6,623	\$287,813	
02RCFL0054	\$23,705	\$404	\$0	\$0	\$404	\$24,109	\$0	\$24,109	\$0	\$24,109	\$404	\$24,109	\$404	\$24,109	\$404	\$24,109	
Subtotal	\$304,895	\$3,273	\$3,754	\$0	\$7,027	\$311,922	\$0	\$311,922	\$0	\$311,922	\$7,027	\$311,922	\$7,027	\$311,922	\$7,027	\$311,922	
AGA	\$589,889	\$0	\$0	\$0	\$0	\$589,889	\$0	\$589,889	\$0	\$589,889	\$0	\$589,889	\$0	\$589,889	\$0	\$589,889	
Rev Adjustment	-\$7,352,379	\$7,352,379	\$0	\$0	\$7,352,379	\$0	\$0	\$0	\$0	\$0	\$7,352,379	\$0	\$7,352,379	\$0	\$7,352,379	\$0	
DSM	\$3,896,022	-\$3,896,022	\$0	\$0	-\$3,896,022	\$0	\$0	\$0	\$0	\$0	-\$3,896,022	\$0	-\$3,896,022	\$0	-\$3,896,022	\$0	
Blue Sky	\$24,655	-\$24,655	\$0	\$0	-\$24,655	\$0	\$0	\$0	\$0	\$0	-\$24,655	\$0	-\$24,655	\$0	-\$24,655	\$0	
BPA Balance Acct	-\$21,879	\$0	\$21,879	\$0	\$21,879	\$0	\$0	\$0	\$0	\$0	\$21,879	\$0	\$21,879	\$0	\$21,879	\$0	
Income Tax Deferral	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
All Revenue Program	-\$7,659,431	\$7,659,431	\$0	\$0	\$7,659,431	\$0	\$0	\$0	\$0	\$0	\$7,659,431	\$0	\$7,659,431	\$0	\$7,659,431	\$0	
Unbilled Rev.	-\$1,552,000	\$0	\$0	\$0	\$0	-\$1,552,000	\$0	-\$1,552,000	\$0	-\$1,552,000	\$0	-\$1,552,000	\$0	-\$1,552,000	\$0	-\$1,552,000	
Total	\$109,796,049	\$16,138,060	\$609,885	\$541,464	\$17,289,409	\$127,085,458	\$0	\$127,085,458	\$0	\$127,085,458	\$17,289,409	\$127,085,458	\$17,289,409	\$127,085,458	\$17,289,409	\$127,085,458	
Industrial																	
02GNSV0024	\$1,379,101	\$50,923	\$6,575	\$0	\$57,498	\$1,436,599	\$0	\$1,436,599	\$0	\$1,436,599	\$57,498	\$1,436,599	\$57,498	\$1,436,599	\$57,498	\$1,436,599	
02GNSV024F	\$8,671	\$0	\$0	\$0	\$0	\$8,671	\$0	\$8,671	\$0	\$8,671	\$0	\$8,671	\$0	\$8,671	\$0	\$8,671	
02GNSV24FP	\$1,001	\$0	\$28	\$0	\$28	\$1,030	\$0	\$1,030	\$0	\$1,030	\$28	\$1,030	\$28	\$1,030	\$28	\$1,030	
Subtotal	\$1,388,774	\$50,923	\$6,603	\$0	\$57,526	\$1,446,300	\$0	\$1,446,300	\$0	\$1,446,300	\$57,526	\$1,446,300	\$57,526	\$1,446,300	\$57,526	\$1,446,300	
02LGSV0036	\$7,731,573	\$376,554	\$11,516	\$0	\$388,070	\$8,119,643	\$0	\$8,119,643	\$0	\$8,119,643	\$388,070	\$8,119,643	\$388,070	\$8,119,643	\$388,070	\$8,119,643	
Subtotal	\$7,731,573	\$376,554	\$11,516	\$0	\$388,070	\$8,119,643	\$0	\$8,119,643	\$0	\$8,119,643	\$388,070	\$8,119,643	\$388,070	\$8,119,643	\$388,070	\$8,119,643	
02PRSV47TM	\$307,582	\$1,608	\$0	\$0	\$1,608	\$309,190	\$0	\$309,190	\$0	\$309,190	\$1,608	\$309,190	\$1,608	\$309,190	\$1,608	\$309,190	
02LGSV048M	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
02LGSV048T	\$42,759,970	\$655,912	\$0	\$0	\$655,912	\$43,415,882	\$0	\$43,415,882	\$0	\$43,415,882	\$655,912	\$43,415,882	\$655,912	\$43,415,882	\$655,912	\$43,415,882	
Subtotal	\$43,067,553	\$657,519	\$0	\$0	\$657,519	\$43,725,072	\$0	\$43,725,072	\$0	\$43,725,072	\$657,519	\$43,725,072	\$657,519	\$43,725,072	\$657,519	\$43,725,072	
02OALTO15N	\$16,703	\$189	\$202	\$0	\$390	\$17,093	\$0	\$17,093	\$0	\$17,093	\$390	\$17,093	\$390	\$17,093	\$390	\$17,093	
Subtotal	\$16,703	\$189	\$202	\$0	\$390	\$17,093	\$0	\$17,093	\$0	\$17,093	\$390	\$17,093	\$390	\$17,093	\$390	\$17,093	
AGA	\$47,833	\$0	\$0	\$0	\$0	\$47,833	\$0	\$47,833	\$0	\$47,833	\$0	\$47,833	\$0	\$47,833	\$0	\$47,833	
Rev Adjustment	-\$1,342,731	\$1,342,731	\$0	\$0	\$1,342,731	\$0	\$0	\$0	\$0	\$0	\$1,342,731	\$0	\$1,342,731	\$0	\$1,342,731	\$0	
DSM	\$1,683,397	-\$1,683,397	\$0	\$0	-\$1,683,397	\$0	\$0	\$0	\$0	\$0	-\$1,683,397	\$0	-\$1,683,397	\$0	-\$1,683,397	\$0	
Blue Sky	\$12	-\$12	\$0	\$0	-\$12	\$0	\$0	\$0	\$0	\$0	-\$12	\$0	-\$12	\$0	-\$12	\$0	
BPA Balancing Acct	-\$243	\$0	\$243	\$0	\$243	\$0	\$0	\$0	\$0	\$0	\$243	\$0	\$243	\$0	\$243	\$0	
Income Tax Deferral	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
All Revenue Program	-\$197,604	\$197,604	\$0	\$0	\$197,604	\$0	\$0	\$0	\$0	\$0	\$197,604	\$0	\$197,604	\$0	\$197,604	\$0	
Unbilled Rev.	-\$1,252,000	\$0	\$0	\$0	\$0	-\$1,252,000	\$0	-\$1,252,000	\$0	-\$1,252,000	\$0	-\$1,252,000	\$0	-\$1,252,000	\$0	-\$1,252,000	
Total	\$51,143,267	\$942,110	\$18,564	\$0	\$960,674	\$52,103,941	\$0	\$52,103,941	\$0	\$52,103,941	\$960,674	\$52,103,941	\$960,674	\$52,103,941	\$960,674	\$	

PacifiCorp
Results of Operations - June 2020
Summary of Revenue Adjustments

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	Booked Revenues	Restating											Total Adjusted Revenue	
		Normalization ¹	BPA Adjustment	Temperature	Total Restating Adj.	Total Adj. Rev.	Total Annualized Adj.	Total Adj. Rev. Restating and Annualized	Total Pro Forma Adj.	Total Adj. Rev. Restating & Annualized	Total Adjustments			
Irrigation														
02APSV0040	\$7,340,405	\$927,308	\$764,679	\$34,433	\$1,726,420	\$9,066,825	\$0	\$9,066,825	\$0	\$9,066,825	\$0	\$9,066,825	\$1,726,420	\$9,066,825
02APSV040X	\$5,899,784	\$0	\$0	\$0	\$0	\$5,899,784	\$0	\$5,899,784	\$0	\$5,899,784	\$0	\$5,899,784	\$0	\$5,899,784
Subtotal	\$13,240,189	\$927,308	\$764,679	\$34,433	\$1,726,420	\$14,966,609	\$0	\$14,966,609	\$0	\$14,966,609	\$0	\$14,966,609	\$1,726,420	\$14,966,609
AGA	\$184,551	\$0	\$0	\$0	\$0	\$184,551	\$0	\$184,551	\$0	\$184,551	\$0	\$184,551	\$0	\$184,551
Irrigation Demand Charge	-\$132,000	\$132,000	\$0	\$0	\$132,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$132,000	\$0
Rev Adjustment	-\$363,298	\$363,298	\$0	\$0	\$363,298	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$363,298	\$0
DSM	\$447,812	-\$447,812	\$0	\$0	-\$447,812	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$447,812	\$0
Blue Sky	\$1,046	-\$1,046	\$0	\$0	-\$1,046	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,046	\$0
BPA Balancing Acct	-\$28,400	\$0	\$28,400	\$0	\$28,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,400	\$0
BPA Adjustment Fee	\$100,967	\$0	-\$100,967	\$0	-\$100,967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$100,967	\$0
Income Tax Deferral	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Alt Revenue Program	-\$937,012	\$937,012	\$0	\$0	\$937,012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$937,012	\$0
Unbilled Rev.	\$236,000	\$0	\$0	\$0	\$0	\$236,000	\$0	\$236,000	\$0	\$236,000	\$0	\$236,000	\$0	\$236,000
Total	\$12,749,857	\$1,910,759	\$692,111	\$34,433	\$2,637,303	\$15,387,160	\$0	\$15,387,160	\$0	\$15,387,160	\$0	\$15,387,160	\$2,637,303	\$15,387,160
Public Street & Highway Lighting														
02COSL0052	\$4,181	\$70	\$0	\$0	\$70	\$4,251	\$0	\$4,251	\$0	\$4,251	\$0	\$4,251	\$70	\$4,251
02CUSL053F	\$190,992	\$5,053	\$0	\$0	\$5,053	\$196,045	\$0	\$196,045	\$0	\$196,045	\$0	\$196,045	\$5,053	\$196,045
02CUSL053M	\$51,078	\$0	\$0	\$0	\$0	\$51,078	\$0	\$51,078	\$0	\$51,078	\$0	\$51,078	\$0	\$51,078
02HPSV0051	\$738,218	\$4,620	\$0	\$0	\$4,620	\$742,837	\$0	\$742,837	\$0	\$742,837	\$0	\$742,837	\$4,620	\$742,837
02MVSU0057	\$95,330	\$1,517	\$0	\$0	\$1,517	\$96,847	\$0	\$96,847	\$0	\$96,847	\$0	\$96,847	\$1,517	\$96,847
02CFR0012	\$91	\$0	\$0	\$0	\$0	\$91	\$0	\$91	\$0	\$91	\$0	\$91	\$0	\$91
Sub Total	\$1,079,889	\$11,260	\$0	\$0	\$11,260	\$1,091,149	\$0	\$1,091,149	\$0	\$1,091,149	\$0	\$1,091,149	\$11,260	\$1,091,149
AGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rev Adjustment	-\$43,450	\$43,450	\$0	\$0	\$43,450	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,450	\$0
DSM	\$18,614	-\$18,614	\$0	\$0	-\$18,614	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$18,614	\$0
Income Tax Deferral	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unbilled Rev.	-\$235,000	\$0	\$0	\$0	\$0	-\$235,000	\$0	-\$235,000	\$0	-\$235,000	\$0	-\$235,000	\$0	-\$235,000
Total	\$820,053.22	\$36,096	\$0	\$0	\$36,096	\$856,149	\$0	\$856,149	\$0	\$856,149	\$0	\$856,149	\$36,096	\$856,149
Washington Total	\$298,843,491	\$34,132,487	\$13,542,672	\$3,050,015	\$50,725,174	\$349,568,665	\$0	\$349,568,665	\$0	\$349,568,665	\$0	\$349,568,665	\$50,725,174	\$349,568,665

¹ Adjustments back out Schedule 191 (System Benefits Charge) -\$10,560,899, Revenue Accounting Adjustments \$16,851,847, Irrigation Demand Charge Accrual \$132,000, DSM -\$10,621,586, Blue Sky -\$201,810, Income Tax Deferral \$0, Alternate Revenue Program \$17,589,534, Decoupling \$6,042,779, PCAM \$6,780,353 and FTAA \$8,120,269.

² No rate change

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	RES	19,857,303	WA	Situs	19,857,303	3.1.1
Commercial	442	RES	20,058,738	WA	Situs	20,058,738	3.1.1
Industrial ¹	442	RES	4,985,125	WA	Situs	4,985,125	3.1.1
Public Street & Highway	444	RES	54,710	WA	Situs	54,710	3.1.1
			<u>44,955,875</u>			<u>44,955,875</u>	

¹Includes Irrigation

Description of Adjustment

This restating adjustment removes revenue adjustment items that should not be included in regulatory results. The revenues for the 12-months ended June 2020 are normalized by removing Schedule 191 (System Benefits Charge) (\$10,560,899), Revenue Accounting Adjustment \$16,851,847, Irrigation Demand Charge Accrual \$132,000, Alternative Revenue Program \$17,589,534, Decoupling \$6,042,779, PCAM \$6,780,353 and FTAA \$8,120,269.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Other Electric Revenues	456	RES	3,065,482	WRG	5.245%	160,795	3.3.1
Other Electric Revenues	456	PRO	<u>(4,013,422)</u>	WRG	5.245%	<u>(210,517)</u>	3.3.1
			<u>(947,940)</u>			<u>(49,723)</u>	

Adjustment Detail:							
Actual Wheeling Revenues 12 ME June 2020			107,663,115				3.3.1
Total Adjustments			<u>(947,940)</u>				Above
Adjusted Wheeling Revenues 12 ME June 2021			<u>106,715,175</u>				3.3.1

Description of Adjustment

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

PacifiCorp
Washington Results of Operations - June 2020
Wheeling Revenue

Customer	Total	
3 Phases Renewables, Inc.	(6,079)	
Airport Solar Llc	(907,621)	
Arizona Public Service Company	(2,740)	
Avangrid Renewables, Llc	(5,843,477)	
Avista Corporation	(1,026)	
Basin Electric Power Cooperative	(502,962)	
Black Hills Power & Light Company	(3,133,773)	
Bonneville Power Administration	(16,873,469)	
Bonneville Power Administration	(4,122,993)	
Brookfield Energy Marketing L.P.	(504,996)	
Calpine Energy Solutions, Llc	(548,356)	
City Of Roseville	(1,578,339)	
Clatskanie Pud	(507,342)	
Colorado Electric Utility Co.	(9,043)	
Conoco Inc	(9)	
Constellation Newenergy, Inc.	(26,282)	
Constellation Power Source, Inc.	(2,171,508)	
Cp Energy	(61)	
Deseret Generation & Trans. Co-Op.	(5,243,330)	
Eagle Energy Partners I Lp	(35,316)	
Enel Trading North America	(2,453)	
Energy Keepers, Inc.	(598)	
Eugene Water & Electric Board	19,726	
Evergreen Biopower	(370,710)	
Fall River Rural Electric Cooperati	(151,308)	
Falls Creek H.P., Lp	(81,040)	
Idaho Power Co. Balancing Ops	(800,323)	
Intermountain Renewable(Cyrq Enrgy)	(400,839)	
Lh Garrett	(211,564)	
Macquarie Energy Llc	(141,594)	
Mag Energy Solutions Inc.	(6,304)	
Moon Lake Electric Association	(27,882)	
Morgan Stanley Capital	(1,484,365)	
Navajo Tribal Utility Authority	(85,090)	
Nextera Energy Resources, Llc	(3,539,894)	
NV Energy	(208,820)	
Obsidian Renewables, Llc	(511,669)	
Pacific Gas & Electric Company	(146,396)	
Pacificcorp	948,561	
Portland General Electric Company	(18,063)	
Powerex	(19,265,196)	
Rainbow Energy Marketing Corporatio	(32,252)	
Sacramento Municipal Utility Dist	(621,283)	
Salt River Project	(823,288)	
SeaWest Windpower, Inc.	(5,796)	
Shell Energy Na (Coral Power)	(3,448,231)	
Sierra Pacific Power Company	(39,172)	
So. Cal Public Power Authority	(30,401)	
Southern California Edison Company	(3,818,020)	
State Of South Dakota	(131,554)	
Tenaska Power Services Company	(253,486)	
The Energy Authority	(93,949)	
Transalta Energy Marketing Corp.	(368,037)	
Tri-State Gen. & Trans. Association	(616,778)	
Tucson Electric Power Co.	(14,633)	
U.S. Bureau Of Reclamation	(54,084)	
Utah Associated Municipal Power Sys	(18,998,239)	
Utah Municipal Power Agency	(2,981,373)	
Warm Springs Power Enterprises	(119,700)	
Western Area Power Admin. - Ut	(3,193,010)	
Western Area Power Administration	(68,398)	
Cowlitz Use of Facilities	(185,028)	
Accruals	(3,261,865)	
Total	(107,663,115)	
	Ref 3.3	
Type		
RES	Remove refunds and other out of period adjustments	(1,520,192)
RES	Falls Creek Hydro Annualization	(79,275)
RES	Airport Solar Annualization	(1,255,247)
RES	LH Garrett Annualization	(210,768)
PRO	Forecasted Price/Volume Increase Network	4,013,422
	Test Period Incremental Adjustments	947,940
		Ref 3.3
	Accum Test Period Totals	(106,715,175)
		Ref 3.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Operating Income:							
Remove 12 ME June 2020 Allowance Sales	4118	PRO	62	SE	7.674%	5	3.4.1
Add 12 ME June 2020 Amortization	4118	PRO	(9)	WA	Situs	(9)	3.4.2
			<u>53</u>			<u>(4)</u>	
Adjustment to Rate Base:							
Regulatory Deferred Sales	25398	PRO	(19)	WA	Situs	(19)	3.4.2
Adjustment to Tax:							
Accum Deferred Income Taxes	190	PRO	5	WA	Situs	5	3.4.2
Schedule M Additions	SCHMAT	PRO	-	WA	Situs	-	3.4.2
Schedule M Deduction	SCHMDT	PRO	9	WA	Situs	9	3.4.2
DIT Expense	41110	PRO	-	WA	Situs	-	3.4.2
DIT Expense	41010	PRO	3	WA	Situs	3	3.4.2

Description of Adjustment

This pro forma adjustment removes the SO2 allowance sales occurring in the 12 months ended June 2020 and reflects, instead, a five-year amortization methodology for 12 months ending June 2021, as approved in UE-100749. Washington's allocation of the revenues is determined by the allowances provided by the Chehalis, Hermiston, Jim Bridger and Colstrip Unit 4 generating resources.

PacifiCorp
Results of Operations - June 2020
SO2 Emission Allowance Sales
SAP Account 301947 - Actuals for 12 Months Ended June 2020

Year	Month	Amount	Accumulated Amount
2019	7	-	-
2019	8	-	-
2019	9	-	-
2019	10	-	-
2019	11	-	-
2019	12	-	-
2020	1	-	-
2020	2	-	-
2020	3	-	-
2020	4	(62)	(62)
2020	5	-	(62)
2020	6	-	(62) Ref 3.4

GL Account Balance
Account Number 301947
Calendar Year 2020

Account number	301947	Emissions/Allow Rev
Company code	1000	PacifiCorp
Business area		
Fiscal year	2021	
All documents in currency	*	Display currency USD

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				
1				
2				
3				
4	10.93	72.47	61.54-	61.54-
5				61.54-
6				61.54-
7				61.54-
8				61.54-
9				61.54-
10				61.54-
11				61.54-
12				61.54-

PacifiCorp
Results of Operations - June 2020
SO2 Emission Allowance Sales

Description	Beginning of the Period		Jun-20		End Unamort Balance Pro Forma	Current Period Amortization 12 ME Jun-20	Beg Unamort Balance Jun-20	Unrealized Gain SCHMAT 12 Months Ended	Realized Gain SCHMDT 12 Months Ended	D.I.T. Expense 12 Months Ended	Accumulated Deferred Income Tax Jun-20	Accumulated Deferred Income Tax Jun-21
	Date Booked	Sales To Date Jun-21	Accumulated Amortization Jun-21	Jun-21								
Apr 2015 Sale	Apr-15	320	320	0	0	0	0	0	0	0	0	0
Apr 2016 Sale	Apr-16	188	188	0	28	28	0	28	11	11	(0)	
Apr 2017 Sale	Apr-17	177	150	27	35	62	0	35	13	23	10	
Apr 2018 Sale	Apr-18	182	118	64	36	100	0	36	9	25	16	
Apr 2019 Sale	Apr-19	173	78	95	35	130	0	35	9	32	23	
Apr 2020 Sale	Apr-20	62	15	46	12	58	0	12	3	14	11	
Totals				232	147	379	0	147	45	105	61	
			Washington Weighted %		6.149%			6.149%	6.149%	6.149%		
Actual Sales 12 ME Jun-20		62			9		0	9	3			
		Ref. 3.4.1			Ref. 3.4		Ref. 3.4	Ref. 3.4				
SO2 credit Unamortized Balance												
DIT Expense												
DIT Unamort Balance												
		Total Co.	WA Portion							Total Co.	WA Portion	
Beginning Balance (Jun -20)		379	23	Realized Gain - SCHMDT	41			Beginning Balance (Jun -20)		105	6	
Jul-20		366	22	Washington Weighted %	6.149%			Jul-20		101	6	
Aug-20		353	22		3			Aug-20		97	6	
Sep-20		340	21		Ref. 3.4			Sep-20		93	6	
Oct-20		326	20	Unrealized Gain - SCHMAT	0			Oct-20		89	5	
Nov-20		313	19	Washington Weighted %	6.149%			Nov-20		85	5	
Dec-20		300	18		0			Dec-20		81	5	
Jan-21		287	18		Ref. 3.4			Jan-21		77	5	
Feb-21		274	17					Feb-21		73	4	
Mar-21		261	16					Mar-21		69	4	
Apr-21		251	15					Apr-21		66	4	
May-21		242	15					May-21		63	4	
Ending Balance (Jun - 21)		232	14					Ending Balance (Jun - 21)		61	4	
Average of Monthly Averages		302	19					Average of Monthly Averages		81	5	
			Ref. 3.4								Ref. 3.4	

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

4. O&M ADJUSTMENTS

	4.1	4.2	4.2.1	4.3	4.3.1	4.4	
	Miscellaneous Expense & Revenue	General Wage Increase - Annualizing	(cont.) General Wage Increase - Annualizing	General Wage Increase - Pro Forma	(cont.) General Wage Increase - Pro Forma	Insurance Expense	
Total Normalized							
1 Operating Revenues:							
2 General Business Revenues	(32,461,632)	(32,461,632)	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	
5 Other Operating Revenues	(391,216)	(391,216)	-	-	-	-	
6 Total Operating Revenues	(32,852,848)	(32,852,848)	-	-	-	-	
7							
8 Operating Expenses:							
9 Steam Production	95,446	-	65,221	-	30,225	-	
10 Nuclear Production	-	-	-	-	-	-	
11 Hydro Production	57,850	-	39,530	-	18,320	-	
12 Other Power Supply	230,639	(311)	37,472	-	17,366	94,928	
13 Transmission	168,704	-	31,902	-	14,784	29,552	
14 Distribution	(963,128)	-	24,938	67,313	42,752	(1,097,734)	
15 Customer Accounting	(158,509)	(117)	-	34,299	10,488	5,407	
16 Customer Service & Info	30,775	1,940	-	6,676	-	3,094	
17 Sales	-	-	-	-	-	-	
18 Administrative & General	933,469	(1,755)	46,822	1,692	-	22,483	
19 Total O&M Expenses	395,246	(242)	245,885	109,980	133,934	30,984	
20 Depreciation	(512,604)	(512,604)	-	-	-	-	
21 Amortization	-	-	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	
23 Income Taxes: Federal	(6,899,878)	(6,820,574)	(51,636)	(23,096)	(28,126)	(6,507)	
24 State	-	-	-	-	-	-	
25 Deferred Income Taxes	30,242	-	-	-	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	139,501	139,501	-	-	-	-	
28 Total Operating Expenses:	(6,847,493)	(7,193,919)	194,249	86,884	105,808	24,478	
29							
30 Operating Rev For Return:	(26,005,355)	(25,658,929)	(194,249)	(86,884)	(105,808)	(24,478)	
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	(526,704)	-	-	-	-	-	
50 Unamortized ITC	-	-	-	-	-	-	
51 Customer Adv For Const	-	-	-	-	-	-	
52 Customer Service Deposits	-	-	-	-	-	-	
53 Miscellaneous Deductions	-	-	-	-	-	-	
54							
55 Total Deductions:	(526,704)	-	-	-	-	-	
56							
57 Total Rate Base:	(526,704)	-	-	-	-	-	
58							
59							
60 Estimated ROE impact	-5.978%	-5.901%	-0.045%	-0.020%	-0.024%	-0.006%	0.108%
61 Estimated Price Change	34,503,847	34,094,620	258,110	115,448	140,594	32,525	(623,721)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(32,874,991)	(32,479,503)	(245,885)	(109,980)	(133,934)	(30,984)	594,178
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(580)	(580)	-	-	-	-	-
70 Schedule "M" Additions	(306,308)	-	-	-	-	-	-
71 Schedule "M" Deductions	(324,158)	-	-	-	-	-	-
72 Income Before Tax	(32,856,561)	(32,478,923)	(245,885)	(109,980)	(133,934)	(30,984)	594,178
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(32,856,561)	(32,478,923)	(245,885)	(109,980)	(133,934)	(30,984)	594,178
77							
78 Federal Income Taxes	(6,899,878)	(6,820,574)	(51,636)	(23,096)	(28,126)	(6,507)	124,777

	4.5	4.6	4.7	4.8	4.9	4.10
	Advertising	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense	Legal Expenses	Environmental Remediation	Remove Non-Recurring Entries
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	-	-	-	81,184	-	-
13 Transmission	-	-	-	-	-	92,465
14 Distribution	-	-	-	(397)	-	-
15 Customer Accounting	-	-	(208,279)	(307)	-	-
16 Customer Service & Info	19,065	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	1,015	8,848	-	(39,125)	514,412	-
19 Total O&M Expenses	20,081	8,848	(208,279)	41,355	514,412	92,465
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(4,217)	(1,858)	43,739	(8,685)	(104,278)	(19,418)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	30,242	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	15,864	6,990	(164,541)	32,671	440,376	73,048
29						
30 Operating Rev For Return:	(15,864)	(6,990)	164,541	(32,671)	(440,376)	(73,048)
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	-	-	-	-	(526,704)	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	(526,704)	-
56						
57 Total Rate Base:	-	-	-	-	(526,704)	-
58						
59						
60 Estimated ROE impact	-0.004%	-0.002%	0.038%	-0.008%	-0.095%	-0.017%
61 Estimated Price Change	21,079	9,288	(218,635)	43,412	534,065	97,063
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(20,081)	(8,848)	208,279	(41,355)	(514,412)	(92,465)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	(306,308)	-
71 Schedule "M" Deductions	-	-	-	-	(324,158)	-
72 Income Before Tax	(20,081)	(8,848)	208,279	(41,355)	(496,562)	(92,465)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(20,081)	(8,848)	208,279	(41,355)	(496,562)	(92,465)
77						
78 Federal Income Taxes	(4,217)	(1,858)	43,739	(8,685)	(104,278)	(19,418)

	4.1	4.2	4.2.1	4.3	4.3.1	4.4
	Miscellaneous Expense & Revenue	General Wage Increase - Annualizing	(cont.) General Wage Increase - Annualizing	General Wage Increase - Pro Forma	(cont.) General Wage Increase - Pro Forma	Insurance Expense
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	(32,461,632)	(32,461,632)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(391,216)	(391,216)	-	-	-	-
6 Total Operating Revenues	(32,852,848)	(32,852,848)	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	65,221	-	65,221	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	39,530	-	39,530	-	-	-
12 Other Power Supply	213,274	(311)	37,472	-	-	94,928
13 Transmission	153,920	-	31,902	-	-	29,552
14 Distribution	(1,005,880)	-	24,938	67,313	-	(1,097,734)
15 Customer Accounting	(174,404)	(117)	-	34,299	-	-
16 Customer Service & Info	27,681	1,940	-	6,676	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	910,986	(1,755)	46,822	1,692	-	379,075
19 Total O&M Expenses	230,327	(242)	245,885	109,980	-	(594,178)
20 Depreciation	(512,604)	(512,604)	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(6,865,245)	(6,820,574)	(51,636)	(23,096)	-	124,777
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	30,242	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	139,501	139,501	-	-	-	-
28 Total Operating Expenses:	(6,977,779)	(7,193,919)	194,249	86,884	-	(469,400)
29						
30 Operating Rev For Return:	(25,875,069)	(25,658,929)	(194,249)	(86,884)	-	469,400
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	(526,704)	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(526,704)	-	-	-	-	-
56						
57 Total Rate Base:	(526,704)	-	-	-	-	-
58						
59						
60 Estimated ROE impact	-5.948%	-5.901%	-0.045%	-0.020%	0.000%	0.108%
61 Estimated Price Change	34,330,729	34,094,620	258,110	115,448	-	(623,721)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(32,710,072)	(32,479,503)	(245,885)	(109,980)	-	594,178
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	(580)	(580)	-	-	-	-
70 Schedule "M" Additions	(306,308)	-	-	-	-	-
71 Schedule "M" Deductions	(324,158)	-	-	-	-	-
72 Income Before Tax	(32,691,642)	(32,478,923)	(245,885)	(109,980)	-	594,178
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(32,691,642)	(32,478,923)	(245,885)	(109,980)	-	594,178
77						
78 Federal Income Taxes	(6,865,245)	(6,820,574)	(51,636)	(23,096)	-	124,777

	4.5	4.6	4.7	4.8	4.9	4.10
	Advertising	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense	Legal Expenses	Environmental Remediation	Remove Non-Recurring Entries
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	-	-	-	81,184	-	-
13 Transmission	-	-	-	-	-	92,465
14 Distribution	-	-	-	(397)	-	-
15 Customer Accounting	-	-	(208,279)	(307)	-	-
16 Customer Service & Info	19,065	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	1,015	8,848	-	(39,125)	514,412	-
19 Total O&M Expenses	20,081	8,848	(208,279)	41,355	514,412	92,465
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(4,217)	(1,858)	43,739	(8,685)	(104,278)	(19,418)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	30,242	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	15,864	6,990	(164,541)	32,671	440,376	73,048
29						
30 Operating Rev For Return:	(15,864)	(6,990)	164,541	(32,671)	(440,376)	(73,048)
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	-	-	-	-	(526,704)	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	(526,704)	-
56						
57 Total Rate Base:	-	-	-	-	(526,704)	-
58						
59						
60 Estimated ROE impact	-0.004%	-0.002%	0.038%	-0.008%	-0.095%	-0.017%
61 Estimated Price Change	21,079	9,288	(218,635)	43,412	534,065	97,063
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(20,081)	(8,848)	208,279	(41,355)	(514,412)	(92,465)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	(306,308)	-
71 Schedule "M" Deductions	-	-	-	-	(324,158)	-
72 Income Before Tax	(20,081)	(8,848)	208,279	(41,355)	(496,562)	(92,465)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(20,081)	(8,848)	208,279	(41,355)	(496,562)	(92,465)
77						
78 Federal Income Taxes	(4,217)	(1,858)	43,739	(8,685)	(104,278)	(19,418)

	4.1	4.2	4.2.1	4.3	4.3.1	4.4	
	Miscellaneous Expense & Revenue	General Wage Increase - Annualizing	(cont.) General Wage Increase - Annualizing	General Wage Increase - Pro Forma	(cont.) General Wage Increase - Pro Forma	Insurance Expense	
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	30,225	-	-	30,225	-	-	
10 Nuclear Production	-	-	-	-	-	-	
11 Hydro Production	18,320	-	-	18,320	-	-	
12 Other Power Supply	17,366	-	-	17,366	-	-	
13 Transmission	14,784	-	-	14,784	-	-	
14 Distribution	42,752	-	-	42,752	-	-	
15 Customer Accounting	15,895	-	-	10,488	5,407	-	
16 Customer Service & Info	3,094	-	-	-	3,094	-	
17 Sales	-	-	-	-	-	-	
18 Administrative & General	22,483	-	-	-	22,483	-	
19 Total O&M Expenses	164,918	-	-	133,934	30,984	-	
20 Depreciation	-	-	-	-	-	-	
21 Amortization	-	-	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	
23 Income Taxes: Federal	(34,633)	-	-	(28,126)	(6,507)	-	
24 State	-	-	-	-	-	-	
25 Deferred Income Taxes	-	-	-	-	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	-	-	-	-	-	-	
28 Total Operating Expenses:	130,286	-	-	105,808	24,478	-	
29							
30 Operating Rev For Return:	(130,286)	-	-	(105,808)	(24,478)	-	
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	-0.031%	0.000%	0.000%	0.000%	-0.025%	-0.006%	0.000%
61 Estimated Price Change	173,118	-	-	140,594	32,525	-	
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(164,918)	-	-	(133,934)	(30,984)	-	
67 Other Deductions	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	
70 Schedule "M" Additions	-	-	-	-	-	-	
71 Schedule "M" Deductions	-	-	-	-	-	-	
72 Income Before Tax	(164,918)	-	-	(133,934)	(30,984)	-	
73							
74 State Income Taxes	-	-	-	-	-	-	
75							
76 Taxable Income	(164,918)	-	-	(133,934)	(30,984)	-	
77							
78 Federal Income Taxes	(34,633)	-	-	(28,126)	(6,507)	-	

	4.5	4.6	4.7	4.8	4.9	4.10
	Advertising	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense	Legal Expenses	Environmental Remediation	Remove Non-Recurring Entries
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%
61 Estimated Price Change	-	-	-	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	-	-	-	-	-	-
77						
78 Federal Income Taxes	-	-	-	-	-	-

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Revenue:							
Residential	440	RES	(15,455,556)	WA	Situs	(15,455,556)	4.1.1
Commercial and Industrial	442	RES	(16,980,853)	WA	Situs	(16,980,853)	4.1.1
Street & Highway Lighting	444	RES	(25,223)	WA	Situs	(25,223)	4.1.1
			<u>(32,461,632)</u>			<u>(32,461,632)</u>	
Gain on Property Sales	421	RES	(711,347)	CAGE	0.000%	-	
Gain on Property Sales	421	RES	122,518	UT	Situs	-	
Gain on Property Sales	421	RES	564,207	OR	Situs	-	
Gain on Property Sales	421	RES	2,215,688	SO	6.921%	153,350	
Loss on Property Sales	421	RES	(200,099)	SO	6.921%	(13,849)	
Loss on Property Sales	421	RES	(1,279)	WY-ALL	Situs	-	
			<u>1,989,686</u>			<u>139,501</u>	4.1.2
Adjustment to Expense							
Steam Depreciation Expense	403SP	RES	(2,281,127)	CAGW	22.472%	(512,604)	
Amortization of Unrecovered Plant	407	RES	2,281,127	OR	Situs	-	
Other Expenses	557	RES	(3,943)	SG	7.880%	(311)	
Office Supplies and Expense	921	RES	(37,355)	SO	6.921%	(2,585)	
Customer Records	903	RES	(1,698)	CN	6.897%	(117)	
Customer Records	903	RES	(11,794)	OR	Situs	-	
Informational Advertising	909	RES	2,227	CA	Situs	-	
Informational Advertising	909	RES	(40,438)	CN	6.897%	(2,789)	
Informational Advertising	909	RES	12,493	OR	Situs	-	
Informational Advertising	909	RES	7,615	UT	Situs	-	
Informational Advertising	909	RES	4,729	WA	Situs	4,729	
Informational Advertising	909	RES	1,982	WY-ALL	Situs	-	
Outside Services	923	RES	(10,888)	SO	6.921%	(754)	
Duplicate Charges	929	RES	22,893	SO	6.921%	1,584	
Removing Incorrect FERC 456	456	RES	(5,652,511)	SO	6.921%	(391,216)	
Reallocating FERC 456	456	RES	5,652,511	UT	Situs	-	
Removing Incorrect FERC 431	431	RES	(9,112)	SNP	6.365%	(580)	
Reallocating FERC 928	928	RES	9,112	CA	Situs	-	
			<u>(54,178)</u>			<u>(904,643)</u>	4.1.2

Description of Adjustment

This adjustment recognizes the deferral of Washington revenues related to depreciation deferral, decoupling and the Tax Cuts and Jobs Act (TCJA). It also reallocates gains and losses on property sales to reflect the appropriate allocation. In addition, this adjustment corrects the accounts and allocations of certain revenues and miscellaneous expenses.

PacifiCorp
Results of Operations - June 2020
Miscellaneous General Expense & Revenue

Revenues that need to be included in results:

	Depreciation Deferral	Washington Decoupling	Tax Cuts and Jobs Act (TCJA)	Total	Account	Factor	
Residential	(4,944,370)	(7,159,106)	(3,352,080)	(15,455,556)	440	WA	Ref 4.1
Commercial & Industrial	(7,641,987)	(4,387,651)	(4,951,214)	(16,980,853)	442	WA	Ref 4.1
Street & Highway Lighting	(25,223)	-	-	(25,223)	444	WA	Ref 4.1
	(12,611,581)	(11,546,757)	(8,303,294)	(32,461,632)			

PacifiCorp
Results of Operations - June 2020
Miscellaneous General Expense & Revenue
Adjustments Required

Description	FERC	Factor	Amount	
FERC 421 - (Gain)/Loss on Sale of Utility Plant				
Gain on Property Sales	421	CAGE	(711,347)	
Gain on Property Sales	421	UT	122,518	
Gain on Property Sales	421	OR	564,207	
Gain on Property Sales	421	SO	2,215,688	
Gain on Property Sales	421	CAEE	(632)	
Gain on Property Sales	421	ID	(29,015)	
Gain on Property Sales	421	SG	2,217,108	
Loss on Property Sales	421	SO	(200,099)	
Loss on Property Sales	421	WYP	(1,279)	
Loss on Property Sales	421	UT	337	
			<u>4,177,484</u>	Ref 4.1
Depreciation Allocation Correction				
System allocated give-back	403SP	CAGW	(2,281,127)	
Situs allocated give-back	407	OR	2,281,127	
			<u>-</u>	
Non Regulated Flights				
Other Expenses	557	SG	(3,943)	
Office Supplies and Expenses	921	SO	(19,526)	
			<u>(23,469)</u>	
Informational & Instructional Advertising				
Blue Sky	909	CN	(7,314)	
Blue Sky	909	OR	(3,315)	
Blue Sky	903	CN	(1,698)	
Blue Sky	903	OR	(11,794)	
Blue Sky	929	SO	22,893	
DSM	909	CN	(762)	
Sponsorships	909	ID	-	
Remove system allocation	909	CN	(32,361)	
Remove system allocation	909	OR	-	
Remove system allocation	909	WA	(2,316)	
Remove system allocation	909	CA	(5,556)	
Remove system allocation	909	UT	-	
Remove system allocation	909	WY	(333)	
Add situs allocation	909	ID	-	
Add situs allocation	909	UT	7,615	
Add situs allocation	909	WY	2,316	
Add situs allocation	909	WA	7,045	
Add situs allocation	909	CA	7,783	
Add situs allocation	909	OR	15,808	
Total			<u>(1,991)</u>	
FERC 928 - Reg Comm Expense				
Erroneous booking	431	SNP	(9,112)	
Add Situs allocation	928	CA	9,112	
			<u>-</u>	
FERC 921 - Office Supplies & Expenses				
Expense removal	921	SO	(17,829)	
			<u>(17,829)</u>	
FERC 923 - Outside Services				
Intercompany SERP Costs	923	SO	(10,888)	
FERC 456 - M&S Inventory Sales				
Removing Incorrect FERC 456	456	SO	(5,652,511)	
Reallocating FERC 456	456	UT	5,652,511	
			<u>-</u>	
Total Expense			<u>(54,178)</u>	Ref 4.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Operations	500	RES	683,141	CAGE	0.000%	-	
Steam Operations	500	RES	26	CAGW	22.472%	6	
Steam Operations	500	RES	86,891	JBG	22.472%	19,526	
Steam Operations	500	RES	935	SG	7.880%	74	
Fuel Related-Non NPC	501	RES	1,606	CAEE	0.000%	-	
Hydro Operations	535	RES	108,267	CAGE	0.000%	-	
Hydro Operations	535	RES	149,404	CAGW	22.472%	33,573	
Other Operations	549	RES	444	OR	Situs	-	
Other Power Supply Expenses	557	RES	7,402	CAGE	0.000%	-	
Other Power Supply Expenses	557	RES	357,199	SG	7.880%	28,149	
Other Power Supply Expenses	557	RES	402	ID	Situs	-	
Transmission Operations	560	RES	56,055	CAGE	0.000%	-	
Transmission Operations	560	RES	10,106	CAGW	22.472%	2,271	
Transmission Operations	560	RES	958	JBG	22.472%	215	
Transmission Operations	560	RES	179,208	SG	7.880%	14,122	
Distribution Operations	580	RES	220,560	SNPD	6.341%	13,985	
Distribution Operations	580	RES	12,657	CA	Situs	-	
Distribution Operations	580	RES	17,768	ID	Situs	-	
Distribution Operations	580	RES	93,971	OR	Situs	-	
Distribution Operations	580	RES	135,680	UT	Situs	-	
Distribution Operations	580	RES	18,603	WA	Situs	18,603	
Distribution Operations	580	RES	28,673	WY-ALL	Situs	-	
Administrative & General	920	RES	611,565	SO	6.921%	42,327	
Administrative & General	920	RES	214	CA	Situs	-	
Administrative & General	920	RES	1,614	ID	Situs	-	
Administrative & General	920	RES	6,115	OR	Situs	-	
Administrative & General	920	RES	3,776	UT	Situs	-	
Administrative & General	920	RES	4,495	WA	Situs	4,495	
Administrative & General	920	RES	2,850	WY-ALL	Situs	-	
Steam Maintenance	512	RES	392,814	CAGE	0.000%	-	
Steam Maintenance	512	RES	202,991	JBG	22.472%	45,615	
Hydro Maintenance	545	RES	5,837	CAGE	0.000%	-	
Hydro Maintenance	545	RES	26,509	CAGW	22.472%	5,957	
Other Operations	548	RES	76,659	CAGE	0.000%	-	
Other Operations	548	RES	26,104	CAGW	22.472%	5,866	
Other Operations	548	RES	20,989	SG	7.880%	1,654	
Other Maintenance	553	RES	26,898	CAGE	0.000%	-	
Other Maintenance	553	RES	8,024	CAGW	22.472%	1,803	
Transmission Maintenance	571	RES	85,280	CAGE	0.000%	-	
Transmission Maintenance	571	RES	51,633	CAGW	22.472%	11,603	
Transmission Maintenance	571	RES	45,364	SG	7.880%	3,575	
Transmission Maintenance	571	RES	515	JBG	22.472%	116	
Distribution Maintenance	593	RES	(120,657)	SNPD	6.341%	(7,650)	
Distribution Maintenance	593	RES	46,935	CA	Situs	-	
			<u>3,696,480</u>			<u>245,885</u>	

Description of Adjustment:

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended June 2020 for labor charged to operations and maintenance accounts. See page 4.3.2 for more information on how this adjustment was calculated.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Distribution Maintenance	593	RES	56,140	ID	Situs	-	
Distribution Maintenance	593	RES	304,148	OR	Situs	-	
Distribution Maintenance	593	RES	358,703	UT	Situs	-	
Distribution Maintenance	593	RES	67,313	WA	Situs	67,313	
Distribution Maintenance	593	RES	99,658	WY-ALL	Situs	-	
Customer Accounts	903	RES	328,136	CN	6.897%	22,631	
Customer Accounts	903	RES	3,812	CA	Situs	-	
Customer Accounts	903	RES	20,398	ID	Situs	-	
Customer Accounts	903	RES	27,327	OR	Situs	-	
Customer Accounts	903	RES	66,330	UT	Situs	-	
Customer Accounts	903	RES	11,668	WA	Situs	11,668	
Customer Accounts	903	RES	16,067	WY-ALL	Situs	-	
Customer Services	908	RES	42,795	CN	6.897%	2,951	
Customer Services	908	RES	22	CA	Situs	-	
Customer Services	908	RES	15	ID	Situs	-	
Customer Services	908	RES	25,547	OR	Situs	-	
Customer Services	908	RES	31,371	UT	Situs	-	
Customer Services	908	RES	3,724	WA	Situs	3,724	
Customer Services	908	RES	10,994	WY-ALL	Situs	-	
Customer Services	908	RES	291	OTHER	0.000%	-	
Administrative & General	935	RES	24,347	SO	6.921%	1,685	
Administrative & General	935	RES	12	CA	Situs	-	
Administrative & General	935	RES	19	ID	Situs	-	
Administrative & General	935	RES	120	OR	Situs	-	
Administrative & General	935	RES	7	WA	Situs	7	
Administrative & General	935	RES	-	WY-ALL	Situs	-	
			<u>1,498,964</u>			<u>109,980</u>	
Adjustment Summary:							
			3,696,480			245,885	Page 4.2
			<u>1,498,964</u>			<u>109,980</u>	Page 4.2.1
Total Adjustment			<u>5,195,445</u>			<u>355,865</u>	
			Ref 4.3.3			Ref 4.3.8	

Description of Adjustment:

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended June 2020 for labor charged to operations and maintenance accounts. See page 4.3.2 for more information on how this adjustment was calculated.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Operations	500	PRO	316,588	CAGE	0.000%	-	
Steam Operations	500	PRO	12	CAGW	22.472%	3	
Steam Operations	500	PRO	40,268	JBG	22.472%	9,049	
Steam Operations	500	PRO	433	SG	7.880%	34	
Fuel Realited-Non NPC	501	PRO	744	CAEE	0.000%	-	
Hydro Operations	535	PRO	50,174	CAGE	0.000%	-	
Hydro Operations	535	PRO	69,238	CAGW	22.472%	15,559	
Other Operations	549	PRO	206	OR	Situs	-	
Other Power Supply Expenses	557	PRO	3,430	CAGE	0.000%	-	
Other Power Supply Expenses	557	PRO	165,537	SG	7.880%	13,045	
Other Power Supply Expenses	557	PRO	186	ID	Situs	-	
Transmission Operations	560	PRO	25,978	CAGE	0.000%	-	
Transmission Operations	560	PRO	4,684	CAGW	22.472%	1,052	
Transmission Operations	560	PRO	444	JBG	22.472%	100	
Transmission Operations	560	PRO	83,051	SG	7.880%	6,545	
Distribution Operations	580	PRO	102,214	SNPD	6.341%	6,481	
Distribution Operations	580	PRO	5,866	CA	Situs	-	
Distribution Operations	580	PRO	8,234	ID	Situs	-	
Distribution Operations	580	PRO	43,549	OR	Situs	-	
Distribution Operations	580	PRO	62,878	UT	Situs	-	
Distribution Operations	580	PRO	8,621	WA	Situs	8,621	
Distribution Operations	580	PRO	13,288	WY-ALL	Situs	-	
Steam Maintenance	512	PRO	182,042	CAGE	0.000%	-	
Steam Maintenance	512	PRO	94,072	JBG	22.472%	21,140	
Hydro Maintenance	545	PRO	2,705	CAGE	0.000%	-	
Hydro Maintenance	545	PRO	12,285	CAGW	22.472%	2,761	
Other Operations	548	PRO	35,526	CAGE	0.000%	-	
Other Operations	548	PRO	12,097	CAGW	22.472%	2,718	
Other Operations	548	PRO	9,727	SG	7.880%	767	
Other Maintenance	553	PRO	12,465	CAGE	0.000%	-	
Other Maintenance	553	PRO	3,719	CAGW	22.472%	836	
Transmission Maintenance	571	PRO	39,521	CAGE	0.000%	-	
Transmission Maintenance	571	PRO	23,928	CAGW	22.472%	5,377	
Transmission Maintenance	571	PRO	21,023	SG	7.880%	1,657	
Transmission Maintenance	571	PRO	239	JBG	22.472%	54	
Distribution Maintenance	593	PRO	(55,916)	SNPD	6.341%	(3,545)	
Distribution Maintenance	593	PRO	21,751	CA	Situs	-	
Distribution Maintenance	593	PRO	26,017	ID	Situs	-	
Distribution Maintenance	593	PRO	140,951	OR	Situs	-	
Distribution Maintenance	593	PRO	166,234	UT	Situs	-	
Distribution Maintenance	593	PRO	31,195	WA	Situs	31,195	
Distribution Maintenance	593	PRO	46,185	WY-ALL	Situs	-	
Customer Accounts	903	PRO	152,068	CN	6.897%	10,488	
			<u>1,983,457</u>			<u>133,934</u>	

Description of Adjustment:

This adjustment recognizes wage and benefit increases that have occurred, or are projected to occur during the twelve month period ending June 2021 for labor charged to operation & maintenance accounts. See page 4.3.2 or more information on how this adjustment was calculated.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Customer Accounts	903	PRO	1,766	CA	Situs	-	
Customer Accounts	903	PRO	9,453	ID	Situs	-	
Customer Accounts	903	PRO	12,664	OR	Situs	-	
Customer Accounts	903	PRO	30,739	UT	Situs	-	
Customer Accounts	903	PRO	5,407	WA	Situs	5,407	
Customer Accounts	903	PRO	7,446	WY-ALL	Situs	-	
Customer Services	908	PRO	19,833	CN	6.897%	1,368	
Customer Services	908	PRO	10	CA	Situs	-	
Customer Services	908	PRO	7	ID	Situs	-	
Customer Services	908	PRO	11,839	OR	Situs	-	
Customer Services	908	PRO	14,538	UT	Situs	-	
Customer Services	908	PRO	1,726	WA	Situs	1,726	
Customer Services	908	PRO	5,095	WY-ALL	Situs	-	
Customer Services	908	PRO	135	OTHER	0.000%	-	
Administrative & General	920	PRO	283,418	SO	6.921%	19,616	
Administrative & General	920	PRO	99	CA	Situs	-	
Administrative & General	920	PRO	748	ID	Situs	-	
Administrative & General	920	PRO	2,834	OR	Situs	-	
Administrative & General	920	PRO	1,750	UT	Situs	-	
Administrative & General	920	PRO	2,083	WA	Situs	2,083	
Administrative & General	920	PRO	1,321	WY-ALL	Situs	-	
Administrative & General	935	PRO	11,283	SO	6.921%	781	
Administrative & General	935	PRO	5	CA	Situs	-	
Administrative & General	935	PRO	9	ID	Situs	-	
Administrative & General	935	PRO	56	OR	Situs	-	
Administrative & General	935	PRO	3	WA	Situs	3	
Administrative & General	935	PRO	-	WY-ALL	Situs	-	
			<u>424,268</u>			<u>30,984</u>	
Adjustment Summary:							
			1,983,457			133,934	Page 4.3
			424,268			30,984	Page 4.3.1
Total Adjustment			<u>2,407,725</u>			<u>164,918</u>	
			Ref 4.3.3			Ref 4.3.8	

Description of Adjustment:

This adjustment recognizes wage and benefit increases that have occurred, or are projected to occur during the twelve month period ending June 2021 for labor charged to operation & maintenance accounts. See page 4.3.2 or more information on how this adjustment was calculated.

The unadjusted and restated (12 months ended June 2020) labor expenses are summarized on page 4.3.3. The following is an explanation of the procedures used to develop the labor expenses used in this adjustment.

1. Actual June 2020 total labor related expenses are identified on page 4.3.3.
2. Actual June 2020 expenses for regular time, overtime, and premium pay were identified by labor group and restated to reflect wage increases during the base period. The restatement of labor calculations can be found on page 4.3.4.
3. The restated June 2021 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to June 2021 (see page 4.3.5). Union and non-union costs were escalated using the contractual and target rates found on page 4.3.6.
3. Compensation related to the Annual Incentive Plan is calculated by escalating the base period amount by the non-union wage increase percentage. The Annual Incentive Plan is the second step of a two-stage compensation philosophy that provides employees with market average compensation with a portion at risk and based on achieving annual goals. Union employees do not participate in the Company's Annual Incentive Plan; instead, they receive annual increases to their wages that are reflected in the escalation described above.
4. Payroll taxes have been updated as result of the labor calculations in parts 2 and 3 above. These payroll tax calculations can be found on page 4.3.9.
5. SERP related expenses are removed from the pro forma period through the pro forma adjustment portion of this adjustment as reflected on page 4.3.3.

PacifiCorp
Washington Results of Operations - June 2020
General Wage Increase Adjustment

Account	Description	12 Months Ended June 2020	Restatement 12 Months Ended June 2020	Adjustment	Pro Forma 12 Months Ending June 2021	Adjustment	Ref.
5001XX	Regular Ordinary Time	437,783,661	444,326,882	6,543,221	449,289,508	4,962,625	
5002XX	Overtime	62,824,088	63,763,072	938,984	64,475,233	712,161	
5003XX	Premium Pay	9,762,780	9,908,697	145,917	10,019,366	110,669	
	Subtotal for Escalation	510,370,530	517,998,651	7,628,122	523,784,107	5,785,455	4.3.4
500410	Annual Incentive Plan	15,289,656	15,289,656	-	15,710,121	420,466	
580XXX	Payroll Tax Expense	38,270,829	38,815,048	544,219	39,259,413	444,365	4.3.9
580700	Payroll Tax Expense-Unemployment	2,697,430	2,697,430	-	2,697,430	-	
	Total Payroll Taxes	40,968,259	41,512,478	544,219	41,956,843	444,365	
501115	SERP Plan	2,862,977	2,862,977	-	-	(2,862,977)	
50112X	Medical	54,755,942	54,755,942	-	54,755,942	-	
5011XX	Pension	(1,822,314)	(1,822,314)	-	(1,822,314)	-	
50115X	Post Retirement	(3,854,527)	(3,854,527)	-	(3,854,527)	-	
5012XX	401(k)	39,356,779	39,356,779	-	39,356,779	-	
xxxxx	All Other Labor and Benefit Items	31,484,607	31,484,607	-	31,484,607	-	
	Other Labor	122,783,464	122,783,464	-	119,920,487	(2,862,977)	
	Total Labor	689,411,908	697,584,249	8,172,341	701,371,558	3,787,309	4.3.7
	Non-Utility and Capitalized Labor	251,128,518	254,105,415	2,976,897	255,484,998	1,379,583	4.3.7
	Total Utility Labor	438,283,390	443,478,834	5,195,445	445,886,560	2,407,725	4.3.7

Page 4.2.1

Page 4.3.1

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

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

Labor (12 Months Ended June 2020)

Acct	Account Desc.	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Total
5001XX	Reg/Ordinary Time	37,541	35,799	34,686	38,344	35,095	35,978	38,315	34,890	36,903	37,970	35,539	36,722	437,784
5002XX	Overtime	5,078	5,774	5,181	5,392	5,332	5,846	6,367	3,893	4,869	4,242	4,235	6,616	62,824
5003XX	Premium Pay	902	1,035	906	874	906	632	718	548	752	713	706	1,071	9,763
Grand Total		43,521	42,608	40,774	44,610	41,333	42,456	45,400	39,331	42,523	42,925	40,480	44,409	510,371

Ref. 4.3.3
 Ref. 4.3.3
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Labor (12 Months Ended June 2020)

Group Code	Labor Group	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Total
2	Officer/Exempt	16,734	16,414	14,990	17,307	15,965	16,246	17,747	15,306	16,921	17,166	15,994	15,999	196,787
3	IBEW 125	3,349	3,274	3,122	3,409	3,156	3,472	3,596	3,304	3,248	3,265	3,094	4,034	40,323
4	IBEW 659	3,703	3,590	3,668	3,693	3,518	3,722	4,813	3,193	3,228	3,625	3,548	4,122	44,624
5	UWUA 197	180	128	172	180	156	216	202	140	145	145	167	174	1,989
8	UWUA 127	4,284	4,132	4,150	4,295	3,988	4,493	4,282	3,839	4,036	3,940	3,851	4,349	49,638
9	IBEW 57 WY	63	64	62	63	57	67	61	58	58	71	61	105	789
11	IBEW 57 PD	9,506	9,529	8,996	9,541	8,868	8,568	8,854	8,330	8,828	8,960	8,512	9,948	108,439
12	IBEW 57 PS	3,526	3,439	3,417	4,003	3,617	3,577	3,654	3,231	3,949	3,508	3,259	3,528	42,709
13	PCCC Non-Exempt	573	478	487	507	470	533	535	481	485	479	452	497	5,977
15	IBEW 57 CT	336	322	309	324	324	335	341	300	362	487	326	345	4,112
16	Local 77	124	114	128	115	128	134	126	118	109	108	112	135	1,452
18	Non-Exempt	1,144	1,125	1,073	1,172	1,085	1,094	1,189	1,043	1,160	1,170	1,104	1,173	13,530
Grand Total		43,521	42,608	40,774	44,610	41,333	42,456	45,400	39,331	42,523	42,925	40,480	44,409	510,371

Restatement Increase

Group Code	Labor Group	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20
2	Officer/Exempt							2.76%					
3	IBEW 125		5.10%						2.50%				
4	IBEW 659	5.10%										2.50%	
5	UWUA 197			5.80%									2.50%
8	UWUA 127				2.25%								
9	IBEW 57 WY	2.50%											
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	Local 77								2.50%				
18	Non-Exempt							2.40%					

Annualized Labor June 2020

Group Code	Labor Group	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Total
2	Officer/Exempt	17,196	16,867	15,403	17,785	16,406	16,694	17,747	15,306	16,921	17,166	15,994	15,999	199,483
3	IBEW 125	3,433	3,356	3,200	3,495	3,235	3,559	3,686	3,304	3,248	3,265	3,094	4,034	40,908
4	IBEW 659	3,795	3,680	3,965	3,786	3,606	3,815	4,933	3,273	3,309	3,716	3,548	4,122	45,548
5	UWUA 197	195	139	177	185	160	222	207	130	143	149	171	174	2,052
8	UWUA 127	4,380	4,225	4,243	4,295	3,988	4,493	4,282	3,839	4,036	3,940	3,851	4,349	49,920
9	IBEW 57 WY	63	64	62	63	57	67	61	58	58	71	61	105	789
11	IBEW 57 PD	9,801	9,825	9,274	9,836	9,143	8,834	9,128	8,330	8,828	8,960	8,512	9,948	110,419
12	IBEW 57 PS	3,636	3,545	3,523	4,127	3,729	3,688	3,768	3,231	3,949	3,508	3,259	3,528	43,491
13	PCCC Non-Exempt	583	486	496	516	479	542	535	481	485	479	452	497	6,031
15	IBEW 57 CT	348	334	320	335	336	346	353	300	362	487	326	345	4,192
16	Local 77	127	117	131	118	131	138	130	118	109	108	112	135	1,474
18	Non-Exempt	1,171	1,152	1,099	1,200	1,111	1,120	1,189	1,043	1,160	1,170	1,104	1,173	13,691
Grand Total		44,727	43,788	41,893	45,741	42,380	43,517	46,019	39,414	42,607	43,019	40,484	44,409	517,999

Ref. 4.3.3

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

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

Pro Forma Increase to June 2021

Group Code	Labor Group	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
2	Officer/Exempt							2.75%					
3	IBEW 125								2.50%				
4	IBEW 659											0.00%	
5	UWUA 197												2.50%
8	UWUA 127				2.00%								
9	IBEW 57 WY	3.10%											
11	IBEW 57 PD								2.50%				
12	IBEW 57 PS								2.50%				
13	PCCC Non-Exempt							2.75%					
15	IBEW 57 CT								2.50%				
16	Local 77								0.00%				
18	Non-Exempt							2.75%					

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Pro Forma Labor June 2021

Group Code	Labor Group	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Total
2	Officer/Exempt	17,196	16,867	15,403	17,785	16,406	16,694	18,235	15,727	17,386	17,638	16,433	16,439	202,209
3	IBEW 125	3,433	3,356	3,200	3,495	3,235	3,559	3,686	3,386	3,329	3,347	3,171	4,135	41,331
4	IBEW 659	3,795	3,680	3,965	3,786	3,606	3,815	4,933	3,273	3,309	3,716	3,548	4,122	45,548
5	UWUA 197	195	139	177	185	160	222	207	130	143	149	171	179	2,057
8	UWUA 127	4,380	4,225	4,243	4,380	4,068	4,583	4,368	3,916	4,116	4,019	3,928	4,436	50,662
9	IBEW 57 WY	65	66	64	65	59	69	63	60	59	73	63	108	814
11	IBEW 57 PD	9,801	9,825	9,274	9,836	9,143	8,834	9,128	8,538	9,049	9,184	8,725	10,197	111,533
12	IBEW 57 PS	3,636	3,545	3,523	4,127	3,729	3,688	3,768	3,312	4,047	3,596	3,341	3,617	43,928
13	PCCC Non-Exempt	583	486	496	516	479	542	549	494	498	492	464	511	6,112
15	IBEW 57 CT	348	334	320	335	336	346	353	308	371	499	334	354	4,238
16	Local 77	127	117	131	118	131	138	130	118	109	108	112	135	1,474
18	Non-Exempt	1,171	1,152	1,099	1,200	1,111	1,120	1,221	1,072	1,192	1,203	1,134	1,205	13,879
Grand Total		44,729	43,790	41,895	45,829	42,462	43,609	46,642	40,335	43,610	44,023	41,425	45,436	523,784

Ref. 4.3.3

PacifiCorp
 Washington Results of Operations - June 2020
 General Wage Increase Adjustment

Labor Increases - July 2019 through June 2021

Increases occur on the 26th of each month. For this exhibit, each increase is listed on the first day of the following month. For example, an increase that occurs on December 26, 2020 is shown as effective on January 1, 2021.

12 Months Ended June 2020

Group Code	Labor Group	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20
2	Officer/Exempt							2.76%					
3	IBEW 125		5.10%						2.50%				
4	IBEW 659	5.10%										2.50%	
5	UWUA 197			5.80%									2.50%
8	UWUA 127				2.25%								
9	IBEW 57 WY	2.50%											
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	Local 77								2.50%				
18	Non-Exempt							2.40%					

12 Months Ending July 2021

Group Code	Labor Group	Jul-20	Aug-20	9/1/2020	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
2	Officer/Exempt							2.75%					
3	IBEW 125								2.50%				
4	IBEW 659											0.00%	
5	UWUA 197												2.50%
8	UWUA 127				2.00%								
9	IBEW 57 WY	3.10%											
11	IBEW 57 PD								2.50%				
12	IBEW 57 PS								2.50%				
13	PCCC Non-Exempt							2.75%					
15	IBEW 57 CT								2.50%				
16	Local 77								0.00%				
18	Non-Exempt							2.75%					

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

PacifiCorp
Washington Results of Operations - June 2020
General Wage Increase Adjustment
Adjustment by FERC Account - Total Company

Indicator	Total Company Basis					
	Actual		Restating Adjustment	Restatement 12 Months Ended June 2020	Pro Forma Adjustment	Pro Forma 12 Months Ending June 2021
	12 Months Ended June 2020	% Of Total				
500CAGE	57,629,190	8.36%	683,141	58,312,330	316,588	58,628,918
500CAGW	2,163	0.00%	26	2,189	12	2,201
500JBG	7,330,063	1.06%	86,891	7,416,954	40,268	7,457,222
500SG	78,881	0.01%	935	79,816	433	80,249
501CAEE	135,470	0.02%	1,606	137,076	744	137,820
512CAGE	33,137,463	4.81%	392,814	33,530,277	182,042	33,712,319
512JBG	17,124,190	2.48%	202,991	17,327,181	94,072	17,421,253
535CAGE	9,133,350	1.32%	108,267	9,241,618	50,174	9,291,792
535CAGW	12,603,624	1.83%	149,404	12,753,028	69,238	12,822,267
545CAGE	492,393	0.07%	5,837	498,230	2,705	500,935
545CAGW	2,236,245	0.32%	26,509	2,262,754	12,285	2,275,039
548CAGE	6,466,850	0.94%	76,659	6,543,509	35,526	6,579,034
548CAGW	2,202,131	0.32%	26,104	2,228,236	12,097	2,240,333
548SG	1,770,631	0.26%	20,989	1,791,620	9,727	1,801,348
549OR	37,496	0.01%	444	37,941	206	38,147
553CAGE	2,269,058	0.33%	26,898	2,295,956	12,465	2,308,421
553CAGW	676,899	0.10%	8,024	684,923	3,719	688,642
557CAGE	624,431	0.09%	7,402	631,833	3,430	635,264
557ID	33,907	0.00%	402	34,309	186	34,496
557SG	30,132,983	4.37%	357,199	30,490,181	165,537	30,655,718
560CAGE	4,728,771	0.69%	56,055	4,784,826	25,978	4,810,804
560CAGW	852,556	0.12%	10,106	862,662	4,684	867,345
560JBG	80,814	0.01%	958	81,772	444	82,216
560SG	15,117,862	2.19%	179,208	15,297,070	83,051	15,380,120
571CAGE	7,194,171	1.04%	85,280	7,279,451	39,521	7,318,972
571CAGW	4,355,733	0.63%	51,633	4,407,367	23,928	4,431,295
571JBG	43,447	0.01%	515	43,962	239	44,201
571SG	3,826,904	0.56%	45,364	3,872,269	21,023	3,893,292
580CA	1,067,710	0.15%	12,657	1,080,367	5,866	1,086,232
580ID	1,498,906	0.22%	17,768	1,516,674	8,234	1,524,909
580OR	7,927,276	1.15%	93,971	8,021,247	43,549	8,064,795
580SNPD	18,606,218	2.70%	220,560	18,826,777	102,214	18,928,991
580UT	11,445,822	1.66%	135,680	11,581,502	62,878	11,644,380
580WA	1,569,352	0.23%	18,603	1,587,956	8,621	1,596,577
580WYP	2,233,942	0.32%	26,481	2,260,424	12,272	2,272,696
580WYU	184,910	0.03%	2,192	187,102	1,016	188,117
593CA	3,959,388	0.57%	46,935	4,006,323	21,751	4,028,074
593ID	4,735,908	0.69%	56,140	4,792,048	26,017	4,818,064
593OR	25,657,666	3.72%	304,148	25,961,813	140,951	26,102,765
593SNPD	(10,178,509)	-1.48%	(120,657)	(10,299,166)	(55,916)	(10,355,082)
593UT	30,259,884	4.39%	358,703	30,618,587	166,234	30,784,821
593WA	5,678,461	0.82%	67,313	5,745,774	31,195	5,776,969
593WYP	7,685,190	1.11%	91,101	7,776,291	42,219	7,818,510
593WYU	721,904	0.10%	8,558	730,461	3,966	734,427
903CA	321,555	0.05%	3,812	325,367	1,766	327,133
903CN	27,681,274	4.02%	328,136	28,009,410	152,068	28,161,478
903ID	1,720,728	0.25%	20,398	1,741,126	9,453	1,750,579
903OR	2,305,292	0.33%	27,327	2,332,619	12,664	2,345,283
903UT	5,595,511	0.81%	66,330	5,661,840	30,739	5,692,579
903WA	984,328	0.14%	11,668	995,997	5,407	1,001,404
903WYP	1,147,589	0.17%	13,604	1,161,192	6,304	1,167,497
903WYU	207,816	0.03%	2,463	210,280	1,142	211,421
908CA	1,878	0.00%	22	1,901	10	1,911
908CN	3,610,159	0.52%	42,795	3,652,954	19,833	3,672,787
908ID	1,301	0.00%	15	1,317	7	1,324
908OR	2,155,155	0.31%	25,547	2,180,702	11,839	2,192,542
908OTHER	24,567	0.00%	291	24,858	135	24,993
908UT	2,646,420	0.38%	31,371	2,677,791	14,538	2,692,329
908WA	314,170	0.05%	3,724	317,894	1,726	319,620
908WYP	927,449	0.13%	10,994	938,443	5,095	943,538
920CA	18,049	0.00%	214	18,263	99	18,362
920ID	136,120	0.02%	1,614	137,734	748	138,481
920OR	515,835	0.07%	6,115	521,950	2,834	524,784
920SO	51,591,113	7.48%	611,565	52,202,678	283,418	52,486,096
920UT	318,557	0.05%	3,776	322,334	1,750	324,084
920WA	379,205	0.06%	4,495	383,700	2,083	385,783
920WYP	240,451	0.03%	2,850	243,301	1,321	244,622
935CA	981	0.00%	12	993	5	998
935ID	1,561	0.00%	19	1,580	9	1,588
935OR	10,103	0.00%	120	10,223	56	10,278
935SO	2,053,911	0.30%	24,347	2,078,258	11,283	2,089,542
935WA	604	0.00%	7	611	3	614
935WYP	-	0.00%	-	-	-	-
Utility Labor	438,283,390	63.5735%	5,195,445	443,478,834	2,407,725	445,886,560
Non-Utility/Capital	251,128,518	36.4265%	2,976,897	254,105,415	1,379,583	255,484,998
Total	689,411,908	100.0000%	8,172,341	697,584,249	3,787,309	701,371,558

Washington Allocated									
Indicator	WA %	Actual		Restating Adjustment	Restatement		Pro Forma Adjustment	Pro Forma	
		12 Months Ended June 2020	% Of Total		12 Months Ended June 2020	12 Months Ending July 2021			
500CAGE	0.0000%	-	0.00%	-	-	-	-	-	-
500CAGW	22.4715%	486	0.00%	6	492	3	495	-	-
500JBG	22.4715%	1,647,178	3.49%	19,526	1,666,704	9,049	1,675,753	-	-
500SG	7.8804%	6,216	0.01%	74	6,290	34	6,324	-	-
501CAEE	0.0000%	-	0.00%	-	-	-	-	-	-
512CAGE	0.0000%	-	0.00%	-	-	-	-	-	-
512JBG	22.4715%	3,848,070	8.15%	45,615	3,893,685	21,140	3,914,824	-	-
535CAGE	0.0000%	-	0.00%	-	-	-	-	-	-
535CAGW	22.4715%	2,832,229	6.00%	33,573	2,865,802	15,559	2,881,361	-	-
545CAGE	0.0000%	-	0.00%	-	-	-	-	-	-
545CAGW	22.4715%	502,519	1.06%	5,957	508,476	2,761	511,236	-	-
548CAGE	0.0000%	-	0.00%	-	-	-	-	-	-
548CAGW	22.4715%	494,853	1.05%	5,866	500,719	2,718	503,437	-	-
548SG	7.8804%	139,532	0.30%	1,654	141,186	767	141,953	-	-
549OR	0.0000%	-	0.00%	-	-	-	-	-	-
553CAGE	0.0000%	-	0.00%	-	-	-	-	-	-
553CAGW	22.4715%	152,110	0.32%	1,803	153,913	836	154,748	-	-
557CAGE	0.0000%	-	0.00%	-	-	-	-	-	-
557ID	0.0000%	-	0.00%	-	-	-	-	-	-
557SG	7.8804%	2,374,593	5.03%	28,149	2,402,742	13,045	2,415,787	-	-
560CAGE	0.0000%	-	0.00%	-	-	-	-	-	-
560CAGW	22.4715%	191,582	0.41%	2,271	193,853	1,052	194,906	-	-
560JBG	22.4715%	18,160	0.04%	215	18,375	100	18,475	-	-
560SG	7.8804%	1,191,345	2.52%	14,122	1,205,467	6,545	1,212,012	-	-
571CAGE	0.0000%	-	0.00%	-	-	-	-	-	-
571CAGW	22.4715%	978,800	2.07%	11,603	990,403	5,377	995,780	-	-
571JBG	22.4715%	9,763	0.02%	116	9,879	54	9,933	-	-
571SG	7.8804%	301,575	0.64%	3,575	305,149	1,657	306,806	-	-
580CA	0.0000%	-	0.00%	-	-	-	-	-	-
580ID	0.0000%	-	0.00%	-	-	-	-	-	-
580OR	0.0000%	-	0.00%	-	-	-	-	-	-
580SNPD	6.3407%	1,179,759	2.50%	13,985	1,193,744	6,481	1,200,225	-	-
580UT	0.0000%	-	0.00%	-	-	-	-	-	-
580WA	100.0000%	1,569,352	3.32%	18,603	1,587,956	8,621	1,596,577	-	-
580WYP	0.0000%	-	0.00%	-	-	-	-	-	-
580WYU	0.0000%	-	0.00%	-	-	-	-	-	-
593CA	0.0000%	-	0.00%	-	-	-	-	-	-
593ID	0.0000%	-	0.00%	-	-	-	-	-	-
593OR	0.0000%	-	0.00%	-	-	-	-	-	-
593SNPD	6.3407%	(645,386)	-1.37%	(7,650)	(653,036)	(3,545)	(656,582)	-	-
593UT	0.0000%	-	0.00%	-	-	-	-	-	-
593WA	100.0000%	5,678,461	12.03%	67,313	5,745,774	31,195	5,776,969	-	-
593WYP	0.0000%	-	0.00%	-	-	-	-	-	-
593WYU	0.0000%	-	0.00%	-	-	-	-	-	-
903CA	0.0000%	-	0.00%	-	-	-	-	-	-
903CN	6.8968%	1,909,123	4.04%	22,631	1,931,754	10,488	1,942,241	-	-
903ID	0.0000%	-	0.00%	-	-	-	-	-	-
903OR	0.0000%	-	0.00%	-	-	-	-	-	-
903UT	0.0000%	-	0.00%	-	-	-	-	-	-
903WA	100.0000%	984,328	2.08%	11,668	995,997	5,407	1,001,404	-	-
903WYP	0.0000%	-	0.00%	-	-	-	-	-	-
903WYU	0.0000%	-	0.00%	-	-	-	-	-	-
908CA	0.0000%	-	0.00%	-	-	-	-	-	-
908CN	6.8968%	248,986	0.53%	2,951	251,937	1,368	253,305	-	-
908ID	0.0000%	-	0.00%	-	-	-	-	-	-
908OR	0.0000%	-	0.00%	-	-	-	-	-	-
908OTHER	0.0000%	-	0.00%	-	-	-	-	-	-
908UT	0.0000%	-	0.00%	-	-	-	-	-	-
908WA	100.0000%	314,170	0.67%	3,724	317,894	1,726	319,620	-	-
908WYP	0.0000%	-	0.00%	-	-	-	-	-	-
920CA	0.0000%	-	0.00%	-	-	-	-	-	-
920ID	0.0000%	-	0.00%	-	-	-	-	-	-
920OR	0.0000%	-	0.00%	-	-	-	-	-	-
920SO	6.9211%	3,570,675	7.56%	42,327	3,613,002	19,616	3,632,618	-	-
920UT	0.0000%	-	0.00%	-	-	-	-	-	-
920WA	100.0000%	379,205	0.80%	4,495	383,700	2,083	385,783	-	-
920WYP	0.0000%	-	0.00%	-	-	-	-	-	-
935CA	0.0000%	-	0.00%	-	-	-	-	-	-
935ID	0.0000%	-	0.00%	-	-	-	-	-	-
935OR	0.0000%	-	0.00%	-	-	-	-	-	-
935SO	6.9211%	142,153	0.30%	1,685	143,838	781	144,619	-	-
935WA	100.0000%	604	0.00%	7	611	3	614	-	-
935WYP	0.0000%	-	0.00%	-	-	-	-	-	-
Utility Labor		30,020,442	63.5735%	355,865	30,376,306	164,918	30,541,225		
Non-Utility/Capital		17,201,175	36.4265%	203,904	17,405,079	94,495	17,499,574		
Total		47,221,616	100.0000%	559,769	47,781,385	259,414	48,040,799		

PacifiCorp
Results of Operations June 2020
Wage and Employee Benefit Adjustment
Payroll Tax Adjustment Calculation

	<u>Line No.</u>	<u>Ref</u>	<u>Social Security</u>	<u>Medicare</u>	<u>Total FICA Tax</u>	<u>Ref</u>
FICA Calculated on June 2020 Restated Labor						
Annualized Wages Adjustment	a		7,628,122	7,628,122		4.3.3
Annualized Incentive Adjustment	b		-	-		4.3.3
	c	a + b	<u>7,628,122</u>	<u>7,628,122</u>		
Percentage of eligible wages	d		91.68%	100.00%		
Total eligible wages	e	c * d	<u>6,993,736</u>	<u>7,628,122</u>		
Tax rate	f		6.20%	1.45%		
Tax on eligible wages	g	e * f	<u>433,612</u>	<u>110,608</u>		
Total FICA Tax on Restated Labor		g	433,612	110,608	544,219	4.3.3
FICA Calculated on June 2021 Pro Forma Labor						
Pro Forma Wages Adjustment	h		5,785,455	5,785,455		4.3.3
Pro Forma Incentive Adjustment	i		420,466	420,466		4.3.3
	j	h + i	<u>6,205,921</u>	<u>6,205,921</u>		
Percentage of eligible wages	k		92.10%	100.00%		
Total eligible wages	l	j * k	<u>5,715,791</u>	<u>6,205,921</u>		
Tax rate	m		6.20%	1.45%		
Tax on eligible wages	n	l * m	<u>354,379</u>	<u>89,986</u>		
Total FICA Tax on Pro Forma Labor		n	354,379	89,986	444,365	4.3.3

**PacifiCorp
 Washington Results of Operations - June 2020
 Insurance Expense**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Adj. Liability Ins. expense to 6-year avg.	925	RES	5,477,093	SO	6.921%	379,075	4.4.1
<u>Adjust Property Damage expense to 6-year avg:</u>							
Property Insurance - Transmission	571	RES	131,510	CAGW	22.472%	29,552	4.4.2
Property Insurance - WA Distribution	593	RES	(1,097,734)	WA	Situs	(1,097,734)	4.4.2
Property Insurance - Non-T&D	553	RES	422,438	CAGW	22.472%	94,928	4.4.2

Description of Adjustment:

This adjustment normalizes injuries and damages expense and property damage expense to reflect a six- year average, consistent with the methodology agreed to in Docket No. UE-111190. In addition, per order 08 in UE-140762, the injuries and damages adjustment also excludes expense accruals for one large incident.

PacifiCorp
Results of Operations - June 2020
Insurance Expense
Liability Insurance Expense Based on a Six-Year Average

Detail of six-year average of liability expense net of commercial reimbursements

<u>Year</u>	<u>Accrual</u>	<u>Amount Not Requested</u>	<u>Commercial Reimbursement</u>	<u>Net Expense</u>
12 ME June 2015	18,457,160	(16,228,767)	-	2,228,393
12 ME June 2016	2,674,843	(2,456,033)	-	218,810
12 ME June 2017	1,321,158	6,783,392	(4,500,000)	3,604,550
12 ME June 2018	4,700,124	1,234,110	5,500,000	11,434,234
12 ME June 2019	13,729,796	36,250	-	13,766,046
12 ME June 2020	(322,105)	-	-	(322,105)
	Six-year average			5,154,988
	Amount in base period			(322,105)
	Adjustment			5,477,093
				Ref 4.4

PacifiCorp
Results of Operations - June 2020
Insurance Expense
Property Damage Based on a Six-Year Average

Property damage needs to be based on a six-year average of actual property damage

	<u>WA Dist.</u>	<u>WCA Trans.</u>	<u>WCA Non T&D</u>
<u>Six-year average</u>			
July 2014 - June 2015	527,151	422,534	67,034
July 2015 - June 2016	763,367	357,976	1,215,789
July 2016 - June 2017	673,778	883,473	1,274,291
July 2017 - June 2018	1,220,403	954,856	39,747
July 2018 - June 2019	665,939	2,395,784	389,813
July 2019 - June 2020	2,087,408	845,112	90,409
6-Year Average	989,674	976,622	512,847
July 2019 - June 2020	2,087,408	845,112	90,409
Difference in six-year average and 12 ME June 2020	(1,097,734)	131,510	422,438
	Ref 4.4	Ref 4.4	Ref 4.4

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Advertising Expense - Reallocation	909	RES	(374,048)	CN	6.897%	(25,797)	4.5.1
Advertising Expense - Reallocation	930	RES	(6,162)	SO	6.921%	(426)	4.5.1
California Advertising Expense	909	RES	44,876	CA	Situs	-	4.5.1
Oregon Advertising Expense	909	RES	130,680	OR	Situs	-	4.5.1
Utah Advertising Expense	909	RES	100,686	UT	Situs	-	4.5.1
Washington Advertising Expense	909	RES	43,624	WA	Situs	43,624	4.5.1
Wyoming Advertising Expense	909	RES	37,597	WY-ALL	Situs	-	4.5.1
PP Advertising Expense	909	RES	5,513	CAGW	22.472%	1,239	4.5.1
RMP Advertising Expense	909	RES	9,299	CAGE	0.000%	-	4.5.1
Idaho Advertising Expense	909	RES	705	ID	Situs	-	4.5.1
Wyoming Advertising Expense	930	RES	2,133	WY-ALL	Situs	-	4.5.1
Oregon Advertising Expense	930	RES	(257)	OR	Situs	-	4.5.1
Utah Advertising Expense	930	RES	472	UT	Situs	-	4.5.1
Washington Advertising Expense	930	RES	1,442	WA	Situs	1,442	4.5.1
California Advertising Expense	930	RES	(683)	CA	Situs	-	4.5.1
RMP Advertising Expense	930	RES	3,055	CAGE	0.000%	-	4.5.1
Other Deductions	426	RES	1,069	NUTIL	0.000%	-	4.5.1
			-			20,081	

Description of Adjustment

Per Order 06 in Docket UE-100749 (the 2010 Rate Case), the Commission encouraged the Company to engage in a dialogue with Commission Staff, Public Counsel, and the Industrial Customers of Northwest Utilities (collectively referred to as the "Joint Parties") to explore effective means to refine the allocation of certain system allocated costs. Compliant with this directive, on May 19, 2011, the Company held a conference call with Staff and the Joint Parties to discuss potential refinements to the allocation of certain costs. As a result of this meeting, all parties agreed that to the extent possible, advertising expenses should be situs assigned to specific states instead of system allocated.

For all system-allocated advertising expenses incurred during the 12 months ended June 2020, this adjustment situs-assigns any costs that can be attributed to a specific jurisdiction. This adjustment has been included in final revenue requirement calculations approved by the Commission in rate filings since, including the Company's latest Limited Rate Filing in Washington, Docket No. UE-152253.

PacifiCorp
Washington Results of Operations - June 2020
Advertising
Re-allocate System Costs

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

TYPE	FERC Acct	SAP Acct	SAP Acct description	Factor	Total Company
RES	9090000	530022	Informational Advertising Services	CN	374,048
RES	9301000	530020	Advertising Services	SO	6,162
					380,210

2) Reallocate system costs on a situs basis where possible.

TYPE	FERC Acct	SAP Acct	SAP Acct description	Factor	Total Company
RES	9090000	530022	Informational Advertising Services	CA	44,876
RES	9090000	530022	Informational Advertising Services	CAGE	9,299
RES	9090000	530022	Informational Advertising Services	CAGW	5,513
RES	9090000	530022	Informational Advertising Services	OR	130,680
RES	9090000	530022	Informational Advertising Services	UT	100,686
RES	9090000	530022	Informational Advertising Services	WA	43,624
RES	9090000	530022	Informational Advertising Services	WY	37,597
RES	9090000	530022	Informational Advertising Services	ID	705
RES	9301000	530020	Advertising Services	CA	(683)
RES	9301000	530020	Advertising Services	CAGE	3,055
RES	9301000	530020	Advertising Services	OR	(257)
RES	9301000	530020	Advertising Services	UT	472
RES	9301000	530020	Advertising Services	WA	1,442
RES	9301000	530020	Advertising Services	WY	2,133
RES	4265000	546200	Other Deductions	NUTIL	1,069
					380,210

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove:							
Memberships As Booked	930	RES	(1,763,612)	SO	6.921%	(122,061)	4.6.3
Memberships As Booked	930	RES	(7,150)	WA	Situs	(7,150)	4.6.3
Total			<u>(1,770,762)</u>			<u>(129,211)</u>	
Add Back:							
Memberships on State Specific Factor	930	RES	1,392,745	SO	6.921%	96,393	4.6.3
Memberships on State Specific Factor	930	RES	4,065	CA	Situs	-	4.6.3
Memberships on State Specific Factor	930	RES	194,432	OR	Situs	-	4.6.3
Memberships on State Specific Factor	930	RES	41,667	WA	Situs	41,667	4.6.3
Memberships on State Specific Factor	930	RES	104,674	UT	Situs	-	4.6.3
Memberships on State Specific Factor	930	RES	12,323	ID	Situs	-	4.6.3
Memberships on State Specific Factor	930	RES	20,857	WY-ALL	Situs	-	4.6.3
Total			<u>1,770,762</u>			<u>138,060</u>	
			<u>-</u>			<u>8,848</u>	

Description of Adjustment

Per Order 06 in Docket UE-100749 (the 2010 Rate Case), the Commission encouraged the Company to engage in a dialogue with Commission Staff, Public Counsel and the Industrial Customers of Northwest Utilities (collectively referred to as the "Joint Parties") to explore effective means to refine the allocation of certain system allocated costs. Compliant with this directive, on May 19, 2011, the Company held a conference call with Staff and the Joint Parties to discuss potential refinements to the allocation of certain costs. As a result of this meeting, all parties agreed that to the extent possible, membership expenses should be situs assigned to specific states instead of system allocated. For all system-allocated membership and subscription expenses incurred during the 12 months ended June 2020, this adjustment situs-assigns any costs attributable to a specific jurisdiction.

PacifiCorp
Washington Results of Operations - June 2020
Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Corrected Factor	Amount	Amounts to be Reallocated
National and Regional Trade Memberships						
930.2	545550	Albany Area Chamber of Commerce	SO	OR	\$ 2,290	\$ 2,290
930.2	545550	Albany-Millersburg Economic Development Corporation	SO	OR	\$ 1,500	\$ 1,500
930.2	545550	Association of Washington Cities	SO	WA	\$ 1,000	\$ 1,000
930.2	545550	Bay Area Chamber of Commerce	SO	OR	\$ 990	\$ 990
930.2	545550	Butte Valley Chamber of Commerce	SO	CA	\$ 35	\$ 35
930.2	545550	Carbon County Chamber of Commerce	SO	UT	\$ 175	\$ 175
930.2	545550	Central Point Chamber of Commerce	SO	OR	\$ 250	\$ 250
930.2	545550	Clatsop Economic Development Resources	SO	OR	\$ 5,000	\$ 5,000
930.2	545550	Cody Country Chamber of Commerce	SO	WYP	\$ 550	\$ 550
930.2	545550	Cottage Grove Chamber of Commerce	SO	OR	\$ 300	\$ 300
930.2	545550	Dayton Chamber of Commerce	SO	WA	\$ 400	\$ 400
930.2	545550	Grants Pass Josephine County Chamber of Commerce	SO	OR	\$ 1,000	\$ 1,000
930.2	545550	Greater Yakima Chamber of Commerce	SO	WA	\$ 5,025	\$ 5,025
930.2	545550	Green River Chamber of Commerce	SO	WYP	\$ 550	\$ 550
930.2	545550	Idaho Economic Development Association	SO	ID	\$ 1,000	\$ 1,000
930.2	553110	Idaho Economic Development Association	SO	ID	\$ 3,000	\$ 3,000
930.2	545550	Klamath County Economic Development Association	SO	OR	\$ 5,000	\$ 5,000
930.2	545550	Klamath Falls Downtown Association	SO	OR	\$ 500	\$ 500
930.2	545550	League of Oregon Cities	SO	OR	\$ 600	\$ 600
930.2	545550	Lebanon Area Chamber of Commerce	SO	OR	\$ 1,650	\$ 1,650
930.2	545550	Linn-Benton Utilities Coordinating Council	SO	OR	\$ 175	\$ 175
930.2	545550	Oregon Business Council	SO	OR	\$ 24,596	\$ 24,596
930.2	545550	Oregon Economic Development Association	SO	OR	\$ 10,000	\$ 10,000
930.2	545550	Pendleton Chamber of Commerce	SO	OR	\$ 635	\$ 635
930.2	545550	Pomeroy Chamber of Commerce	SO	WA	\$ 150	\$ 150
930.2	545550	Powell Valley Chamber of Commerce	SO	WYP	\$ 1,000	\$ 1,000
930.2	545550	Redmond Chamber of Commerce	SO	OR	\$ 230	\$ 230
930.2	545550	Rock Springs Chamber of Commerce	SO	WYP	\$ 1,200	\$ 1,200
930.2	545550	Roseburg Area Chamber of Commerce	SO	OR	\$ 1,080	\$ 1,080
930.2	545550	Rotary Club of Roseburg	SO	OR	\$ 150	\$ 150
930.2	545550	Stayton-Sublimity Chamber of Commerce	SO	OR	\$ 799	\$ 799
930.2	545550	Sublette County Chamber of Commerce	SO	WYP	\$ 330	\$ 330
930.2	545550	Sweet Home Chamber of Commerce	SO	OR	\$ 275	\$ 275
930.2	545550	Tooele County Chamber of Commerce	SO	UT	\$ 1,200	\$ 1,200
930.2	545550	Toppenish Chamber of Commerce	SO	WA	\$ 825	\$ 825
930.2	545550	Tri-County Chamber of Commerce	SO	OR	\$ 255	\$ 255
930.2	545550	Umatilla Chamber of Commerce	SO	OR	\$ 195	\$ 195
930.2	545550	Utah Manufacturers Association	SO	UT	\$ 3,396	\$ 3,396
930.2	545550	Vernal Area Chamber of Commerce	SO	UT	\$ 200	\$ 200
930.2	545550	Wallowa County Chamber of Commerce	SO	OR	\$ 150	\$ 150
930.2	545550	Wyoming Business Alliance	SO	WYP	\$ 5,000	\$ 5,000
930.2	545550	Yakima Sunrise Rotary Club	SO	WA	\$ 831	\$ 831
930.2	545550	Yakima Valley Tourism	SO	WA	\$ 1,187	\$ 1,187
930.2	545550	Zillah Chamber of Commerce	SO	WA	\$ 350	\$ 350
930.2	545550	Laramie Chamber of Business Alliance	SO	WYP	\$ 5,000	\$ 5,000
930.2	545550	Oregonians for Food & Shelter, Inc.	SO	OR	\$ 2,000	\$ 2,000
930.2	545550	Utah Taxpayers Association	SO	UT	\$ 18,700	\$ 18,700
930.2	545550	Utility Economic Development Association, Inc.	SO	SO	\$ 745	\$ 745
930.2	545550	Yreka Chamber of Commerce	SO	CA	\$ 250	\$ 250
930.2	545550	Grandview Chamber of Commerce	SO	WA	\$ 106	\$ 106
930.2	545550	Heber Valley Tourism/Economic Development, Chamber of Commerce	SO	UT	\$ 250	\$ 250
930.2	545550	Park City Chamber Bureau	SO	UT	\$ 230	\$ 230
930.2	545550	Richfield Area Chamber of Commerce	SO	UT	\$ 275	\$ 275
930.2	545550	Rotary Club of Pendleton	SO	OR	\$ 580	\$ 580
930.2	545550	American Fork Chamber of Commerce	SO	UT	\$ 1,500	\$ 1,500
930.2	545550	Association of Idaho Cities	SO	ID	\$ 1,500	\$ 1,500
930.2	545550	Cache Chamber of Commerce	SO	UT	\$ 698	\$ 698
930.2	545550	Corvallis Chamber of Commerce	SO	OR	\$ 3,500	\$ 3,500
930.2	545550	Evanston Rotary Club	SO	WYP	\$ 93	\$ 93
930.2	545550	Greater Idaho Falls Chamber of Commerce	SO	ID	\$ 500	\$ 500
930.2	545550	Jacksonville Chamber of Commerce	SO	WYP	\$ 175	\$ 175
930.2	545550	Lake County Chamber of Commerce	SO	OR	\$ 300	\$ 300
930.2	545550	Mid-Willamette Utility Coordinating Council	SO	OR	\$ 52	\$ 52
930.2	545550	Monmouth- Independence Chamber of Commerce	SO	OR	\$ 1,200	\$ 1,200
930.2	545550	North Santiam Chamber of Commerce	SO	OR	\$ 1,000	\$ 1,000
930.2	545550	Rexburg Area Chamber of Commerce	SO	ID	\$ 473	\$ 473
930.2	545550	Selah Chamber of Commerce	SO	WA	\$ 250	\$ 250
930.2	545550	Strategic Economic Development Corporation	SO	OR	\$ 1,400	\$ 1,400
930.2	545550	Sutherlin Chamber of Commerce	SO	OR	\$ 125	\$ 125
930.2	545550	Umpqua Lions Club	SO	OR	\$ 75	\$ 75
930.2	545550	Washington Economic Development Association	SO	WA	\$ 900	\$ 900
930.2	553110	Washington Economic Development Association	WA	WA	\$ 1,000	\$ 1,000
930.2	545550	Yakima County Development Association	SO	WA	\$ 7,500	\$ 7,500

PacifiCorp
Washington Results of Operations - June 2020
Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Corrected Factor	Amount	Amounts to be Reallocated
National and Regional Trade Memberships						
930.2	553110	Yakima County Development Association	WA	WA	\$ 650	\$ 650
930.2	545550	American Wind Wildlife Institute	SO	SO	\$ 25,000	\$ 25,000
930.2	545550	Chamber West	SO	UT	\$ 3,000	\$ 3,000
930.2	545550	Davis Chamber of Commerce	SO	UT	\$ 7,390	\$ 7,390
930.2	545550	Draper Area Chamber of Commerce	SO	UT	\$ 495	\$ 495
930.2	545550	Economic Development for Central Oregon	SO	OR	\$ 7,500	\$ 7,500
930.2	545550	Granger Chamber of Commerce	SO	WA	\$ 230	\$ 230
930.2	545550	Redmond Economic Development, Inc.	SO	OR	\$ 5,000	\$ 5,000
930.2	545550	Seaside Chamber of Commerce	SO	OR	\$ 395	\$ 395
930.2	545550	Waitsburg Commercial Club Membership	SO	WA	\$ 150	\$ 150
930.2	545550	Box Elder Chamber of Commerce	SO	UT	\$ 25,215	\$ 25,215
930.2	553110	Box Elder Chamber of Commerce	SO	UT	\$ 8,500	\$ 8,500
930.2	545550	Breakfast Exchange Club of Ogden	SO	UT	\$ 600	\$ 600
930.2	545550	Dallas Area Visitors Center	SO	OR	\$ 600	\$ 600
930.2	545550	Greater Smithfield Chamber of Commerce	SO	UT	\$ 100	\$ 100
930.2	545550	Jefferson Economic Development Institute	SO	CA	\$ 1,000	\$ 1,000
930.2	553110	Port of Columbia County	WA	WA	\$ 500	\$ 500
930.2	545550	Salt Lake Chamber	SO	UT	\$ 30,000	\$ 30,000
930.2	545550	Siskiyou County Jobs Council	SO	CA	\$ 1,500	\$ 1,500
930.2	545550	Thermopolis-Hot Springs Chamber of Commerce	SO	WYP	\$ 395	\$ 395
930.2	545550	Umpqua Economic Development Partnership	SO	OR	\$ 2,500	\$ 2,500
930.2	545550	Walla Walla Valley Chamber of Commerce	SO	WA	\$ 10,000	\$ 10,000
930.2	553110	Walla Walla Valley Chamber of Commerce	WA	WA	\$ 5,000	\$ 5,000
930.2	545550	Wyoming Press Association	SO	WYP	\$ 125	\$ 125
930.2	545550	Cannon Beach Chamber of Commerce	SO	OR	\$ 310	\$ 310
930.2	545550	Myrtle Creek-Tri City Area Chamber of Commerce	SO	OR	\$ 105	\$ 105
930.2	545550	Southern Oregon Timber Industries Association	SO	OR	\$ 260	\$ 260
930.2	545550	Rawlins Chamber of Commerce	SO	WYP	\$ 213	\$ 213
930.2	545550	Lane Utilities Coordinating Council	SO	OR	\$ 100	\$ 100
930.2	545550	East-Linn Utilities Coordinating Council	SO	OR	\$ 125	\$ 125
930.2	545550	Casper Area Chamber of Commerce	SO	WYP	\$ 4,500	\$ 4,500
930.2	545550	Lovell Area Chamber of Commerce	SO	WYP	\$ 300	\$ 300
930.2	545550	Coquille Chamber of Commerce	SO	OR	\$ 145	\$ 145
930.2	545550	Associated Taxpayers of Idaho	SO	ID	\$ 600	\$ 600
930.2	545550	Douglas Timber Operators	SO	OR	\$ 600	\$ 600
930.2	545550	Lander Chamber of Commerce	SO	WYP	\$ 759	\$ 759
930.2	545550	Energy Systems Integration Group	SO	SO	\$ 837	\$ 837
930.2	545550	Cedar City Chamber of Commerce	SO	UT	\$ 800	\$ 800
930.2	553110	Four County Alliance of Southeast Idaho	SO	ID	\$ 2,000	\$ 2,000
930.2	545550	Klamath County Chamber of Commerce	SO	OR	\$ 799	\$ 799
930.2	545550	Northwest Environmental Business Council	SO	SO	\$ 500	\$ 500
930.2	545550	Oregon Sports Authority	SO	OR	\$ 5,000	\$ 5,000
930.2	545550	Partners in Diversity	SO	OR	\$ 33,110	\$ 33,110
930.2	545550	Association of Washington Business	SO	WA	\$ 4,150	\$ 4,150
930.2	545550	Columbia Corridor Association	SO	OR	\$ 6,000	\$ 6,000
930.2	545550	Central Washington Homebuilders, Inc.	SO	WA	\$ 998	\$ 998
930.2	545550	Bend Chamber of Commerce	SO	OR	\$ 3,330	\$ 3,330
930.2	545550	Assistance League of the Columbia Pacific	SO	OR	\$ 100	\$ 100
930.2	545550	Forth (Drive Oregon)	SO	OR	\$ 1,500	\$ 1,500
930.2	545550	Rogue River Chamber of Commerce	SO	OR	\$ 99	\$ 99
930.2	545550	Rotary Club of Albina	SO	OR	\$ 300	\$ 300
930.2	545550	Columbia River Maritime Museum	SO	OR	\$ 500	\$ 500
930.2	545550	South Lincoln County Economic Development Corporation	SO	OR	\$ 2,000	\$ 2,000
930.2	545550	Seaside Downtown Development Association	SO	OR	\$ 175	\$ 175
930.2	545550	California Utilities Emergency Association	SO	CA	\$ 500	\$ 500
930.2	545550	Central Oregon Builders Association	SO	OR	\$ 499	\$ 499
930.2	545550	Astoria Downtown Historic District Association	SO	OR	\$ 500	\$ 500
930.2	545550	Lincoln City Chamber of Commerce	SO	OR	\$ 900	\$ 900
930.2	545550	Southern Oregon Regional Economic Development, Inc.	SO	OR	\$ 2,500	\$ 2,500
930.2	545550	The Chamber of Medford/Jackson County	SO	OR	\$ 4,494	\$ 4,494
930.2	545550	Greater Cheyenne Chamber of Commerce	SO	WYP	\$ 88	\$ 88
930.2	545550	Junior Achievement of Utah	SO	UT	\$ 250	\$ 250
930.2	545550	Del Norte Chamber of Commerce	SO	CA	\$ 530	\$ 530
930.2	545550	Southwest Valley Chamber of Commerce	SO	UT	\$ 550	\$ 550
930.2	545550	Stayton Area Rotary Club	SO	OR	\$ 150	\$ 150
930.2	545550	Weed Chamber of Commerce	SO	CA	\$ 250	\$ 250
930.2	545550	Idaho Association of Counties	SO	ID	\$ 1,000	\$ 1,000
930.2	545550	ImpactNW	SO	OR	\$ 75	\$ 75
930.2	545550	Woodland Chamber of Commerce & Tourism Info. Center	SO	WA	\$ 350	\$ 350
930.2	545550	Pilot Rock Chamber of Commerce	OR	OR	\$ 50	\$ -
930.2	545550	Oregon Business & Industry Association	SO	OR	\$ 41,256	\$ 41,256
930.2	545550	Wyoming Association of Broadcasters	SO	WYP	\$ 250	\$ 250
930.2	545550	Douglas Rotary Club	SO	WYP	\$ 145	\$ 145

PacifiCorp
Washington Results of Operations - June 2020
Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Corrected Factor	Amount	Amounts to be Reallocated
National and Regional Trade Memberships						
930.2	545550	Basin Area Chamber of Commerce	SO	WYP	\$ 185	\$ 185
930.2	545550	Lions Club, Richmond	SO	UT	\$ 400	\$ 400
930.2	545550	Eastern Idaho Water Rights Coalition	SO	ID	\$ 250	\$ 250
930.2	545550	Downtown Roseburg Association	SO	OR	\$ 600	\$ 600
930.2	545550	Eagle Mountain Chamber of Commerce	SO	UT	\$ 600	\$ 600
930.2	545550	Common Ground Alliance	UT	SO	\$ 2,500	\$ -
930.2	545550	Tillicum Foundation	OR	OR	\$ 150	\$ -
930.2	545550	Oregon Joint Use Association	SO	OR	\$ 2,875	\$ 2,875
930.2	545550	Portland Business Alliance	SO	OR	\$ (4,262)	\$ (4,262)
930.2	545550	Emery County Business Chamber	SO	UT	\$ 150	\$ 150
930.2	545550	South Coast Development Council	SO	OR	\$ 5,000	\$ 5,000
930.2	545550	Economic Development Alliance for Lincoln County	SO	OR	\$ 100	\$ 100
930.2	545550	Energy Storage Association	SO	SO	\$ 3,375	\$ 3,375
930.2	545550	Prineville Chamber of Commerce	SO	OR	\$ 1,240	\$ 1,240
					<u>\$ 431,174</u>	<u>\$ 408,474</u>

Industry Association Dues

930.2	545550	American Wind Energy Association	SO	SO	13,134	13,134
930.2	545550	Centre for Energy Advancement through Technological Innovation	SO	SO	33,000	33,000
930.2	545550	Edison Electric Institute	SO	SO	887,745	887,745
930.2	545550	National Electric Energy Testing Research and Application Center	SO	SO	40,000	40,000
930.2	545550	National Joint Utilities Notification System	SO	SO	11,813	11,813
930.2	545550	Smart Electric Power Alliance	SO	SO	10,250	10,250
930.2	545550	Intermountain Electrical Association	SO	SO	9,500	9,500
930.2	545550	Rocky Mountain Electrical League	SO	SO	18,000	18,000
930.2	545550	Pacific Northwest Utilities Conference Committee	SO	SO	78,719	78,719
930.2	545550	Edison Electric Institute - Avian Power Line Interaction Committee	SO	SO	21,384	21,384
930.2	545550	Edison Electric Institute - USWAG	SO	SO	57,611	57,611
930.2	545550	Western Energy Supply Transmission Associates	SO	SO	23,117	23,117
930.2	545550	North American Transmission Forum	SO	SO	92,913	92,913
930.2	545550	Northwest Public Power Association	SO	SO	1,395	1,395
930.2	545550	The National Hydropower Association, Inc.	SO	SO	34,350	34,350
930.2	545550	NW Hydro	SO	SO	1,200	1,200
930.2	545550	National Electric Energy Testing, Research and Application Center	SO	SO	20,000	20,000
930.2	545550	The Association of Edison Illuminating Companies	SO	SO	8,157	8,157
					<u>1,372,288</u>	<u>1,362,288</u>

SUMMARY

Memberships as Booked

Account	Factor	Amount	
930.2	SO	1,763,612	Ref. 4.6
930.2	WA	7,150	Ref. 4.6
		<u>1,770,762</u>	

Reallocated Memberships

Account	Factor	Amount	
930.2	SO	1,392,745	Ref. 4.6
930.2	CA	4,065	Ref. 4.6
930.2	OR	194,432	Ref. 4.6
930.2	WA	41,667	Ref. 4.6
930.2	UT	104,674	Ref. 4.6
930.2	ID	12,323	Ref. 4.6
930.2	WYP	20,857	Ref. 4.6
		<u>1,770,762</u>	Ref. 4.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Uncollectible Expense	904	RES	(208,279)	WA	Situs	(208,279)	4.7.1

Description of Adjustment

This adjustment adjusts the Company's actual June 2020 uncollectible accounts to a four-year average by applying the four-year average unadjusted uncollectible rate (unadjusted uncollectible accounts expense/unadjusted general business revenues) to the normalized level of general business revenues. The use of the four-year average uncollectible rate was agreed to by the Company in rebuttal of the 2013 Rate Case Docket UE-130054 and this methodology has been used in all subsequent general rate case filings.

PacifiCorp
Washington Results of Operations - June 2020
Revenue Sensitive Items & Uncollectible Expense

12 Months Ended	WA FERC Account 904	General Business Revenues
Jun-17	1,685,839	340,464,803
Jun-18	1,808,555	322,739,180
Jun-19	1,670,265	326,549,202
Jun-20	1,867,001	301,562,774

Line	Description	4 year Average	
1	Unadjusted Revenue	322,828,990	
2	Per Books Uncollectible Expense	1,757,915	
3	Uncollectible % (Line 2 / Line 1)	0.545%	
4	Normalized Revenue	349,568,665	
5	Normalizing Adjustments	44,955,875	
6	General Business Revenues before Adjustments	304,612,790	
7	Normalized Uncollectible Expense (Line 3 * Line 6)	1,658,721	
8	Per Books Uncollectible Expense	1,867,001	
9	Restating Adjustment to Uncollectible Expense	(208,279)	Ref. 4.7
10	Pro Forma Revenue	304,612,790	
11	Pro Forma Adjustments	-	
12	Pro Forma Adjustment to Uncollectible Expense	-	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Reallocate Per Books Legal Expenses							
	557	RES	6,509	CA	Situs	-	
	557	RES	262,095	CAEE	0.000%	-	
	557	RES	46,486	CAGE	0.000%	-	
	557	RES	624,032	CAGW	22.472%	140,230	
	557	RES	176,870	OR	Situs	-	
	557	RES	(1,181,333)	SG	7.880%	(93,093)	
	557	RES	51,083	SO	6.921%	3,536	
	557	RES	(16,254)	UT	Situs	-	
	557	RES	30,513	WA	Situs	30,513	
	588	RES	(6,258)	SNPD	6.341%	(397)	
	588	RES	6,258	UT	Situs	-	
	905	RES	4,446	CAGE	0.000%	-	
	905	RES	(4,446)	CN	6.897%	(307)	
	923	RES	102,724	CAGE	0.000%	-	
	923	RES	51,087	CAGW	22.472%	11,480	
	923	RES	748	ID	Situs	-	
	923	RES	1,364	NUTIL	0.000%	-	
	923	RES	(4,594)	OR	Situs	-	
	923	RES	104,087	SG	7.880%	8,202	
	923	RES	(179,687)	SO	6.921%	(12,436)	
	923	RES	(144,178)	UT	Situs	-	
	923	RES	68,451	WA	Situs	68,451	
	925	RES	173,948	OR	Situs	-	
	925	RES	(173,948)	SO	6.921%	(12,039)	
	928	RES	3,654	CAGE	0.000%	-	
	928	RES	2,301	CAGW	22.472%	517	
	928	RES	106,212	OR	Situs	-	
	928	RES	(1,496,399)	SO	6.921%	(103,567)	
	928	RES	1,315,516	UT	Situs	-	
	928	RES	268	WA	Situs	268	
	928	RES	68,449	WY-ALL	Situs	-	
			-			41,355	4.8.1

Description of Adjustment

This adjustment reallocates per books legal expenses in accordance with the stipulation in Docket No. UE-111190 where legal costs are situs assigned to the state to which they pertain to the extent possible. Underlying legal matters are reviewed on a case by case basis to verify whether per books allocation is appropriate. This adjustment then removes any legal expenses deemed to be inaccurately assigned as booked in the base period and reallocates them on a situs basis back to the state to which the underlying legal matter pertains. This adjustment has been included in final revenue requirement calculations approved by the Commission in rate filings since, including the Company's latest Limited Rate Filing in Washington, Docket No. UE-152253.

FERC	Factor	Total Company			WA-allocated
		Legal Expenses As Booked	Legal Expenses to Re-allocate	Alloc. Factors %	Legal Expenses to Re-allocate
539	CAGE	35,268	-	0.000%	-
557	CA	-	6,509	0.000%	-
557	CAEE	-	262,095	0.000%	-
557	CAGE	169,434	46,486	0.000%	-
557	CAGW	127,183	624,032	22.472%	140,230
557	OR	-	176,870	0.000%	-
557	SG	1,710,612	(1,181,333)	7.880%	(93,093)
557	SO	-	51,083	6.921%	3,536
557	UT	-	(16,254)	0.000%	-
557	WA	-	30,513	100.000%	30,513
561	SG	2,766	-	7.880%	-
582	IDU	3,390	-	0.000%	-
588	SNPD	6,258	(6,258)	6.341%	(397)
588	UT	-	6,258	0.000%	-
593	UT	1,991	-	0.000%	-
905	CAGE	-	4,446	0.000%	-
905	CN	7,489	(4,446)	6.897%	(307)
905	UT	36,839	-	0.000%	-
923	CA	141,478	-	0.000%	-
923	CAGE	-	102,724	0.000%	-
923	CAGW	-	51,087	22.472%	11,480
923	IDU	-	748	0.000%	-
923	NUTIL	-	1,364	0.000%	-
923	OR	239,044	(4,594)	0.000%	-
923	SG	-	104,087	7.880%	8,202
923	SO	471,652	(179,687)	6.921%	(12,436)
923	UT	932,502	(144,178)	0.000%	-
923	WA	210	68,451	100.000%	68,451
923	WYP	5,379	-	0.000%	-
923	WYU	99,667	-	0.000%	-
925	OR	-	173,948	0.000%	-
925	SO	226,774	(173,948)	6.921%	(12,039)
928	CA	470,020	-	0.000%	-
928	CAGE	-	3,654	0.000%	-
928	CAGW	-	2,301	22.472%	517
928	IDU	8,375	-	0.000%	-
928	OR	1,010,818	106,212	0.000%	-
928	SO	4,712,609	(1,496,399)	6.921%	(103,567)
928	UT	89,665	1,315,516	0.000%	-
928	WA	277,865	268	100.000%	268
928	WYP	43,860	8,374	0.000%	-
928	WYU	-	60,075	0.000%	-
Total		10,831,150	-		41,355
			Ref. 4.8		Ref. 4.8

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Add Remediation Projects Cost	925	RES	7,432,513	SO	6.921%	514,412	4.9.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMDT	RES	(4,683,616)	SO	6.921%	(324,158)	4.9.2
Schedule M Adjustment	SCHMAT	RES	(2,648,538)	SO	6.921%	(183,308)	4.9.2
Schedule M Adjustment	SCHMAT	RES	(123,000)	WA	Situs	(123,000)	4.9.2
Def Inc Tax Expense	41110	RES	30,242	WA	Situs	30,242	4.9.2
ADIT Balance	283	RES	(526,704)	WA	Situs	(526,704)	4.9.2

Description of Adjustment

On April 27, 2005, the Commission granted a request by the Company for an accounting order relating to the Company's treatment of environmental remediation costs in Docket UE-031658, authorizing the Company to record and defer costs prudently incurred in connection with its environmental remediation program. Costs of projects expected to exceed \$3 million system-wide and incurred from October 13, 2003, the date the petition was submitted, through fiscal year 2005 were to be deferred and amortized over a 10-year period. The only project, per the 2005 order, that can be deferred has since been fully amortized, so no amortization amounts need to be added back into results. All deferred environmental remediation costs balances and environmental amortization is excluded from regulatory results in unadjusted data. This restating adjustment adds into results actual environmental remediation project costs incurred in the 12 months period ended June 2020.

Non-PERCO

Total Environmental Expense	Internal Order	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	12 ME June-20
Detail By Project:														
Astoria Youngs Bay Cleanup	405762	-	729	6,571	63	-	1,938	789	-	301	659	909	98	12,056
Silver Bell Tailings Cost Increase	406192	4,053	140,814	71,774	45,021	29,578	245,269	9,933	8,962	14,479	56,763	26,658	102,622	755,927
**spill cleanup -- Pacific Power	406240	68,959	12,268	39,276	52,346	102,391	53,413	162,702	54,754	115,088	59,562	85,935	159,833	966,528
**spill cleanup -- Rocky Mountain	406241	77,869	120,829	130,796	93,173	29,698	8,654	52,371	58,397	84,903	74,270	76,046	10,440	817,445
American Barrel	407502	-	-	18,356	-	2,366	726	480	7,743	8,847	808	-	3,219	42,544
Astoria/Unocal	407503	19,360	13,777	20,306	14,422	9,714	46,796	2,102	2,722	7,830	7,990	4,103	32,199	181,321
Big Fork Hydro Plant	407504	-	27,675	118	8,994	-	2,658	-	7,361	2,595	14,410	5,713	804	70,327
Bridger Coal Fuel Oil Spill	407505	-	16,623	21,781	3,045	4,444	6,409	348	17,749	3,948	6,217	9,796	174	90,534
Bridger FGD Pond 1 Closure	407506	1,122	21,960	50,323	27,420	1,206	2,442	1,450	4,825	6,459	258	1,721	290	119,475
Bridger Plant Oil Spills	407507	263	7,159	3,828	4,140	2,667	4,232	232	6,406	3,922	5,059	11,054	348	49,310
Cedar Steam Plant	407508	-	-	-	-	816	176	-	-	-	-	-	-	992
Dave Johnston Oil Spill	407509	-	11,951	-	-	306	23,508	(9,182)	618	(9,182)	-	-	7,794	25,814
Eugene MGP	407510	590	8,460	1,015	533	1,703	238,609	353	333	343	255	216	15,447	267,857
Everett MGP	407511	139	-	31	-	-	47	20	-	1,523	20	-	13	1,792
Hunter Fuel Oil Spills	407512	950	-	-	-	-	-	1,006	1,140	-	-	-	-	3,096
Huntington Ash Landfill	407513	1,857	11,809	6,375	32,171	10,281	30,844	8,205	74,242	18,031	15,255	35,099	26,175	270,346
Idaho Falls Pole Yard	407514	(29,717)	27,155	30,522	17,730	60,327	93,217	7,995	22,234	19,105	18,695	8,319	40,016	315,597
Jordan Plant Substation	407515	87	-	7,199	6,571	9,870	10,533	-	-	-	-	899	-	35,160
Montauge Ranch	407517	-	-	24	-	-	-	-	-	-	-	-	-	24
Naughton FGD Pond Closure	407518	(1,612)	4,012	6,438	1,484	17,921	(87)	-	174	(174)	-	-	-	28,156
Ogden MGP	407519	44,344	109,419	40,796	24,725	576	15,213	31,149	19,884	12,990	16,654	28,419	14,453	358,622
Olympia MGP	407520	189	-	-	24	-	71	-	-	610	39	-	20	952
Portland Harbor Source Control	407521	55,493	77,350	47,595	72,303	142,223	59,479	38,830	14,619	82,394	93,361	99,557	10,571	793,776
Tacoma A St.	407523	(1,008)	508	281	527	315	1,331	118	313	1,043	777	118	364	4,688
Wyodak Fuel Oil Spill	407540	348	5,081	340	1,248	152	-	-	70	3,758	70	-	-	11,067
Bors Property	408380	212	-	47	-	-	-	-	-	-	-	-	-	260
Carbon Ash Spill (UT)	408383	423	109,782	44,834	96,513	1,209	69,599	15,387	24,056	6,534	12,475	4,597	29,454	414,863
Naughton Oil Spills	408460	2,840	-	-	-	-	-	-	-	-	-	-	-	2,840
Bridger Plant - FGD Pond 1	408590	6,336	321	24,228	22,499	13,914	29,569	(4,150)	515	12,576	3,462	21,258	17,239	147,767
Bridger Plant-FGD Pond Closure	408591	-	476	14,358	204	-	-	-	8,053	(5,369)	(644)	(2,040)	-	15,038
Dave Johnston-Pond 4A&4B	408592	539	4,480	34,736	2,958	8,176	114,431	348	966	1,949	1,346	26,910	34,521	231,359
Naughton Plant-FGD Pond 1	408593	(12,342)	83	30,653	14,096	10,467	117,229	-	42,349	32	32	7,545	3,610	213,754
Hunter Plant-	408594	3,089	1,919	21,253	-	35,482	115,925	982	152,137	(106,449)	191,311	21,419	14,087	451,155
Hunter Plant-Ash Landfill	408597	-	91	7,939	6,417	23,525	18,137	-	-	13,166	4,213	25,137	10,447	109,072
Colstrip Pond	408598	92,235	117,879	115,761	80,508	28,304	35,397	41,701	(1,933)	(8,582)	16,776	2,304	92,572	612,923
Cholla Ash-Flyash Pond	408599	-	-	-	25,448	-	(25,448)	-	-	-	-	-	-	-
Naughton South Ash Pond	408625	-	-	7,295	-	2,782	-	-	-	-	-	-	-	10,078
Total		336,618	852,609	804,849	654,584	550,414	1,320,316	363,169	528,690	292,671	600,093	501,690	626,811	7,432,513

Ref 4.9

** These two line items include a variety of small projects that are not tracked in the Company's accounting system by project.

PacifiCorp
Washington Results of Operations - June 2019
Environmental Remediation
Adjustment to Taxes

<u>Account</u>	<u>Secondary</u>	<u>Description</u>	<u>Unadjusted Jun-20</u>	<u>Book Amortization</u>	<u>Adjusted Amount</u>	<u>Incremental Adjustment</u>	<u>WCA Factor</u>	
4099300	415300	Hazardous Waste Clean-up Costs	4,683,616		-	(4,683,616)	SO	Ref. 4.9
4098300	415301	Environmental Costs WA	123,000		-	(123,000)	WA	Ref. 4.9
4098300	605301	Environmental Regulated	2,648,538		-	(2,648,538)	SO	Ref. 4.9
			<u>1,912,078</u>		<u>-</u>	<u>(1,912,078)</u>		
41010	415300	Hazardous Waste Clean-up Costs	1,151,542		-	(1,151,542)	SO	NOTE 1
41110	415301	Environmental Costs WA	(30,242)		-	30,242	WA	Ref. 4.9
41110	605301	Environmental Regulated	(651,185)		-	651,185	SO	NOTE 1
			<u>470,115</u>		<u>-</u>	<u>(470,115)</u>		
<u>AMA Balances:</u>								
283	287634	DTL 415.300 Environmental Clean-up Accrual	(21,585,569)		-	21,585,569	SO	NOTE 1
283	287591	DTL 415.301 Environmental Clean-up Accrual	526,704		-	(526,704)	WA	Ref. 4.9
190	287240	DTA 605.301 Environmental Regulated	14,025,866		-	(14,025,866)	SO	NOTE 1

NOTE 1: The removal amounts for these items regarding the Def Inc Tax Exp and ADIT balances are removed through the WA Flow-through Adjustment

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Removal of prior-period accounting entry	557	RES	914,655	CAGE	0.000%	-	4.10.1
Removal of non-recurring refund	561	RES	1,173,361	SG	7.880%	92,465	4.10.1

Description of Adjustment

This adjustment removes a prior period related item, and a non-recurring refund from Peak Reliability.

PacifiCorp
Results of Operations - June 2020
Remove Non-Recurring Entries
CWIP Reversal Adjustment

FERC Account	Account Number	Description	Amount	Alloc	REF
5570000	545990	Reversal of CWIP Reserve for Naughton U3 Gas Conversion	(914,655)	CAGE	REF. 4.10
5618000	545551	Refund for the Peak Reliability Fund	(1,173,361)	SG	REF. 4.10

5. NET POWER COST

	Total Normalized	5.1 Net Power Costs - Restating	5.2 Net Power Costs - Pro Forma	5.3 Colstrip #3 Removal
1 Operating Revenues:				
2 General Business Revenues	-	-	-	-
3 Interdepartmental	-	-	-	-
4 Special Sales	3,142,058	-	3,142,058	-
5 Other Operating Revenues	-	-	-	-
6 Total Operating Revenues	<u>3,142,058</u>	<u>-</u>	<u>3,142,058</u>	<u>-</u>
7				
8 Operating Expenses:				
9 Steam Production	(500,412)	-	82,647	(583,059)
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	-
12 Other Power Supply	10,556,025	(1,074,632)	11,630,657	-
13 Transmission	(742,139)	-	(742,139)	-
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	(5,355)	-	-	(5,355)
19 Total O&M Expenses	<u>9,308,119</u>	<u>(1,074,632)</u>	<u>10,971,165</u>	<u>(588,414)</u>
20 Depreciation	(368,898)	-	-	(368,898)
21 Amortization	-	-	-	-
22 Taxes Other Than Income	(34,372)	-	-	(34,372)
23 Income Taxes: Federal	(1,272,904)	225,673	(1,644,112)	145,536
24 State	-	-	-	-
25 Deferred Income Taxes	65,634	-	-	65,634
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	<u>7,697,579</u>	<u>(848,959)</u>	<u>9,327,053</u>	<u>(780,515)</u>
29				
30 Operating Rev For Return:	<u>(4,555,521)</u>	<u>848,959</u>	<u>(6,184,994)</u>	<u>780,515</u>
31				
32 Rate Base:				
33 Electric Plant In Service	(29,252,135)	-	-	(29,252,135)
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>(29,252,135)</u>	<u>-</u>	<u>-</u>	<u>(29,252,135)</u>
45				
46 Deductions:				
47 Accum Prov For Deprec	22,160,273	-	-	22,160,273
48 Accum Prov For Amort	-	-	-	-
49 Accum Def Income Tax	1,801,409	-	-	1,801,409
50 Unamortized ITC	-	-	-	-
51 Customer Adv For Const	-	-	-	-
52 Customer Service Deposits	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-
54				
55 Total Deductions:	<u>23,961,682</u>	<u>-</u>	<u>-</u>	<u>23,961,682</u>
56				
57 Total Rate Base:	<u>(5,290,453)</u>	<u>-</u>	<u>-</u>	<u>(5,290,453)</u>
58				
59				
60 Estimated ROE impact	-0.988%	0.195%	-1.422%	0.246%
61 Estimated Price Change	5,540,033	(1,128,065)	8,218,388	(1,550,291)
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	(5,762,791)	1,074,632	(7,829,107)	991,684
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	(52,188)	-	-	(52,188)
71 Schedule "M" Deductions	246,469	-	-	246,469
72 Income Before Tax	<u>(6,061,448)</u>	<u>1,074,632</u>	<u>(7,829,107)</u>	<u>693,027</u>
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	<u>(6,061,448)</u>	<u>1,074,632</u>	<u>(7,829,107)</u>	<u>693,027</u>
77				
78 Federal Income Taxes	<u>(1,272,904)</u>	<u>225,673</u>	<u>(1,644,112)</u>	<u>145,536</u>

	Total Normalized	5.1 Net Power Costs - Restating	5.2 Net Power Costs - Pro Forma	5.3 Colstrip #3 Removal
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	(583,059)	-	-	(583,059)
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	-
12 Other Power Supply	(1,074,632)	(1,074,632)	-	-
13 Transmission	-	-	-	-
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	(5,355)	-	-	(5,355)
19 Total O&M Expenses	(1,663,046)	(1,074,632)	-	(588,414)
20 Depreciation	(368,898)	-	-	(368,898)
21 Amortization	-	-	-	-
22 Taxes Other Than Income	(34,372)	-	-	(34,372)
23 Income Taxes: Federal	371,208	225,673	-	145,536
24 State	-	-	-	-
25 Deferred Income Taxes	65,634	-	-	65,634
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	(1,629,474)	(848,959)	-	(780,515)
29				
30 Operating Rev For Return:	1,629,474	848,959	-	780,515
31				
32 Rate Base:				
33 Electric Plant In Service	(29,252,135)	-	-	(29,252,135)
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:	(29,252,135)	-	-	(29,252,135)
45				
46 Deductions:				
47 Accum Prov For Deprec	22,160,273	-	-	22,160,273
48 Accum Prov For Amort	-	-	-	-
49 Accum Def Income Tax	1,801,409	-	-	1,801,409
50 Unamortized ITC	-	-	-	-
51 Customer Adv For Const	-	-	-	-
52 Customer Service Deposits	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-
54				
55 Total Deductions:	23,961,682	-	-	23,961,682
56				
57 Total Rate Base:	(5,290,453)	-	-	(5,290,453)
58				
59				
60 Estimated ROE impact	0.443%	0.195%	0.000%	0.246%
61 Estimated Price Change	(2,678,355)	(1,128,065)	-	(1,550,291)
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	2,066,316	1,074,632	-	991,684
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	(52,188)	-	-	(52,188)
71 Schedule "M" Deductions	246,469	-	-	246,469
72 Income Before Tax	1,767,658	1,074,632	-	693,027
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	1,767,658	1,074,632	-	693,027
77				
78 Federal Income Taxes	371,208	225,673	-	145,536

	Total Normalized	5.1 Net Power Costs - Restating	5.2 Net Power Costs - Pro Forma	5.3 Colstrip #3 Removal
1 Operating Revenues:				
2 General Business Revenues	-	-	-	-
3 Interdepartmental	-	-	-	-
4 Special Sales	3,142,058	-	3,142,058	-
5 Other Operating Revenues	-	-	-	-
6 Total Operating Revenues	<u>3,142,058</u>	<u>-</u>	<u>3,142,058</u>	<u>-</u>
7				
8 Operating Expenses:				
9 Steam Production	82,647	-	82,647	-
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	-
12 Other Power Supply	11,630,657	-	11,630,657	-
13 Transmission	(742,139)	-	(742,139)	-
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	-	-	-	-
19 Total O&M Expenses	<u>10,971,165</u>	<u>-</u>	<u>10,971,165</u>	<u>-</u>
20 Depreciation	-	-	-	-
21 Amortization	-	-	-	-
22 Taxes Other Than Income	-	-	-	-
23 Income Taxes: Federal	(1,644,112)	-	(1,644,112)	-
24 State	-	-	-	-
25 Deferred Income Taxes	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	<u>9,327,053</u>	<u>-</u>	<u>9,327,053</u>	<u>-</u>
29				
30 Operating Rev For Return:	<u>(6,184,994)</u>	<u>-</u>	<u>(6,184,994)</u>	<u>-</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>
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>
56				
57 Total Rate Base:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
58				
59				
60 Estimated ROE impact	-1.457%	0.000%	-1.457%	0.000%
61 Estimated Price Change	8,218,388	-	8,218,388	-
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	(7,829,107)	-	(7,829,107)	-
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-
72 Income Before Tax	<u>(7,829,107)</u>	<u>-</u>	<u>(7,829,107)</u>	<u>-</u>
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	<u>(7,829,107)</u>	<u>-</u>	<u>(7,829,107)</u>	<u>-</u>
77				
78 Federal Income Taxes	<u>(1,644,112)</u>	<u>-</u>	<u>(1,644,112)</u>	<u>-</u>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Sales for Resale (Account 447)							
Existing Firm Sales - Pacific	447NPC	RES	-	CAGW	22.472%	-	5.1.1
Post-Merger Firm Sales	447NPC	RES	-	CAGW	22.472%	-	5.1.1
Non-Firm Sales	447NPC	RES	-	CAEW	23.028%	-	5.1.1
Total Sales for Resale			<u>-</u>			<u>-</u>	
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	RES	-	CAGW	22.472%	-	5.1.1
Existing Firm Energy	555NPC	RES	-	CAEW	23.028%	-	5.1.1
WA Qualifying Facilities	555NPC	RES	-	WA	Situs	-	5.1.1
Post-Merger Firm Energy	555NPC	RES	(4,782,188)	CAGW	22.472%	(1,074,632)	5.1.1
Other Generation Expenses	555NPC	RES	-	CAGW	22.472%	-	5.1.1
Total Purchased Power			<u>(4,782,188)</u>			<u>(1,074,632)</u>	
Wheeling (Account 565)							
Existing Firm - Pacific	565NPC	RES	19,359,058	CAGW	22.472%	4,350,279	5.1.1
Post Merger Firm	565NPC	RES	(19,359,058)	CAGW	22.472%	(4,350,279)	5.1.1
Non Firm	565NPC	RES	-	CAEW	23.028%	-	5.1.1
Total Wheeling Expense			<u>-</u>			<u>-</u>	
Fuel Expense (Accounts 501 and 547)							
Fuel Consumed - Coal	501NPC	RES	-	CAEW	23.028%	-	5.1.1
Fuel Consumed - Natural Gas	547NPC	RES	-	CAEW	23.028%	-	5.1.1
Total Fuel and Other Expense			<u>-</u>			<u>-</u>	
Total Net Power Cost Adjustment - Restating			<u>(4,782,188)</u>			<u>(1,074,632)</u>	

Description of Adjustment

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

PacifiCorp
Washington Results of Operations - June 2020
Net Power Costs - West Control Area

Description	(1)	(2)	(3)	(4)		(5)		(6)		(7)		(8)		(9)		(10)	(11)	(12)		(13)		(12)	(13)	
	FERC Account	WCA Alloc. Factor	WA Alloc. %	(3) * (4)		(3) * (6)		(6) - (4)		(7) - (5)		WCA Alloc. Factor	WA Alloc. %	(11) * (12)		Total West Control Area	Washington Allocated	(12) - (6)	(13) - (7)					
				Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated			Total West Control Area	Washington Allocated									
UNADJUSTED / PER BOOKS NPC (1)																								
12 Months Ended June 2020																								
NORMALIZED NPC																								
12 Months Ended June 2020																								
NORMALIZING ADJUSTMENT																								
12 Months Ended June 2020																								
PRO FORMA NPC																								
12 Months Ending June 2021																								
PRO FORMA ADJUSTMENT																								
12 Months Ending June 2021																								
Sales for Resale (Account 447)																								
Existing Firm Sales - Pacific	447NPC	CAGW	22.4715%	-	-	-	-	-	-	-	-	-	-	-	-	CAGW	22.4715%	-	-	-	-	-	-	-
Post-Merger Firm Sales	447NPC	CAGW	22.4715%	52,855,863	11,877,528	52,855,863	11,877,528	-	-	-	-	-	-	-	-	CAGW	22.4715%	66,838,251	15,019,586	-	-	13,982,388	3,142,058	
Non-Firm Sales	447NPC	CAEW	23.0278%	-	-	-	-	-	-	-	-	-	-	-	-	CAEW	23.0278%	-	-	-	-	-	-	
Total Sales for Resale				52,855,863	11,877,528	52,855,863	11,877,528	-	-	-	-	-	-	-	-			66,838,251	15,019,586	-	-	13,982,388	3,142,058	
Purchased Power (Account 555)																								
Existing Firm Demand - Pacific	555NPC	CAGW	22.4715%	(193,369)	(43,453)	(193,369)	(43,453)	-	-	-	-	-	-	-	-	CAGW	22.4715%	8,529,502	1,916,711	-	-	8,722,871	1,960,164	
Existing Firm Energy	555NPC	CAEW	23.0278%	(399,526)	(92,002)	(399,526)	(92,002)	-	-	-	-	-	-	-	-	CAEW	23.0278%	19,949,968	4,594,041	-	-	20,349,494	4,686,043	
WA Qualifying Facilities	555NPC	WA	100.0000%	233,292	233,292	233,292	233,292	-	-	-	-	-	-	-	-	WA	100.0000%	219,837	219,837	-	-	(13,455)	(13,455)	
Post-Merger Firm Energy	555NPC	CAGW	22.4715%	-	-	-	-	-	-	-	-	-	-	-	-	CAGW	22.4715%	-	-	-	-	-	-	
Other Generation Expenses	555NPC	CAGW	22.4715%	115,648,058	25,987,903	110,865,869	24,913,271	(4,782,188)	(1,074,632)	(4,782,188)	(1,074,632)	-	-	-	-	CAGW	22.4715%	147,939,593	33,244,309	-	-	37,073,724	8,331,038	
Total Purchased Power				115,288,454	26,085,739	110,506,266	25,011,108	(4,782,188)	(1,074,632)	(4,782,188)	(1,074,632)	-	-	-	-			176,638,901	39,974,897	-	-	66,132,635	14,963,790	
Wheeling (Account 565)																								
Existing Firm - Pacific	565NPC	CAGW	22.4715%	-	-	19,359,058	4,350,279	19,359,058	4,350,279	19,359,058	4,350,279	-	-	-	-	CAGW	22.4715%	19,214,939	4,317,893	-	-	(144,120)	(32,386)	
Existing Firm - Utah	565NPC	CAGW	22.4715%	-	-	-	-	-	-	-	-	-	-	-	-	CAGW	22.4715%	-	-	-	-	-	-	
Post Merger Firm	565NPC	CAGW	22.4715%	119,746,740	26,908,940	100,387,682	22,558,661	(19,359,058)	(4,350,279)	(19,359,058)	(4,350,279)	-	-	-	-	CAGW	22.4715%	88,320,818	19,847,050	-	-	(12,066,864)	(2,711,610)	
Non Firm	565NPC	CAEW	23.0278%	-	-	-	-	-	-	-	-	-	-	-	-	CAEW	23.0278%	8,693,217	2,001,858	-	-	8,693,217	2,001,858	
Total Wheeling Expense				119,746,740	26,908,940	119,746,740	26,908,940	-	(0)	-	(0)	-	-	-	-			116,228,974	26,166,801	-	-	(3,517,766)	(742,139)	
Fuel Expense (Accounts 501 and 547)																								
Fuel Consumed - Coal	501NPC	CAEW	23.0278%	215,898,172	49,716,620	215,898,172	49,716,620	-	-	-	-	-	-	-	-	CAEW	23.0278%	216,257,074	49,799,268	-	-	358,901	82,647	
Fuel Consumed - Natural Gas	547NPC	CAEW	23.0278%	95,744,165	22,047,784	95,744,165	22,047,784	-	-	-	-	-	-	-	-	CAEW	23.0278%	81,269,783	18,714,651	-	-	(14,474,382)	(3,333,133)	
Total Fuel and Other Expense				311,642,337	71,764,405	311,642,337	71,764,405	-	-	-	-	-	-	-	-			297,526,857	68,513,919	-	-	(14,115,481)	(3,250,486)	
Total Net Power Cost				493,821,668	112,881,556	489,039,480	111,806,924	(4,782,188)	(1,074,632)	(4,782,188)	(1,074,632)							523,556,480	119,636,031			34,517,000	7,829,107	
				Ref. 5.1.2	Ref. 2.2 Line 66	Ref. 5.1.3		Ref. 5.1										Ref. 5.1.4				Ref. 5.2		

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

Period Ending
Jun-20

	<u>Total</u>	<u>Pre-Merger Demand</u>	<u>Pre-Merger Energy</u>	<u>Non-Firm</u>	<u>Post-Merger</u>
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	-	-			
Post Merger	52,855,863				52,855,863
Utah Pre Merger	-	-			
NonFirm Sub Total	-			-	
TOTAL SPECIAL SALES	52,855,863	-	-	-	52,855,863
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	-	-			
Pacific Capacity	-	-	-		
Mid Columbia	(760,219)	(228,066)	(532,153)		
Misc/Pacific	167,324	34,697	132,627		
Q.F. Contracts/PPL	233,292	-	-		233,292
Small Purchases west	-	-	-		
Pacific Sub Total	(359,604)	(193,369)	(399,526)	-	233,292
Combine Hills Wind	5,631,039				5,631,039
Short Term Firm Purchases	110,017,019				110,017,019
New Firm Sub Total	115,648,058	-	-	-	115,648,058
TOTAL PURCHASED POWER & NET INTERCHANGE	115,288,454	(193,369)	(399,526)	-	115,881,349
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	-	-			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	119,746,740				119,746,740
Non-Firm Wheeling	-			-	
TOTAL WHEELING & U. OF F. EXPENSE	119,746,740	-	-	-	119,746,740
COAL FUEL BURN EXPENSE					
Colstrip	8,060,966			8,060,966	
Jim Bridger	207,837,207			207,837,207	
TOTAL COAL FUEL BURN EXPENSE	215,898,172	-	-	215,898,172	-
GAS FUEL BURN EXPENSE					
Chehalis	71,595,066			71,595,066	
Hermiston	24,149,099			24,149,099	
TOTAL GAS FUEL BURN EXPENSE	95,744,165	-	-	95,744,165	-
OTHER GENERATION EXPENSE					
TOTAL OTHER GEN. EXPENSE	-	-	-	-	-
NET POWER COST	493,821,668	(193,369)	(399,526)	311,642,337	182,772,226

Ref 5.1.1

Period Ending 2020Q2	Study Results MERGED PEAK/ENERGY SPLIT (\$)				
	Merged <u>12ME JUN 20</u>	Pre-Merger <u>Demand</u>	Pre-Merger <u>Energy</u>	<u>Non-Firm</u>	<u>Post-Merger</u>
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	-	-			
Post Merger	52,855,863				52,855,863
TOTAL SPECIAL SALES	52,855,863	-	-	-	52,855,863
PURCHASED POWER & NET INTERCHANGE					
Mid Columbia	(760,219)	(228,066)	(532,153)		
Misc/Pacific	167,324	34,697	132,627		
Q.F. Contracts/PPL	233,292	-	-		233,292
Pacific Sub Total	(359,604)	(193,369)	(399,526)	-	233,292
Combine Hills Wind p160595	5,631,039				5,631,039
Short Term Firm Purchases	105,234,830				105,234,830
New Firm Sub Total	110,865,869	-	-	-	110,865,869
Seven Mile II Wind	-				-
Non Firm Sub Total	-				-
TOTAL PURCHASED PW & NET INT.	110,506,266	(193,369)	(399,526)	-	111,099,161
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	19,359,058	19,359,058			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	100,387,682				100,387,682
Nonfirm Wheeling	-				-
TOTAL WHEELING & U. OF F. EXPENSE	119,746,740	19,359,058	-	-	100,387,682
THERMAL FUEL BURN EXPENSE					
Colstrip	8,060,966			8,060,966	
Chehalis	71,595,066			71,595,066	
Hermiston	24,149,099			24,149,099	
Jim Bridger	207,837,207			207,837,207	
TOTAL FUEL BURN EXPENSE	311,642,337	-	-	311,642,337	-
OTHER GENERATION EXPENSE					
Blundell	-				-
TOTAL OTHER GEN. EXPENSE	-	-	-	-	-
NET POWER COST	489,039,480	19,165,689	(399,526)	311,642,337	158,630,980

Ref. 5.1.1

PacifiCorp

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

Period Ending
Jun-21

	<u>Merged</u> <u>07/20-06/21</u>	<u>Pre-Merger</u> <u>Demand</u>	<u>Pre-Merger</u> <u>Energy</u>	<u>Non-Firm</u>	<u>Post-Merger</u>
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	-	-			
Post Merger	66,838,251				66,838,251
TOTAL SPECIAL SALES	66,838,251	-	-	-	66,838,251
PURCHASED POWER & NET INTERCHANGE					
Mid Columbia	28,324,686	8,497,406	19,827,280		
Misc/Pacific	154,785	32,097	122,688		
Q.F. Contracts/PPL	219,837	-	-		219,837
Pacific Sub Total	28,699,308	8,529,502	19,949,968	-	219,837
Combine Hills Wind	5,314,292				5,314,292
System Balancing Purchases	74,816,628				74,816,628
Short Term Firm Purchases	67,808,674				67,808,674
New Firm Sub Total	147,939,593	-	-	-	147,939,593
Integration Charge	-				-
Non Firm Sub Total	-				-
TOTAL PURCHASED PW & NET INT.	176,638,901	8,529,502	19,949,968	-	148,159,430
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Fac	19,214,939	19,214,939			
Utah Firm Wheeling and Use of Facili	-	-			
Post Merger	88,320,818				88,320,818
Nonfirm Wheeling	8,693,217			8,693,217	
TOTAL WHEELING & U. OF F. EXPENSE	116,228,974	19,214,939	-	8,693,217	88,320,818
THERMAL FUEL BURN EXPENSE					
Colstrip	8,208,959			8,208,959	
Chehalis	66,281,241			66,281,241	
Hermiston	14,988,542			14,988,542	
Jim Bridger	208,048,115			208,048,115	
TOTAL FUEL BURN EXPENSE	297,526,857	-	-	297,526,857	-
OTHER GENERATION EXPENSE					
Blundell	-				-
TOTAL OTHER GEN. EXPENSE	-	-	-	-	-
NET POWER COST	523,556,480	27,744,441	19,949,968	306,220,074	169,641,997

Ref. 5.1.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Sales for Resale (Account 447)							
Existing Firm Sales - Pacific	447NPC	PRO	-	CAGW	22.472%	-	5.1.1
Post-Merger Firm Sales	447NPC	PRO	13,982,388	CAGW	22.472%	3,142,058	5.1.1
Non-Firm Sales	447NPC	PRO	-	CAEW	23.028%	-	5.1.1
Total Sales for Resale			<u>13,982,388</u>			<u>3,142,058</u>	
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	PRO	8,722,871	CAGW	22.472%	1,960,164	5.1.1
Existing Firm Energy	555NPC	PRO	20,349,494	CAEW	23.028%	4,686,043	5.1.1
WA Qualifying Facilities	555NPC	PRO	(13,455)	WA	Situs	(13,455)	5.1.1
Post-Merger Firm Energy	555NPC	PRO	37,073,724	CAGW	22.472%	8,331,038	5.1.1
Other Generation Expenses	555NPC	PRO	-	CAGW	22.472%	-	5.1.1
Total Purchased Power			<u>66,132,635</u>			<u>14,963,790</u>	
Wheeling (Account 565)							
Existing Firm - Pacific	565NPC	PRO	(144,120)	CAGW	22.472%	(32,386)	5.1.1
Existing Firm - Utah	565NPC	PRO	-	CAGW	22.472%	-	5.1.1
Post Merger Firm	565NPC	PRO	(12,066,864)	CAGW	22.472%	(2,711,610)	5.1.1
Non Firm	565NPC	PRO	8,693,217	CAEW	23.028%	2,001,858	5.1.1
Total Wheeling Expense			<u>(3,517,766)</u>			<u>(742,139)</u>	
Fuel Expense (Accounts 501 and 547)							
Fuel Consumed - Coal	501NPC	PRO	358,901	CAEW	23.028%	82,647	5.1.1
Fuel Consumed - Natural Gas	547NPC	PRO	(14,474,382)	CAEW	23.028%	(3,333,133)	5.1.1
Total Fuel and Other Expense			<u>(14,115,481)</u>			<u>(3,250,486)</u>	
Total Net Power Cost Adjustment - Pro Forma			<u>34,517,000</u>			<u>7,829,107</u>	

Description of Adjustment

The net power cost adjustment projects power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and weather conditions on a West Control Area (WCA) basis. This portion of the adjustment reflects normalized power costs for the 12 months ending June 2021, using methodologies consistent with net power costs projections in Docket UE-140762.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Pre-merger Depreciation Expense	403SP	RES	(1,224,809)	CAGW	22.472%	(275,234)	5.3.2
Post-merger Depreciation Expense	403SP	RES	(416,812)	CAGW	22.472%	(93,664)	5.3.2
Taxes Other	408	RES	(496,632)	GPS	6.921%	(34,372)	5.3.1
Net Depreciation Expense - Sch M	SCHMDT	RES	1,096,807	CAGW	22.472%	246,469	5.3.2
Deferred Income Tax Expense	41010	RES	292,075	CAGW	22.472%	65,634	5.3.2
Operations & Maintenance	500	RES	(8,745)	CAGW	22.472%	(1,965)	5.3.4
Operations & Maintenance	501	RES	(338,056)	CAGW	22.472%	(75,966)	5.3.4
Operations & Maintenance	501	RES	(35,669)	CAGW	22.472%	(8,015)	5.3.4
Operations & Maintenance	502	RES	(295,196)	CAGW	22.472%	(66,335)	5.3.4
Operations & Maintenance	505	RES	(11,491)	CAGW	22.472%	(2,582)	5.3.4
Operations & Maintenance	506	RES	(696,531)	CAGW	22.472%	(156,521)	5.3.4
Operations & Maintenance	507	RES	(566)	CAGW	22.472%	(127)	5.3.4
Operations & Maintenance	510	RES	(84,726)	CAGW	22.472%	(19,039)	5.3.4
Operations & Maintenance	511	RES	(119,843)	CAGW	22.472%	(26,931)	5.3.4
Operations & Maintenance	512	RES	(850,351)	CAGW	22.472%	(191,087)	5.3.4
Operations & Maintenance	513	RES	(82,347)	CAGW	22.472%	(18,505)	5.3.4
Operations & Maintenance	514	RES	(71,136)	CAGW	22.472%	(15,985)	5.3.4
Administrative & General	924	RES	(68,002)	SO	6.921%	(4,706)	5.3.4
Administrative & General	925	RES	(9,367)	SO	6.921%	(648)	5.3.4
Adjustment to Rate Base:							
Pre-merger Plant	312	RES	(110,283,000)	CAGW	22.472%	(24,782,291)	5.3.2
Post-merger Plant	312	RES	(19,891,128)	CAGW	22.472%	(4,469,843)	5.3.2
Pre-merger Depreciation Reserve	108SP	RES	94,297,184	CAGW	22.472%	21,190,032	5.3.2
Post-merger Depreciation Reserve	108SP	RES	4,317,642	CAGW	22.472%	970,241	5.3.2
Deferred Income Tax Balance	282	RES	8,016,403	CAGW	22.472%	1,801,409	5.3.2
Deferred ITC	255	RES	-	ITC85	13.360%	-	5.3.2
Remove Base Data:							
Schedule M Addition	SCHMAT	RES	(52,188)	WA	Situs	(52,188)	5.3.3

Description of Adjustment

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

PacifiCorp
Results of Operations - June 2020
Removal of Colstrip Unit #3
Property Tax Calculation

	6/30/2020	Ref.
Total Colstrip Property Taxes	1,797,602	
Colstrip #3 as a percentage of Total Colstrip NBV	27.6275%	
Property Tax expense to remove	<u>496,632</u>	5.3

Gross Colstrip Book Value	244,651,502
Gross Colstrip Book Reserve	<u>(130,420,211)</u>
Total Colstrip NBV	<u>114,231,291</u>
Colstrip Unit 3 Book Value	130,174,128
Colstrip Unit 3 Book Reserve	<u>(98,614,826)</u>
Colstrip Unit 3 NBV	<u>31,559,302</u>
Colstrip Unit 3 NBV %	27.6275%

PacifiCorp
Results of Operations - June 2020
Removal of Colstrip Unit #3
Summary of Balances

	<u>EOP Balance</u>	<u>Ref.</u>
Depreciation Expense - Pre Merger	(1,224,809)	5.3
Depreciation Expense - Post Merger	<u>(416,812)</u>	5.3
	(1,641,621)	
EPIS - Pre Merger	110,283,000	5.3
EPIS - Post Merger	<u>19,891,128</u>	5.3
	130,174,128	
Depreciation Reserve - Pre Merger	(94,297,184)	5.3
Depreciation Reserve - Post Merger	<u>(4,317,642)</u>	5.3
	(98,614,826)	
ADIT Balance	(8,016,403)	5.3
Deferred Income Tax Credit	-	5.3
Tax Depreciation	(544,814)	
Deferred Income Tax Expense	<u>(292,075)</u>	5.3

PacifiCorp
Results of Operations - June 2020
Removal of Colstrip Unit #3
Schedule M

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

PacifiCorp
Results of Operations - June 2020
Removal of Colstrip Unit #3
Colstrip O&M by FERC Acct

FERC Acct	Description	WCA Allocation Factor	A 12 ME June 2020	B Non-Overhaul O&M	C Unit 3 Overhaul	D Unit 4 Overhaul	E = B x 27.6275% Unit 3 Share of Non-Overhaul O&M	F = E + C Total Unit 3 O&M
5000000	OPER SUPV & ENG	CAGW	31,652	31,652			8,745	8,745
5012000	FUEL HAND-COAL	CAGW	1,223,621	1,223,621			338,056	338,056
5014500	START UP FUEL-DIESEL	CAGW	129,108	129,108			35,669	35,669
5020000	STEAM EXPENSES	CAGW	1,068,485	1,068,485			295,196	295,196
5050000	ELECTRIC EXPENSES	CAGW	41,594	41,594			11,491	11,491
5060000	MISC STEAM PWR EXP	CAGW	2,521,152	2,521,152			696,531	696,531
5070000	RENTS (STEAM GEN)	CAGW	2,049	2,049			566	566
5100000	MNT SUPERV & ENG	CAGW	306,674	306,674			84,726	84,726
5110000	MNT OF STRUCTURES	CAGW	433,781	433,781			119,843	119,843
5120000	MANT OF BOILR PLNT	CAGW	3,077,914	3,077,914			850,351	850,351
5130000	MAINT ELEC PLANT	CAGW	298,060	298,060			82,347	82,347
5140000	MAINT MISC STM PLN	CAGW	257,481	257,481			71,136	71,136
9243000	PROP INS - PREMIUMS	SO	246,139	246,139			68,002	68,002
9250000	INJURIES & DAMAGES	SO	33,906	33,906			9,367	9,367
			<u>9,671,615</u>	<u>9,671,615</u>	-	-	<u>2,672,025</u>	<u>2,672,025</u>

Ref 5.3

Colstrip #3 as a percentage of Total Colstrip NBV

27.6275% Ref 5.3.1

6. DEPRECIATION & AMORTIZATION ADJ.

	6.1	6.2	6.3	6.3.1	6.3.2	6.3.3
	Pro Forma Depreciation & Amortization Expense	Pro Forma Depreciation & Amortization Reserves	End-of-Period Plant Reserves	(cont.) End-of- Period Plant Reserves	(cont. 2) End-of- Period Plant Reserves	(cont. 3) End-of- Period Plant Reserves
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	26,592	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	21,760	-	-	-	-	-
12 Other Power Supply	7,133	-	-	-	-	-
13 Transmission	5,421	-	-	-	-	-
14 Distribution	211,846	-	-	-	-	-
15 Customer Accounting	28,598	-	-	-	-	-
16 Customer Service & Info	12,682	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	11,209	-	-	-	-	-
19 Total O&M Expenses	325,241	-	-	-	-	-
20 Depreciation	33,120,176	319,120	-	-	-	-
21 Amortization	123,389	44,479	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(7,025,461)	(76,356)	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(28,085)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	26,515,260	287,243	-	-	-	-
29						
30 Operating Rev For Return:	(26,515,260)	(287,243)	-	-	-	-
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	(8,369,623)	-	(162,454)	(2,424,929)	(1,624,547)	44,251,733
48 Accum Prov For Amort	(1,612,905)	-	(21,028)	-	-	(810,090)
49 Accum Def Income Tax	465,646	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(9,516,882)	-	(183,483)	(2,424,929)	(1,624,547)	43,441,644
56						
57 Total Rate Base:	(9,516,882)	-	(183,483)	(2,424,929)	(1,624,547)	43,441,644
58						
59						
60 Estimated ROE impact	-6.045%	-0.066%	0.002%	0.030%	0.020%	-0.513%
61 Estimated Price Change	34,309,346	381,677	(17,798)	(235,217)	(157,580)	4,213,824
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(33,568,806)	(363,598)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	384,347	-	-	-	-	-
71 Schedule "M" Deductions	270,118	-	-	-	-	-
72 Income Before Tax	(33,454,577)	(363,598)	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(33,454,577)	(363,598)	-	-	-	-
77						
78 Federal Income Taxes	(7,025,461)	(76,356)	-	-	-	-

	6.4	6.4.1	6.4.2	6.4.3	6.5	6.6	6.6.1
	Annualization of Base Period Depr./Amort. Expense	(cont.) Annualization of Base Period Depr./Amort. Expense	(cont.2) Annualization of Base Period Depr./Amort. Expense	(cont.3) Annualization of Base Period Depr./Amort. Expense	Hydro Decommissioning	Depreciation Study Adjustment	(cont.) Depreciation Study Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	11,084
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	6,718
12 Other Power Supply	-	-	-	-	-	-	6,368
13 Transmission	-	-	-	-	-	-	5,421
14 Distribution	-	-	-	-	-	-	211,846
15 Customer Accounting	-	-	-	-	-	-	28,590
16 Customer Service & Info	-	-	-	-	-	-	12,682
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	282,709
20 Depreciation	89,614	114,022	(123,475)	-	-	32,463,255	257,641
21 Amortization	-	-	78,910	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(18,819)	(23,945)	42,764	-	(9,417)	(6,817,283)	(113,473)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	(39,110)	11,025	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	70,795	90,078	(1,802)	(39,110)	1,608	25,645,971	426,876
29							
30 Operating Rev For Return:	(70,795)	(90,078)	1,802	39,110	(1,608)	(25,645,971)	(426,876)
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	-	-	-	-	44,842	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	39,110	426,536	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	39,110	471,378	-	-
56							
57 Total Rate Base:	-	-	-	39,110	471,378	-	-
58							
59							
60 Estimated ROE impact	-0.016%	-0.021%	0.000%	0.009%	-0.006%	-5.898%	-0.098%
61 Estimated Price Change	94,070	119,692	(2,394)	(48,174)	47,860	34,077,402	567,217
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(89,614)	(114,022)	44,565	-	-	(32,463,255)	(540,350)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	159,071	-	225,276	-	-
71 Schedule "M" Deductions	-	-	-	-	270,118	-	-
72 Income Before Tax	(89,614)	(114,022)	203,636	-	(44,842)	(32,463,255)	(540,350)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(89,614)	(114,022)	203,636	-	(44,842)	(32,463,255)	(540,350)
77							
78 Federal Income Taxes	(18,819)	(23,945)	42,764	-	(9,417)	(6,817,283)	(113,473)

	6.6.2	6.6.3
	(cont. 2) Depreciation Study Adjustment	(cont. 3) Depreciation Study Adjustment
1 Operating Revenues:		
2 General Business Revenues	-	-
3 Interdepartmental	-	-
4 Special Sales	-	-
5 Other Operating Revenues	-	-
6 Total Operating Revenues	<u>-</u>	<u>-</u>
7		
8 Operating Expenses:		
9 Steam Production	15,508	-
10 Nuclear Production	-	-
11 Hydro Production	15,043	-
12 Other Power Supply	765	-
13 Transmission	-	-
14 Distribution	-	-
15 Customer Accounting	8	-
16 Customer Service & Info	-	-
17 Sales	-	-
18 Administrative & General	11,209	-
19 Total O&M Expenses	<u>42,532</u>	<u>-</u>
20 Depreciation	-	-
21 Amortization	-	-
22 Taxes Other Than Income	-	-
23 Income Taxes: Federal	(8,932)	-
24 State	-	-
25 Deferred Income Taxes	-	-
26 Investment Tax Credit Adj.	-	-
27 Misc Revenue & Expense	-	-
28 Total Operating Expenses:	<u>33,601</u>	<u>-</u>
29		
30 Operating Rev For Return:	<u>(33,601)</u>	<u>-</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>
45		
46 Deductions:		
47 Accum Prov For Deprec	(15,991,012)	(32,463,255)
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>(15,991,012)</u>	<u>(32,463,255)</u>
56		
57 Total Rate Base:	<u>(15,991,012)</u>	<u>(32,463,255)</u>
58		
59		
60 Estimated ROE impact	0.194%	0.417%
61 Estimated Price Change	(1,506,475)	(3,148,924)
62		
63		
64 TAX CALCULATION:		
65		
66 Operating Revenue	(42,532)	-
67 Other Deductions	-	-
68 Interest (AFUDC)	-	-
69 Interest	-	-
70 Schedule "M" Additions	-	-
71 Schedule "M" Deductions	-	-
72 Income Before Tax	<u>(42,532)</u>	<u>-</u>
73		
74 State Income Taxes	-	-
75		
76 Taxable Income	<u>(42,532)</u>	<u>-</u>
77		
78 Federal Income Taxes	<u>(8,932)</u>	<u>-</u>

	6.1	6.2	6.3	6.3.1	6.3.2	6.3.3
	Pro Forma Depreciation & Amortization Expense	Pro Forma Depreciation & Amortization Reserves	End-of-Period Plant Reserves	(cont.) End-of- Period Plant Reserves	(cont. 2) End-of- Period Plant Reserves	(cont. 3) End-of- Period Plant Reserves
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	80,161	-	-	-	-	-
21 Amortization	78,910	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(0)	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(39,110)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	119,961	-	-	-	-	-
29						
30 Operating Rev For Return:	(119,961)	-	-	-	-	-
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	40,202,257	-	(2,424,929)	(1,624,547)	44,251,733	-
48 Accum Prov For Amort	(1,591,877)	-	-	-	(810,090)	(781,787)
49 Accum Def Income Tax	39,110	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	38,649,490	-	(2,424,929)	(1,624,547)	43,441,644	(781,787)
56						
57 Total Rate Base:	38,649,490	-	(2,424,929)	(1,624,547)	43,441,644	(781,787)
58						
59						
60 Estimated ROE impact	-0.485%	0.000%	0.000%	0.030%	0.020%	-0.513%
61 Estimated Price Change	3,908,387	-	-	(235,217)	(157,580)	4,213,824
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(159,071)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	159,071	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(0)	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(0)	-	-	-	-	-
77						
78 Federal Income Taxes	(0)	-	-	-	-	-

	6.4	6.4.1	6.4.2	6.4.3	6.5	6.6	6.6.1
	Annualization of Base Period Depr./Amort. Expense	(cont.) Annualization of Base Period Depr./Amort. Expense	(cont.2) Annualization of Base Period Depr./Amort. Expense	(cont.3) Annualization of Base Period Depr./Amort. Expense	Hydro Decommissioning	Depreciation Study Adjustment	(cont.) Depreciation Study Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	89,614	114,022	(123,475)	-	-	-	-
21 Amortization	-	-	78,910	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(18,819)	(23,945)	42,764	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	(39,110)	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	70,795	90,078	(1,802)	(39,110)	-	-	-
29							
30 Operating Rev For Return:	(70,795)	(90,078)	1,802	39,110	-	-	-
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	-	-	-	39,110	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	39,110	-	-	-
56							
57 Total Rate Base:	-	-	-	39,110	-	-	-
58							
59							
60 Estimated ROE impact	-0.016%	-0.021%	0.000%	0.009%	0.000%	0.000%	0.000%
61 Estimated Price Change	94,070	119,692	(2,394)	(48,174)	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(89,614)	(114,022)	44,565	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	159,071	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(89,614)	(114,022)	203,636	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(89,614)	(114,022)	203,636	-	-	-	-
77							
78 Federal Income Taxes	(18,819)	(23,945)	42,764	-	-	-	-

	6.6.2	6.6.3
	(cont. 2) Depreciation Study Adjustment	(cont. 3) Depreciation Study Adjustment
1 Operating Revenues:		
2 General Business Revenues	-	-
3 Interdepartmental	-	-
4 Special Sales	-	-
5 Other Operating Revenues	-	-
6 Total Operating Revenues	<u>-</u>	<u>-</u>
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	<u>-</u>	<u>-</u>
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:	<u>-</u>	<u>-</u>
29		
30 Operating Rev For Return:	<u>-</u>	<u>-</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>
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>
56		
57 Total Rate Base:	<u>-</u>	<u>-</u>
58		
59		
60 Estimated ROE impact	0.000%	0.000%
61 Estimated Price Change	-	-
62		
63		
64 TAX CALCULATION:		
65		
66 Operating Revenue	-	-
67 Other Deductions	-	-
68 Interest (AFUDC)	-	-
69 Interest	-	-
70 Schedule "M" Additions	-	-
71 Schedule "M" Deductions	-	-
72 Income Before Tax	<u>-</u>	<u>-</u>
73		
74 State Income Taxes	-	-
75		
76 Taxable Income	<u>-</u>	<u>-</u>
77		
78 Federal Income Taxes	<u>-</u>	<u>-</u>

	6.1	6.2	6.3	6.3.1	6.3.2	6.3.3
	Pro Forma Depreciation & Amortization Expense	Pro Forma Depreciation & Amortization Reserves	End-of-Period Plant Reserves	(cont.) End-of- Period Plant Reserves	(cont. 2) End-of- Period Plant Reserves	(cont. 3) End-of- Period Plant Reserves
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	26,592	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	21,760	-	-	-	-	-
12 Other Power Supply	7,133	-	-	-	-	-
13 Transmission	5,421	-	-	-	-	-
14 Distribution	211,846	-	-	-	-	-
15 Customer Accounting	28,598	-	-	-	-	-
16 Customer Service & Info	12,682	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	11,209	-	-	-	-	-
19 Total O&M Expenses	325,241	-	-	-	-	-
20 Depreciation	33,040,015	319,120	-	-	-	-
21 Amortization	44,479	44,479	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(7,025,461)	(76,356)	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	11,025	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	26,395,299	287,243	-	-	-	-
29						
30 Operating Rev For Return:	(26,395,299)	(287,243)	-	-	-	-
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	(48,571,880)	-	(162,454)	-	-	-
48 Accum Prov For Amort	(21,028)	-	(21,028)	-	-	-
49 Accum Def Income Tax	426,536	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(48,166,372)	-	(183,483)	-	-	-
56						
57 Total Rate Base:	(48,166,372)	-	(183,483)	-	-	-
58						
59						
60 Estimated ROE impact	-5.739%	-0.068%	0.003%	0.000%	0.000%	0.000%
61 Estimated Price Change	30,400,959	381,677	(17,798)	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(33,409,735)	(363,598)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	225,276	-	-	-	-	-
71 Schedule "M" Deductions	270,118	-	-	-	-	-
72 Income Before Tax	(33,454,577)	(363,598)	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(33,454,577)	(363,598)	-	-	-	-
77						
78 Federal Income Taxes	(7,025,461)	(76,356)	-	-	-	-

	6.4	6.4.1	6.4.2	6.4.3	6.5	6.6	6.6.1
	Annualization of Base Period Depr./Amort. Expense	(cont.) Annualization of Base Period Depr./Amort. Expense	(cont.2) Annualization of Base Period Depr./Amort. Expense	(cont.3) Annualization of Base Period Depr./Amort. Expense	Hydro Decommissioning	Depreciation Study Adjustment	(cont.) Depreciation Study Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	11,084
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	6,718
12 Other Power Supply	-	-	-	-	-	-	6,368
13 Transmission	-	-	-	-	-	-	5,421
14 Distribution	-	-	-	-	-	-	211,846
15 Customer Accounting	-	-	-	-	-	-	28,590
16 Customer Service & Info	-	-	-	-	-	-	12,682
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	282,709
20 Depreciation	-	-	-	-	-	32,463,255	257,641
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	(9,417)	(6,817,283)	(113,473)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	11,025	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	1,608	25,645,971	426,876
29							
30 Operating Rev For Return:	-	-	-	-	(1,608)	(25,645,971)	(426,876)
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	-	-	-	-	44,842	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	426,536	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	471,378	-	-
56							
57 Total Rate Base:	-	-	-	-	471,378	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	-0.008%	-6.039%	-0.101%
61 Estimated Price Change	-	-	-	-	47,860	34,077,402	567,217
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	(32,463,255)	(540,350)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	225,276	-	-
71 Schedule "M" Deductions	-	-	-	-	270,118	-	-
72 Income Before Tax	-	-	-	-	(44,842)	(32,463,255)	(540,350)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	(44,842)	(32,463,255)	(540,350)
77							
78 Federal Income Taxes	-	-	-	-	(9,417)	(6,817,283)	(113,473)

	6.6.2	6.6.3
	(cont. 2) Depreciation Study Adjustment	(cont. 3) Depreciation Study Adjustment
1 Operating Revenues:		
2 General Business Revenues	-	-
3 Interdepartmental	-	-
4 Special Sales	-	-
5 Other Operating Revenues	-	-
6 Total Operating Revenues	<u>-</u>	<u>-</u>
7		
8 Operating Expenses:		
9 Steam Production	15,508	-
10 Nuclear Production	-	-
11 Hydro Production	15,043	-
12 Other Power Supply	765	-
13 Transmission	-	-
14 Distribution	-	-
15 Customer Accounting	8	-
16 Customer Service & Info	-	-
17 Sales	-	-
18 Administrative & General	11,209	-
19 Total O&M Expenses	<u>42,532</u>	<u>-</u>
20 Depreciation	-	-
21 Amortization	-	-
22 Taxes Other Than Income	-	-
23 Income Taxes: Federal	(8,932)	-
24 State	-	-
25 Deferred Income Taxes	-	-
26 Investment Tax Credit Adj.	-	-
27 Misc Revenue & Expense	-	-
28 Total Operating Expenses:	<u>33,601</u>	<u>-</u>
29		
30 Operating Rev For Return:	<u>(33,601)</u>	<u>-</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>
45		
46 Deductions:		
47 Accum Prov For Deprec	(15,991,012)	(32,463,255)
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>(15,991,012)</u>	<u>(32,463,255)</u>
56		
57 Total Rate Base:	<u>(15,991,012)</u>	<u>(32,463,255)</u>
58		
59		
60 Estimated ROE impact	0.261%	0.558%
61 Estimated Price Change	(1,506,475)	(3,148,924)
62		
63		
64 TAX CALCULATION:		
65		
66 Operating Revenue	(42,532)	-
67 Other Deductions	-	-
68 Interest (AFUDC)	-	-
69 Interest	-	-
70 Schedule "M" Additions	-	-
71 Schedule "M" Deductions	-	-
72 Income Before Tax	<u>(42,532)</u>	<u>-</u>
73		
74 State Income Taxes	-	-
75		
76 Taxable Income	<u>(42,532)</u>	<u>-</u>
77		
78 Federal Income Taxes	<u>(8,932)</u>	<u>-</u>

**PacifiCorp
Washington Results of Operations - June 2020
Pro Forma Depreciation & Amortization Expense**

Adjustment to Expense	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Hydro Production	403HP	PRO	202,363	CAGW	22.472%	45,474	
Other Production	403OP	PRO	62,474	CAGW	22.472%	14,039	
Transmission	403TP	PRO	484,888	CAGW	22.472%	108,962	
Distribution	403364	PRO	73,322	WA	Situs	73,322	
General Plant	403GP	PRO	1,117,206	SO	6.921%	77,323	
Intangible Plant	404IP	PRO	642,652	SO	6.921%	44,479	
			<u>2,582,904</u>			<u>363,598</u>	6.1.1

Description of Adjustment

This adjustment enters into the test period results depreciation and amortization expense for the major plant additions added to rate base in adjustment 8.4.

PacifiCorp
Results of Operations - June 2020
Incremental Depreciation Expense

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	Jul 20 to Jun 21 Plant Additions Included in Adj	Months	Incremental Expense on Plant Adds.
Steam Production Plant:							
Various	312	403SP	JBG	2.787%	-	12	-
Total Steam Plant					<u>-</u>		<u>-</u>
Hydro Production Plant:							
Various	332	403HP	CAGW	2.547%	7,945,514	12	202,363
Total Hydro Plant					<u>7,945,514</u>		<u>202,363</u>
Other Production Plant:							
Various	343	403OP	CAGW	3.037%	2,057,305	12	62,474
Total Other Plant					<u>2,057,305</u>		<u>62,474</u>
Transmission Plant:							
Various	355	403TP	CAGW	1.796%	27,001,953	12	484,888
Total Transmission Plant					<u>27,001,953</u>		<u>484,888</u>
Distribution Plant:							
Washington	364	403364	WA	2.764%	2,652,484	12	73,322
Total Distribution Plant					<u>2,652,484</u>		<u>73,322</u>
General Plant:							
Washington	397	403GP	WA	2.535%	-	12	-
General	397	403GP	SO	5.117%	21,834,003	12	1,117,206
General	397	403GP	CN	5.725%	-	12	-
General	397	403GP	CAGW	3.703%	-	12	-
Total General Plant					<u>21,834,003</u>		<u>1,117,206</u>
Intangible Plant:							
General	303	404IP	SO	4.765%	13,486,971	12	642,652
General	303	404IP	CN	6.773%	-	12	-
General	303	404IP	CAGW	3.972%	-	12	-
Total Intangible Plant					<u>13,486,971</u>		<u>642,652</u>
Total Depreciation and Amortization					<u>74,978,230</u>		<u>2,582,904</u>
					Ref. 8.4.1		
Total Depreciation and Amortization							<u>2,582,904</u>
							Ref. 6.1

**PacifiCorp
Washington Results of Operations - June 2020
Pro Forma Depreciation & Amortization Reserves**

Adjustment to Reserve	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Hydro Production	108HP	PRO	(109,613)	CAGW	22.472%	(24,632)	
Other Production	108OP	PRO	(13,015)	CAGW	22.472%	(2,925)	
Transmission	108TP	PRO	(240,648)	CAGW	22.472%	(54,077)	
Distribution	108364	PRO	(39,716)	WA	Situs	(39,716)	
General Plant	108GP	PRO	(593,902)	SO	6.921%	(41,105)	
Intangible Plant	111IP	PRO	(303,829)	SO	6.921%	(21,028)	
			<u>(1,300,723)</u>			<u>(183,483)</u>	6.2.1

Description of Adjustment

This adjustment enters into the test period results depreciation and amortization reserve for the major plant additions added to rate base in adjustment 8.4.

PacifiCorp
Results of Operations - June 2020
Incremental Accumulated Reserve

Description	Plant Account	Reserve Account	Factor	Depreciation Rate	Jul 20 to Jun 21 Plant Additions Included in Adj	Months	Jul 20 to Jun 21 Incremental Reserve on Plant Adds
Steam Production Plant:							
Various	312	108SP	JBG	2.787%	-	12	-
Total Steam Plant					-		-
Hydro Production Plant:							
Various	332	108HP	CAGW	2.547%	7,945,514	12	(109,613)
Total Hydro Plant					7,945,514		(109,613)
Other Production Plant:							
Various	343	108OP	CAGW	3.037%	2,057,305	12	(13,015)
Total Other Plant					2,057,305		(13,015)
Transmission Plant:							
Various	355	108TP	CAGW	1.796%	27,001,953	12	(240,648)
Total Transmission Plant					27,001,953		(240,648)
Distribution Plant:							
Washington	364	108364	WA	2.764%	2,652,484	12	(39,716)
Total Distribution Plant					2,652,484		(39,716)
General Plant:							
Washington	397	108GP	WA	2.535%	-	12	-
General	397	108GP	SO	5.117%	21,834,003	12	(593,902)
General	397	108GP	CN	5.725%	-	12	-
General	397	108GP	CAGW	3.703%	-	12	-
Total General Plant					21,834,003		(593,902)
Intangible Plant:							
General	303	111IP	SO	4.765%	13,486,971	12	(303,829)
General	303	111IP	CN	6.773%	-	12	-
General	303	111IP	SG	3.972%	-	12	-
Total Intangible Plant					13,486,971		(303,829)
Total Reserve Balance					74,978,230		(1,300,723)
					Ref. 8.4.1		Ref. 6.2

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	108360	RES	(31,003)	CA	Situs	-	6.3.4
	108360	RES	(7,231)	ID	Situs	-	6.3.4
	108360	RES	(14,287)	OR	Situs	-	6.3.4
	108360	RES	(62,656)	UT	Situs	-	6.3.4
	108360	RES	(2,988)	WA	Situs	(2,988)	6.3.4
	108360	RES	(8,705)	WY-ALL	Situs	-	6.3.4
	108360	RES	(40,593)	WY-ALL	Situs	-	6.3.4
	108361	RES	(69,122)	CA	Situs	-	6.3.4
	108361	RES	(27,024)	ID	Situs	-	6.3.4
	108361	RES	(230,909)	OR	Situs	-	6.3.4
	108361	RES	(285,465)	UT	Situs	-	6.3.4
	108361	RES	(65,026)	WA	Situs	(65,026)	6.3.4
	108361	RES	(87,559)	WY-ALL	Situs	-	6.3.4
	108361	RES	(47,170)	WY-ALL	Situs	-	6.3.4
	108362	RES	(1,434,900)	CA	Situs	-	6.3.4
	108362	RES	(175,031)	ID	Situs	-	6.3.4
	108362	RES	(1,105,526)	OR	Situs	-	6.3.4
	108362	RES	(2,009,031)	UT	Situs	-	6.3.4
	108362	RES	(516,631)	WA	Situs	(516,631)	6.3.4
	108362	RES	(580,813)	WY-ALL	Situs	-	6.3.4
	108362	RES	(131,048)	WY-ALL	Situs	-	6.3.4
	108364	RES	(401,913)	CA	Situs	-	6.3.4
	108364	RES	(486,447)	ID	Situs	-	6.3.4
	108364	RES	(3,779,828)	OR	Situs	-	6.3.4
	108364	RES	(1,683,508)	UT	Situs	-	6.3.4
	108364	RES	(1,181,338)	WA	Situs	(1,181,338)	6.3.4
	108364	RES	(1,478,178)	WY-ALL	Situs	-	6.3.4
	108364	RES	(306,601)	WY-ALL	Situs	-	6.3.4
	108365	RES	(1,675,704)	CA	Situs	-	6.3.4
	108365	RES	(48,655)	ID	Situs	-	6.3.4
	108365	RES	(1,456,489)	OR	Situs	-	6.3.4
	108365	RES	(631,457)	UT	Situs	-	6.3.4
	108365	RES	(450,004)	WA	Situs	(450,004)	6.3.4
	108365	RES	(500,270)	WY-ALL	Situs	-	6.3.4
	108365	RES	(62,016)	WY-ALL	Situs	-	6.3.4
	108366	RES	(126,370)	CA	Situs	-	6.3.4
	108366	RES	(67,401)	ID	Situs	-	6.3.4
	108366	RES	(773,892)	OR	Situs	-	6.3.4
	108366	RES	(1,196,645)	UT	Situs	-	6.3.4
	108366	RES	(208,943)	WA	Situs	(208,943)	6.3.4
	108366	RES	(383,667)	WY-ALL	Situs	-	6.3.4
	108366	RES	(57,413)	WY-ALL	Situs	-	6.3.4
	108367	RES	1,003,001	CA	Situs	-	6.3.4
	108367	RES	(106,241)	ID	Situs	-	6.3.4
	108367	RES	(1,676,409)	OR	Situs	-	6.3.4
			<u>(24,669,105)</u>			<u>(2,424,929)</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended June 30, 2020 to End-of-Period balances as of June 30, 2020.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base (cont.):							
	108367	RES	(3,056,788)	UT	Situs	-	6.3.4
	108367	RES	(340,589)	WA	Situs	(340,589)	6.3.4
	108367	RES	(663,842)	WY-ALL	Situs	-	6.3.4
	108367	RES	(157,816)	WY-ALL	Situs	-	6.3.4
	108368	RES	1,505,718	CA	Situs	-	6.3.4
	108368	RES	(203,968)	ID	Situs	-	6.3.4
	108368	RES	(2,960,458)	OR	Situs	-	6.3.4
	108368	RES	(1,927,708)	UT	Situs	-	6.3.4
	108368	RES	(806,460)	WA	Situs	(806,460)	6.3.4
	108368	RES	(754,368)	WY-ALL	Situs	-	6.3.4
	108368	RES	(123,622)	WY-ALL	Situs	-	6.3.4
	108369	RES	(2,260,065)	CA	Situs	-	6.3.4
	108369	RES	(410,383)	ID	Situs	-	6.3.4
	108369	RES	(3,219,999)	OR	Situs	-	6.3.5
	108369	RES	(3,178,634)	UT	Situs	-	6.3.5
	108369	RES	(683,719)	WA	Situs	(683,719)	6.3.5
	108369	RES	(562,172)	WY-ALL	Situs	-	6.3.5
	108369	RES	(199,070)	WY-ALL	Situs	-	6.3.5
	108370	RES	365,339	CA	Situs	-	6.3.5
	108370	RES	(104,506)	ID	Situs	-	6.3.5
	108370	RES	(1,328,739)	OR	Situs	-	6.3.5
	108370	RES	(1,237,220)	UT	Situs	-	6.3.5
	108370	RES	(278,894)	WA	Situs	(278,894)	6.3.5
	108370	RES	(290,473)	WY-ALL	Situs	-	6.3.5
	108370	RES	(38,520)	WY-ALL	Situs	-	6.3.5
	108371	RES	(29,585)	CA	Situs	-	6.3.5
	108371	RES	1,395	ID	Situs	-	6.3.5
	108371	RES	11,042	OR	Situs	-	6.3.5
	108371	RES	34,992	UT	Situs	-	6.3.5
	108371	RES	3,226	WA	Situs	3,226	6.3.5
	108371	RES	832	WY-ALL	Situs	-	6.3.5
	108371	RES	(1,059)	WY-ALL	Situs	-	6.3.5
	108373	RES	152,723	CA	Situs	-	6.3.5
	108373	RES	(1,166)	ID	Situs	-	6.3.5
	108373	RES	(105,493)	OR	Situs	-	6.3.5
	108373	RES	7,573	UT	Situs	-	6.3.5
	108373	RES	266,833	WA	Situs	266,833	6.3.5
	108373	RES	(25,163)	WY-ALL	Situs	-	6.3.5
	108373	RES	(5,542)	WY-ALL	Situs	-	6.3.5
	108DP	RES	5,048	CA	Situs	-	6.3.5
	108DP	RES	(111,807)	ID	Situs	-	6.3.5
	108DP	RES	134,342	OR	Situs	-	6.3.5
	108DP	RES	(849,062)	UT	Situs	-	6.3.5
	108DP	RES	215,057	WA	Situs	215,057	6.3.5
	108DP	RES	(148,107)	WY-ALL	Situs	-	6.3.5
	108DP	RES	85,499	WY-ALL	Situs	-	6.3.5
			<u>(23,275,376)</u>			<u>(1,624,547)</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended June 30, 2020 to End-of-Period balances as of June 30, 2020.

Adjustment to Rate Base (cont.):		ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
		108GP	RES	18,155	CA	Situs	-	6.3.5
		108GP	RES	166,821	CAEE	0.000%	-	6.3.5
		108GP	RES	(3,334,745)	CAGE	0.000%	-	6.3.5
		108GP	RES	(948,652)	CAGW	22.472%	(213,177)	6.3.5
		108GP	RES	(334,304)	CN	6.897%	(23,056)	6.3.5
		108GP	RES	(871,749)	ID	Situs	-	6.3.5
		108GP	RES	(362,722)	JBG	22.472%	(81,509)	6.3.5
		108GP	RES	(3,585,673)	OR	Situs	-	6.3.5
		108GP	RES	-	SG	7.880%	-	6.3.5
		108GP	RES	(4,402,854)	SO	6.921%	(304,726)	6.3.5
		108GP	RES	(3,269,037)	UT	Situs	-	6.3.5
		108GP	RES	14,568	WA	Situs	14,568	6.3.5
		108GP	RES	(941,350)	WY-ALL	Situs	-	6.3.5
		108GP	RES	(243,758)	WY-ALL	Situs	-	6.3.5
		108HP	RES	(3,366,281)	CAGE	0.000%	-	6.3.5
		108HP	RES	(9,532,308)	CAGW	22.472%	(2,142,057)	6.3.5
		108HP	RES	(355,141)	OTHER	0.000%	-	6.3.5
		108OP	RES	206,121,194	CAGE	0.000%	-	6.3.5
		108OP	RES	237,682,451	CAGW	22.472%	53,410,913	6.3.5
		108SP	RES	(67,521,319)	CAGE	0.000%	-	6.3.5
		108SP	RES	(1,173,863)	CAGW	22.472%	(263,785)	6.3.5
		108SP	RES	-	ID	Situs	-	6.3.5
		108SP	RES	(15,816,448)	JBG	22.472%	(3,554,200)	6.3.5
		108SP	RES	-	UT	Situs	-	6.3.5
		108SP	RES	(234,343)	WY-ALL	Situs	-	6.3.5
		108TP	RES	(35,920,384)	CAGE	0.000%	-	6.3.6
		108TP	RES	(11,073,007)	CAGW	22.472%	(2,488,275)	6.3.6
		108TP	RES	(456,999)	JBG	22.472%	(102,695)	6.3.6
		108TP	RES	(3,393)	SG	7.880%	(267)	6.3.6
		111GP	RES	(35)	CA	Situs	-	6.3.6
		111GP	RES	-	ID	Situs	-	6.3.6
		111GP	RES	(139,474)	OR	Situs	-	6.3.6
		111GP	RES	(125,699)	SO	6.921%	(8,700)	6.3.6
		111GP	RES	(9,308)	UT	Situs	-	6.3.6
		111GP	RES	(34,452)	WA	Situs	(34,452)	6.3.6
		111GP	RES	(25,445)	WY-ALL	Situs	-	6.3.6
		111HP	RES	(155,848)	CAGW	22.472%	(35,021)	6.3.6
		111IP	RES	(883)	CA	Situs	-	6.3.6
		111IP	RES	(73)	CAEE	0.000%	-	6.3.6
		111IP	RES	(2,601,415)	CAGE	0.000%	-	6.3.6
		111IP	RES	(3,257,083)	CAGW	22.472%	(731,917)	6.3.6
				<u>273,905,145</u>			<u>43,441,644</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended June 30, 2020 to End-of-Period balances as of June 30, 2020.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base (cont.):							
	111IP	RES	(5,885,029)	CN	6.897%	(405,879)	6.3.6
	111IP	RES	(11,521)	ID	Situs	-	6.3.6
	111IP	RES	(112,265)	JBG	22.472%	(25,228)	6.3.6
	111IP	RES	(5,776)	OR	Situs	-	6.3.6
	111IP	RES	962,220	SG	7.880%	75,827	6.3.6
	111IP	RES	(6,140,573)	SO	6.921%	(424,996)	6.3.6
	111IP	RES	362,262	UT	Situs	-	6.3.6
	111IP	RES	(1,512)	WA	Situs	(1,512)	6.3.6
	111IP	RES	(55,356)	WY-ALL	Situs	-	6.3.6
			<u>(10,887,550)</u>			<u>(781,787)</u>	
Adjustment Summary:							
			(24,669,105)			(2,424,929)	Ref. 6.3
			(23,275,376)			(1,624,547)	Ref. 6.3.1
			273,905,145			43,441,644	Ref. 6.3.2
			<u>(10,887,550)</u>			<u>(781,787)</u>	Ref. 6.3.3
Total Adjustment			<u>215,073,114</u>			<u>38,610,380</u>	

Description of Adjustment:

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended June 30, 2020 to End-of-Period balances as of June 30, 2020.

Indicator	Account	Factor	Jun-20 AMA	Jun-20 EOP	Adjustment	Reference
108360CA	108360	CA	(758,936)	(789,938)	(31,003)	Ref. 6.3
108360IDU	108360	IDU	(638,820)	(646,051)	(7,231)	Ref. 6.3
108360OR	108360	OR	(2,994,563)	(3,008,851)	(14,287)	Ref. 6.3
108360UT	108360	UT	(3,326,703)	(3,389,359)	(62,656)	Ref. 6.3
108360WA	108360	WA	(196,481)	(199,469)	(2,988)	Ref. 6.3
108360WYP	108360	WYP	(1,356,459)	(1,365,164)	(8,705)	Ref. 6.3
108360WYU	108360	WYU	(1,145,361)	(1,185,954)	(40,593)	Ref. 6.3
108361CA	108361	CA	(1,494,235)	(1,563,357)	(69,122)	Ref. 6.3
108361IDU	108361	IDU	(769,785)	(796,810)	(27,024)	Ref. 6.3
108361OR	108361	OR	(8,100,093)	(8,331,002)	(230,909)	Ref. 6.3
108361UT	108361	UT	(12,658,860)	(12,944,325)	(285,465)	Ref. 6.3
108361WA	108361	WA	(1,272,492)	(1,337,518)	(65,026)	Ref. 6.3
108361WYP	108361	WYP	(3,906,893)	(3,994,452)	(87,559)	Ref. 6.3
108361WYU	108361	WYU	(713,582)	(760,752)	(47,170)	Ref. 6.3
108362CA	108362	CA	(9,027,046)	(10,461,945)	(1,434,900)	Ref. 6.3
108362IDU	108362	IDU	(12,902,230)	(13,077,261)	(175,031)	Ref. 6.3
108362OR	108362	OR	(85,517,026)	(86,622,552)	(1,105,526)	Ref. 6.3
108362UT	108362	UT	(122,286,756)	(124,295,787)	(2,009,031)	Ref. 6.3
108362WA	108362	WA	(23,750,133)	(24,266,764)	(516,631)	Ref. 6.3
108362WYP	108362	WYP	(41,573,191)	(42,154,004)	(580,813)	Ref. 6.3
108362WYU	108362	WYU	(3,664,874)	(3,795,922)	(131,048)	Ref. 6.3
108364CA	108364	CA	(40,890,767)	(41,292,680)	(401,913)	Ref. 6.3
108364IDU	108364	IDU	(41,441,960)	(41,928,407)	(486,447)	Ref. 6.3
108364OR	108364	OR	(268,632,352)	(272,412,181)	(3,779,828)	Ref. 6.3
108364UT	108364	UT	(160,227,725)	(161,911,232)	(1,683,508)	Ref. 6.3
108364WA	108364	WA	(72,869,935)	(74,051,273)	(1,181,338)	Ref. 6.3
108364WYP	108364	WYP	(71,519,727)	(72,997,905)	(1,478,178)	Ref. 6.3
108364WYU	108364	WYU	(16,020,987)	(16,327,588)	(306,601)	Ref. 6.3
108365CA	108365	CA	(20,412,606)	(22,088,309)	(1,675,704)	Ref. 6.3
108365IDU	108365	IDU	(17,538,811)	(17,587,466)	(48,655)	Ref. 6.3
108365OR	108365	OR	(135,706,345)	(137,162,835)	(1,456,489)	Ref. 6.3
108365UT	108365	UT	(88,078,282)	(88,709,739)	(631,457)	Ref. 6.3
108365WA	108365	WA	(35,150,620)	(35,600,624)	(450,004)	Ref. 6.3
108365WYP	108365	WYP	(38,531,471)	(39,031,741)	(500,270)	Ref. 6.3
108365WYU	108365	WYU	(5,205,558)	(5,267,574)	(62,016)	Ref. 6.3
108366CA	108366	CA	(12,560,895)	(12,687,264)	(126,370)	Ref. 6.3
108366IDU	108366	IDU	(4,585,659)	(4,653,060)	(67,401)	Ref. 6.3
108366OR	108366	OR	(46,790,537)	(47,564,430)	(773,892)	Ref. 6.3
108366UT	108366	UT	(84,360,746)	(85,557,391)	(1,196,645)	Ref. 6.3
108366WA	108366	WA	(11,578,134)	(11,787,077)	(208,943)	Ref. 6.3
108366WYP	108366	WYP	(11,046,004)	(11,429,671)	(383,667)	Ref. 6.3
108366WYU	108366	WYU	(3,178,237)	(3,235,650)	(57,413)	Ref. 6.3
108367CA	108367	CA	(14,174,331)	(13,171,330)	1,003,001	Ref. 6.3
108367IDU	108367	IDU	(14,298,488)	(14,404,729)	(106,241)	Ref. 6.3
108367OR	108367	OR	(90,048,139)	(91,724,548)	(1,676,409)	Ref. 6.3
108367UT	108367	UT	(235,469,051)	(238,525,839)	(3,056,788)	Ref. 6.3.1
108367WA	108367	WA	(14,122,587)	(14,463,176)	(340,589)	Ref. 6.3.1
108367WYP	108367	WYP	(26,261,973)	(26,925,814)	(663,842)	Ref. 6.3.1
108367WYU	108367	WYU	(15,509,098)	(15,666,914)	(157,816)	Ref. 6.3.1
108368CA	108368	CA	(31,148,999)	(29,643,281)	1,505,718	Ref. 6.3.1
108368IDU	108368	IDU	(29,638,824)	(29,842,792)	(203,968)	Ref. 6.3.1
108368OR	108368	OR	(240,935,350)	(243,895,808)	(2,960,458)	Ref. 6.3.1
108368UT	108368	UT	(136,940,753)	(138,868,461)	(1,927,708)	Ref. 6.3.1
108368WA	108368	WA	(62,324,139)	(63,130,599)	(806,460)	Ref. 6.3.1
108368WYP	108368	WYP	(44,294,724)	(45,049,092)	(754,368)	Ref. 6.3.1
108368WYU	108368	WYU	(7,066,704)	(7,190,326)	(123,622)	Ref. 6.3.1
108369CA	108369	CA	(10,623,671)	(12,883,736)	(2,260,065)	Ref. 6.3.1
108369IDU	108369	IDU	(18,791,843)	(19,202,226)	(410,383)	Ref. 6.3.1

Indicator	Account	Factor	Jun-20 AMA	Jun-20 EOP	Adjustment	Reference
108369OR	108369	OR	(134,072,618)	(137,292,617)	(3,219,999)	Ref. 6.3.1
108369UT	108369	UT	(114,076,698)	(117,255,332)	(3,178,634)	Ref. 6.3.1
108369WA	108369	WA	(30,200,616)	(30,884,335)	(683,719)	Ref. 6.3.1
108369WYP	108369	WYP	(21,851,840)	(22,414,012)	(562,172)	Ref. 6.3.1
108369WYU	108369	WYU	(5,300,829)	(5,499,899)	(199,070)	Ref. 6.3.1
108370CA	108370	CA	(366,576)	(1,236)	365,339	Ref. 6.3.1
108370IDU	108370	IDU	(10,475,445)	(10,579,951)	(104,506)	Ref. 6.3.1
108370OR	108370	OR	(8,570,626)	(9,899,365)	(1,328,739)	Ref. 6.3.1
108370UT	108370	UT	(46,348,206)	(47,585,426)	(1,237,220)	Ref. 6.3.1
108370WA	108370	WA	(5,608,221)	(5,887,116)	(278,894)	Ref. 6.3.1
108370WYP	108370	WYP	(5,539,348)	(5,829,821)	(290,473)	Ref. 6.3.1
108370WYU	108370	WYU	(1,286,391)	(1,324,911)	(38,520)	Ref. 6.3.1
108371CA	108371	CA	(226,612)	(256,197)	(29,585)	Ref. 6.3.1
108371IDU	108371	IDU	(142,266)	(140,871)	1,395	Ref. 6.3.1
108371OR	108371	OR	(2,130,347)	(2,119,305)	11,042	Ref. 6.3.1
108371UT	108371	UT	(3,364,898)	(3,329,906)	34,992	Ref. 6.3.1
108371WA	108371	WA	(363,183)	(359,958)	3,226	Ref. 6.3.1
108371WYP	108371	WYP	(899,788)	(898,956)	832	Ref. 6.3.1
108371WYU	108371	WYU	(151,847)	(152,906)	(1,059)	Ref. 6.3.1
108373CA	108373	CA	(546,938)	(394,214)	152,723	Ref. 6.3.1
108373IDU	108373	IDU	(467,340)	(468,506)	(1,166)	Ref. 6.3.1
108373OR	108373	OR	(11,378,547)	(11,484,040)	(105,493)	Ref. 6.3.1
108373UT	108373	UT	(12,375,751)	(12,368,178)	7,573	Ref. 6.3.1
108373WA	108373	WA	(1,962,636)	(1,695,803)	266,833	Ref. 6.3.1
108373WYP	108373	WYP	(3,630,169)	(3,655,332)	(25,163)	Ref. 6.3.1
108373WYU	108373	WYU	(1,167,846)	(1,173,388)	(5,542)	Ref. 6.3.1
108DPWA	108DP	CA	69,359	74,407	5,048	Ref. 6.3.1
108DPIDU	108DP	IDU	376,001	264,194	(111,807)	Ref. 6.3.1
108DPOR	108DP	OR	1,215,843	1,350,185	134,342	Ref. 6.3.1
108DPUT	108DP	UT	3,543,434	2,694,372	(849,062)	Ref. 6.3.1
108DPWA	108DP	WA	483,566	698,623	215,057	Ref. 6.3.1
108DPWYP	108DP	WYP	148,107	-	(148,107)	Ref. 6.3.1
108DPWYU	108DP	WYU	437,946	523,445	85,499	Ref. 6.3.1
108GPCA	108GP	CA	(7,467,405)	(7,449,250)	18,155	Ref. 6.3.2
108GPCAEE	108GP	CAEE	(1,608,050)	(1,441,229)	166,821	Ref. 6.3.2
108GPCAGE	108GP	CAGE	(84,403,960)	(87,738,705)	(3,334,745)	Ref. 6.3.2
108GPCAGW	108GP	CAGW	(32,879,800)	(33,828,452)	(948,652)	Ref. 6.3.2
108GPCN	108GP	CN	(6,657,061)	(6,991,364)	(334,304)	Ref. 6.3.2
108GPIDU	108GP	IDU	(17,337,998)	(18,209,746)	(871,749)	Ref. 6.3.2
108GPJBG	108GP	JBG	(7,217,635)	(7,580,356)	(362,722)	Ref. 6.3.2
108GPOR	108GP	OR	(87,215,444)	(90,801,117)	(3,585,673)	Ref. 6.3.2
108GPSG	108GP	SG	33,674	33,674	-	Ref. 6.3.2
108GPSO	108GP	SO	(108,692,556)	(113,095,411)	(4,402,854)	Ref. 6.3.2
108GPUT	108GP	UT	(87,596,509)	(90,865,545)	(3,269,037)	Ref. 6.3.2
108GPWA	108GP	WA	(23,974,508)	(23,959,940)	14,568	Ref. 6.3.2
108GPWYP	108GP	WYP	(24,340,962)	(25,282,313)	(941,350)	Ref. 6.3.2
108GPWYU	108GP	WYU	(6,008,123)	(6,251,881)	(243,758)	Ref. 6.3.2
108HPCAGE	108HP	CAGE	(89,505,902)	(92,872,183)	(3,366,281)	Ref. 6.3.2
108HPCAGW	108HP	CAGW	(374,699,050)	(384,231,358)	(9,532,308)	Ref. 6.3.2
108HPOTHER	108HP	OTHER	3,862,583	3,507,441	(355,141)	Ref. 6.3.2
108OPCAGE	108OP	CAGE	(345,562,483)	(139,441,289)	206,121,194	Ref. 6.3.2
108OPCAGW	108OP	CAGW	(263,396,780)	(25,714,329)	237,682,451	Ref. 6.3.2
108SPCAGE	108SP	CAGE	(2,573,273,903)	(2,640,795,222)	(67,521,319)	Ref. 6.3.2
108SPCAGW	108SP	CAGW	(129,246,348)	(130,420,211)	(1,173,863)	Ref. 6.3.2
108SPIDU	108SP	IDU	1,213,075	1,213,075	-	Ref. 6.3.2
108SPJBG	108SP	JBG	(611,754,548)	(627,570,996)	(15,816,448)	Ref. 6.3.2
108SPUT	108SP	UT	8,775,068	8,775,068	-	Ref. 6.3.2
108SPWYP	108SP	WYP	457,597	223,253	(234,343)	Ref. 6.3.2

Indicator	Account	Factor	Jun-20 AMA	Jun-20 EOP	Adjustment	Reference
108TPCAGE	108TP	CAGE	(1,246,952,829)	(1,282,873,214)	(35,920,384)	Ref. 6.3.2
108TPCAGW	108TP	CAGW	(554,515,740)	(565,588,747)	(11,073,007)	Ref. 6.3.2
108TPJBG	108TP	JBG	(43,894,095)	(44,351,094)	(456,999)	Ref. 6.3.2
108TPSG	108TP	SG	8,516,984	8,513,591	(3,393)	Ref. 6.3.2
111GPCA	111GP	CA	(505,804)	(505,839)	(35)	Ref. 6.3.2
111GPIDU	111GP	IDU	(333,771)	(333,771)	-	Ref. 6.3.2
111GPOR	111GP	OR	(4,307,805)	(4,447,279)	(139,474)	Ref. 6.3.2
111GPSO	111GP	SO	(3,578,677)	(3,704,376)	(125,699)	Ref. 6.3.2
111GPUT	111GP	UT	(22,987)	(32,295)	(9,308)	Ref. 6.3.2
111GPWA	111GP	WA	(1,728,427)	(1,762,878)	(34,452)	Ref. 6.3.2
111GPWYP	111GP	WYP	(4,375,864)	(4,401,309)	(25,445)	Ref. 6.3.2
111HPCAGW	111HP	CAGW	(2,671,691)	(2,827,539)	(155,848)	Ref. 6.3.2
111IPCA	111IP	CA	(3,555)	(4,437)	(883)	Ref. 6.3.2
111IPCAGE	111IP	CAGE	(40,892,325)	(43,493,740)	(2,601,415)	Ref. 6.3.2
111IPCAGW	111IP	CAGW	(146,761,432)	(150,018,515)	(3,257,083)	Ref. 6.3.2
111IPCN	111IP	CN	(142,694,111)	(148,579,141)	(5,885,029)	Ref. 6.3.3
111IPIDU	111IP	IDU	(942,377)	(953,897)	(11,521)	Ref. 6.3.3
111IPJBG	111IP	JBG	(1,427,522)	(1,539,786)	(112,265)	Ref. 6.3.3
111IPOR	111IP	OR	(111,716)	(117,492)	(5,776)	Ref. 6.3.3
111IPSG	111IP	SG	(20,586,571)	(19,624,350)	962,220	Ref. 6.3.3
111IPSO	111IP	SO	(296,618,440)	(302,759,013)	(6,140,573)	Ref. 6.3.3
111IPUT	111IP	UT	31,646,784	32,009,045	362,262	Ref. 6.3.3
111IPWA	111IP	WA	(6,047)	(7,559)	(1,512)	Ref. 6.3.3
111IPWYP	111IP	WYP	(208,953)	(264,309)	(55,356)	Ref. 6.3.3
			<u>(10,273,735,881)</u>	<u>(10,058,662,766)</u>	<u>215,073,114</u>	

Adjustment to Expense:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	403360	RES	-	CA	Situs	-	6.4.5
	403360	RES	-	ID	Situs	-	6.4.5
	403360	RES	-	OR	Situs	-	6.4.5
	403360	RES	928	UT	Situs	-	6.4.5
	403360	RES	-	WA	Situs	-	6.4.5
	403360	RES	-	WY-ALL	Situs	-	6.4.5
	403361	RES	252	CA	Situs	-	6.4.5
	403361	RES	1	ID	Situs	-	6.4.5
	403361	RES	956	OR	Situs	-	6.4.5
	403361	RES	35,059	UT	Situs	-	6.4.5
	403361	RES	1,111	WA	Situs	1,111	6.4.5
	403361	RES	477	WY-ALL	Situs	-	6.4.5
	403362	RES	(369)	CA	Situs	-	6.4.5
	403362	RES	9,612	ID	Situs	-	6.4.5
	403362	RES	(2,237)	OR	Situs	-	6.4.5
	403362	RES	79,590	UT	Situs	-	6.4.5
	403362	RES	1,965	WA	Situs	1,965	6.4.5
	403362	RES	14,072	WY-ALL	Situs	-	6.4.5
	403364	RES	20,638	CA	Situs	-	6.4.5
	403364	RES	49,898	ID	Situs	-	6.4.5
	403364	RES	188,428	OR	Situs	-	6.4.5
	403364	RES	174,848	UT	Situs	-	6.4.5
	403364	RES	47,485	WA	Situs	47,485	6.4.5
	403364	RES	107,749	WY-ALL	Situs	-	6.4.5
	403365	RES	6,011	CA	Situs	-	6.4.5
	403365	RES	25,593	ID	Situs	-	6.4.5
	403365	RES	173,925	OR	Situs	-	6.4.5
	403365	RES	133,469	UT	Situs	-	6.4.5
	403365	RES	31,024	WA	Situs	31,024	6.4.5
	403365	RES	105,235	WY-ALL	Situs	-	6.4.5
	403366	RES	886	CA	Situs	-	6.4.5
	403366	RES	13,916	ID	Situs	-	6.4.5
	403366	RES	50,965	OR	Situs	-	6.4.5
	403366	RES	117,055	UT	Situs	-	6.4.5
	403366	RES	8,030	WA	Situs	8,030	6.4.5
	403366	RES	25,349	WY-ALL	Situs	-	6.4.5
	403367	RES	1,993	CA	Situs	-	6.4.5
	403367	RES	22,441	ID	Situs	-	6.4.5
	403367	RES	111,827	OR	Situs	-	6.4.5
			<u>1,558,180</u>			<u>89,614</u>	

Description of Adjustment

This adjustment reflects the depreciation expense impact for plant balances that were walked forward from a June 2020 AMA basis to June 2020 EOP basis (see adjustment 8.10) and associated tax impacts.

PacifiCorp
Washington Results of Operations - June 2020
(cont.) Annualization of Base Period Depr./Amort. Expense

Adjustment to Expense:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	403367	RES	288,592	UT	Situs	-	6.4.5
	403367	RES	18,620	WA	Situs	18,620	6.4.5
	403367	RES	27,290	WY-ALL	Situs	-	6.4.5
	403368	RES	9,459	CA	Situs	-	6.4.5
	403368	RES	25,208	ID	Situs	-	6.4.5
	403368	RES	187,826	OR	Situs	-	6.4.5
	403368	RES	293,870	UT	Situs	-	6.4.5
	403368	RES	42,436	WA	Situs	42,436	6.4.5
	403368	RES	43,748	WY-ALL	Situs	-	6.4.5
	403369	RES	9,549	CA	Situs	-	6.4.5
	403369	RES	30,609	ID	Situs	-	6.4.5
	403369	RES	175,343	OR	Situs	-	6.4.5
	403369	RES	304,528	UT	Situs	-	6.4.5
	403369	RES	40,822	WA	Situs	40,822	6.4.5
	403369	RES	43,941	WY-ALL	Situs	-	6.4.5
	403370	RES	2,847	CA	Situs	-	6.4.5
	403370	RES	12,408	ID	Situs	-	6.4.5
	403370	RES	38,958	OR	Situs	-	6.4.5
	403370	RES	54,464	UT	Situs	-	6.4.5
	403370	RES	12,020	WA	Situs	12,020	6.4.5
	403370	RES	9,752	WY-ALL	Situs	-	6.4.5
	403371	RES	(9)	CA	Situs	-	6.4.5
	403371	RES	7	ID	Situs	-	6.4.5
	403371	RES	174	OR	Situs	-	6.4.5
	403371	RES	(92)	UT	Situs	-	6.4.5
	403371	RES	(3)	WA	Situs	(3)	6.4.6
	403371	RES	1	WY-ALL	Situs	-	6.4.6
	403373	RES	95	CA	Situs	-	6.4.6
	403373	RES	561	ID	Situs	-	6.4.6
	403373	RES	4,230	OR	Situs	-	6.4.6
	403373	RES	4,098	UT	Situs	-	6.4.6
	403373	RES	(12,199)	WA	Situs	(12,199)	6.4.6
	403373	RES	885	WY-ALL	Situs	-	6.4.6
	403GP	RES	24,214	CA	Situs	-	6.4.6
	403GP	RES	(17,195)	CAEE	0.000%	-	6.4.6
	403GP	RES	96,657	CAGE	0.000%	-	6.4.6
	403GP	RES	21,460	CAGW	22.472%	4,822	6.4.6
	403GP	RES	651	CN	6.897%	45	6.4.6
	403GP	RES	43,185	ID	Situs	-	6.4.6
	403GP	RES	4,736	JBG	22.472%	1,064	6.4.6
	403GP	RES	65,073	OR	Situs	-	6.4.6
	403GP	RES	-	SG	7.880%	-	6.4.7
	403GP	RES	203,002	SO	6.921%	14,050	6.4.6
	403GP	RES	115,387	UT	Situs	-	6.4.6
	403GP	RES	(7,654)	WA	Situs	(7,654)	6.4.6
	403GP	RES	30,831	WY-ALL	Situs	-	6.4.6
	403HP	RES	118,910	CAGE	0.000%	-	6.4.4
			<u>2,369,296</u>			<u>114,022</u>	

Description of Adjustment

This adjustment reflects the depreciation expense impact for plant balances that were walked forward from a June 2020 AMA basis to June 2020 EOP basis (see adjustment 8.10) and associated tax impacts.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
(cont.) Adjustment to Expense:							
	403HP	RES	213,002	CAGW	22.472%	47,865	6.4.4
	403OP	RES	(862,610)	CAGE	0.000%	-	6.4.4
	403OP	RES	(1,249,256)	CAGW	22.472%	(280,727)	6.4.4
	403OP	RES	-	OR	Situs	-	6.4.4
	403SP	RES	799,789	CAGE	0.000%	-	6.4.4
	403SP	RES	52,729	CAGW	22.472%	11,849	6.4.4
	403SP	RES	141,811	JBG	22.472%	31,867	6.4.4
	403TP	RES	537,989	CAGE	0.000%	-	6.4.4
	403TP	RES	291,756	CAGW	22.472%	65,562	6.4.4
	403TP	RES	484	JBG	22.472%	109	6.4.4
	403TP	RES	-	SG	7.880%	-	6.4.4
	404IP	RES	-	CA	Situs	-	6.4.4
	404IP	RES	-	CAEE	0.000%	-	6.4.4
	404IP	RES	31,480	CAGE	0.000%	-	6.4.4
	404IP	RES	282,809	CAGW	22.472%	63,552	6.4.4
	404IP	RES	183,212	CN	6.897%	12,636	6.4.4
	404IP	RES	-	ID	Situs	-	6.4.4
	404IP	RES	-	JBG	22.472%	-	6.4.4
	404IP	RES	-	OR	Situs	-	6.4.4
	404IP	RES	-	SG	7.880%	-	6.4.4
	404IP	RES	39,342	SO	6.921%	2,723	6.4.4
	404IP	RES	-	UT	Situs	-	6.4.4
	404IP	RES	-	WA	Situs	-	6.4.4
	404IP	RES	91	WY-ALL	Situs	-	6.4.4
	403MP	RES	(1,004)	CAEE	0.000%	-	6.4.7
			<u>461,623</u>			<u>(44,565)</u>	
Expense Adjustment Summary:							
			1,558,180			89,614	Ref. 6.4
			2,369,296			114,022	Ref. 6.4.1
			<u>461,623</u>			<u>(44,565)</u>	Ref. 6.4.2
			<u>4,389,098</u>			<u>159,071</u>	Ref. 6.4.8
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	RES	75,565	CA	Situs	-	
Schedule M Adjustment	SCHMAT	RES	(18,198)	CAEE	0.000%	-	
Schedule M Adjustment	SCHMAT	RES	722,215	CAGE	0.000%	-	
Schedule M Adjustment	SCHMAT	RES	(387,500)	CAGW	22.472%	(87,077)	
Schedule M Adjustment	SCHMAT	RES	183,863	CN	6.897%	12,681	
Schedule M Adjustment	SCHMAT	RES	233,440	ID	Situs	-	
Schedule M Adjustment	SCHMAT	RES	-	JBE	23.028%	-	
Schedule M Adjustment	SCHMAT	RES	147,030	JBG	22.472%	33,040	
Schedule M Adjustment	SCHMAT	RES	995,467	OR	Situs	-	
Schedule M Adjustment	SCHMAT	RES	-	SG	7.880%	-	
Schedule M Adjustment	SCHMAT	RES	242,344	SO	6.921%	16,773	
Schedule M Adjustment	SCHMAT	RES	1,601,798	UT	Situs	-	
Schedule M Adjustment	SCHMAT	RES	183,655	WA	Situs	183,655	
Schedule M Adjustment	SCHMAT	RES	409,420	WY-ALL	Situs	-	
			<u>4,389,098</u>			<u>159,071</u>	

Description of Adjustment

This adjustment reflects the depreciation expense impact for plant balances that were walked forward from a June 2020 AMA basis to June 2020 EOP basis (see adjustment 8.10) and associated tax impacts.

PacifiCorp
 Washington Results of Operations - June 2020
 (cont.3) Annualization of Base Period Depr./Amort. Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
(cont.) Adjustment to Tax							
Deferred Income Tax Exp	41010	RES	(18,579)	CA	Situs	-	
Deferred Income Tax Exp	41010	RES	4,474	CAEE	0.000%	-	
Deferred Income Tax Exp	41010	RES	(177,568)	CAGE	0.000%	-	
Deferred Income Tax Exp	41010	RES	95,273	CAGW	22.472%	21,409	
Deferred Income Tax Exp	41010	RES	(45,206)	CN	6.897%	(3,118)	
Deferred Income Tax Exp	41010	RES	(57,395)	ID	Situs	-	
Deferred Income Tax Exp	41010	RES	-	JBE	23.028%	-	
Deferred Income Tax Exp	41010	RES	(36,150)	JBG	22.472%	(8,123)	
Deferred Income Tax Exp	41010	RES	(244,752)	OR	Situs	-	
Deferred Income Tax Exp	41010	RES	-	SG	7.880%	-	
Deferred Income Tax Exp	41010	RES	(59,584)	SO	6.921%	(4,124)	
Deferred Income Tax Exp	41010	RES	(393,828)	UT	Situs	-	
Deferred Income Tax Exp	41010	RES	(45,154)	WA	Situs	(45,154)	
Deferred Income Tax Exp	41010	RES	(100,663)	WY-ALL	Situs	-	
Total Schedule M			<u>(1,079,132)</u>			<u>(39,110)</u>	
Accum Def Inc Tax Bal	282	RES	18,579	CA	Situs	-	
Accum Def Inc Tax Bal	282	RES	(4,474)	CAEE	0.000%	-	
Accum Def Inc Tax Bal	282	RES	177,568	CAGE	0.000%	-	
Accum Def Inc Tax Bal	282	RES	(95,273)	CAGW	22.472%	(21,409)	
Accum Def Inc Tax Bal	282	RES	45,206	CN	6.897%	3,118	
Accum Def Inc Tax Bal	282	RES	57,395	ID	Situs	-	
Accum Def Inc Tax Bal	282	RES	-	JBE	23.028%	-	
Accum Def Inc Tax Bal	282	RES	36,150	JBG	22.472%	8,123	
Accum Def Inc Tax Bal	282	RES	244,752	OR	Situs	-	
Accum Def Inc Tax Bal	282	RES	-	SG	7.880%	-	
Accum Def Inc Tax Bal	282	RES	59,584	SO	6.921%	4,124	
Accum Def Inc Tax Bal	282	RES	393,828	UT	Situs	-	
Accum Def Inc Tax Bal	282	RES	45,154	WA	Situs	45,154	
Accum Def Inc Tax Bal	282	RES	100,663	WY-ALL	Situs	-	
Total Def Inc Tax Exp			<u>1,079,132</u>			<u>39,110</u>	

Description of Adjustment

This adjustment reflects the depreciation expense impact for plant balances that were walked forward from a June 2020 AMA basis to June 2020 EOP basis (see adjustment 8.10) and associated tax impacts.

Ref Page 8.10.7 to 8.10.12									
Indicator	Jun 2020 AMA	Jun 2020 EOP	Total Co. Plant Adj	Ref Page #	Depr Expense Account	Composite Depr. Rate	Total Co. Expense Adj	WCA Factor	Reference
302CAGE	14,386,245	14,386,245	-	Ref. 8.10.7	404IP	5.28%	-	CAGE	Ref. 6.4.2
302CAGW	181,147,325	181,147,325	-	Ref. 8.10.7	404IP	3.97%	-	CAGW	Ref. 6.4.2
302IDU	1,000,000	1,000,000	-	Ref. 8.10.7	404IP	4.58%	-	ID	Ref. 6.4.2
302UT	(32,081,215)	(32,081,215)	-	Ref. 8.10.7	404IP	-0.88%	-	UT	Ref. 6.4.2
303CA	481,167	481,167	-	Ref. 8.10.7	404IP	7.58%	-	CA	Ref. 6.4.2
303CAEE	381	9,132	8,752	Ref. 8.10.7	404IP	0.00%	-	CAEE	Ref. 6.4.2
303CAGE	96,090,520	96,687,201	596,681	Ref. 8.10.7	404IP	5.28%	31,480	CAGE	Ref. 6.4.2
303CAGW	83,662,298	90,781,490	7,119,192	Ref. 8.10.7	404IP	3.97%	282,809	CAGW	Ref. 6.4.2
303CN	181,436,816	184,141,702	2,704,886	Ref. 8.10.7	404IP	6.77%	183,212	CN	Ref. 6.4.2
303IDU	3,371,145	3,371,145	-	Ref. 8.10.7	404IP	4.58%	-	ID	Ref. 6.4.2
303JBG	2,131,835	2,131,835	-	Ref. 8.10.7	404IP	10.53%	-	JBG	Ref. 6.4.2
303OR	4,615,241	4,615,241	-	Ref. 8.10.7	404IP	0.53%	-	OR	Ref. 6.4.2
303SG	1,600,187	1,600,187	-	Ref. 8.10.7	404IP	0.23%	-	SG	Ref. 6.4.2
303SO	395,402,138	396,227,778	825,640	Ref. 8.10.7	404IP	4.76%	39,342	SO	Ref. 6.4.2
303UT	5,890,217	5,890,217	-	Ref. 8.10.7	404IP	-0.88%	-	UT	Ref. 6.4.2
303WA	2,036,363	2,036,363	-	Ref. 8.10.7	404IP	12.60%	-	WA	Ref. 6.4.2
303WYP	5,640,189	5,647,076	6,887	Ref. 8.10.7	404IP	1.32%	91	WY-ALL	Ref. 6.4.2
310CAGE	90,006,541	90,006,302	(238)	Ref. 8.10.7	403SP	3.58%	(9)	CAGE	Ref. 6.4.2
310CAGW	1,788,644	1,788,644	-	Ref. 8.10.7	403SP	2.17%	-	CAGW	Ref. 6.4.2
310JBG	1,193,761	1,193,761	-	Ref. 8.10.7	403SP	2.79%	-	JBG	Ref. 6.4.2
311CAGE	830,464,229	835,661,049	5,196,819	Ref. 8.10.7	403SP	3.58%	185,994	CAGE	Ref. 6.4.2
311CAGW	65,819,147	68,067,987	2,248,840	Ref. 8.10.7	403SP	2.17%	48,739	CAGW	Ref. 6.4.2
311JBG	149,521,298	150,217,903	696,605	Ref. 8.10.7	403SP	2.79%	19,415	JBG	Ref. 6.4.2
312CAGE	3,501,052,170	3,514,827,794	13,775,624	Ref. 8.10.7	403SP	3.58%	493,029	CAGE	Ref. 6.4.2
312CAGW	122,498,809	122,499,043	233	Ref. 8.10.7	403SP	2.17%	5	CAGW	Ref. 6.4.2
312JBG	1,004,514,657	1,007,529,237	3,014,580	Ref. 8.10.7	403SP	2.79%	84,020	JBG	Ref. 6.4.2
314CAGE	758,366,944	760,481,800	2,114,856	Ref. 8.10.7	403SP	3.58%	75,691	CAGE	Ref. 6.4.2
314CAGW	39,043,238	39,227,106	183,868	Ref. 8.10.7	403SP	2.17%	3,985	CAGW	Ref. 6.4.2
314JBG	206,336,291	206,739,361	403,069	Ref. 8.10.7	403SP	2.79%	11,234	JBG	Ref. 6.4.2
315CAGE	419,023,997	420,198,506	1,174,510	Ref. 8.10.7	403SP	3.58%	42,036	CAGE	Ref. 6.4.2
315CAGW	9,362,609	9,362,609	-	Ref. 8.10.7	403SP	2.17%	-	CAGW	Ref. 6.4.2
315JBG	61,284,141	61,887,726	603,585	Ref. 8.10.7	403SP	2.79%	16,823	JBG	Ref. 6.4.2
316CAGE	28,062,461	28,147,639	85,178	Ref. 8.10.7	403SP	3.58%	3,049	CAGE	Ref. 6.4.2
316CAGW	434,734	434,734	-	Ref. 8.10.7	403SP	2.17%	-	CAGW	Ref. 6.4.2
316JBG	5,340,284	5,710,516	370,232	Ref. 8.10.7	403SP	2.79%	10,319	JBG	Ref. 6.4.2
330CAGE	6,553,227	6,553,227	-	Ref. 8.10.7	403HP	4.06%	-	CAGE	Ref. 6.4.1
330CAGW	29,766,877	29,766,877	-	Ref. 8.10.7	403HP	2.55%	-	CAGW	Ref. 6.4.2
331CAGE	18,213,099	18,773,711	560,612	Ref. 8.10.7	403HP	4.06%	22,733	CAGE	Ref. 6.4.1
331CAGW	260,645,190	263,102,051	2,456,861	Ref. 8.10.7	403HP	2.55%	62,573	CAGW	Ref. 6.4.2
332CAGE	102,938,724	103,476,030	537,306	Ref. 8.10.7	403HP	4.06%	21,788	CAGE	Ref. 6.4.1
332CAGW	413,311,683	417,696,605	4,384,923	Ref. 8.10.7	403HP	2.55%	111,679	CAGW	Ref. 6.4.2
333CAGE	50,093,100	50,988,463	895,363	Ref. 8.10.7	403HP	4.06%	36,307	CAGE	Ref. 6.4.1
333CAGW	91,806,428	92,918,384	1,111,956	Ref. 8.10.7	403HP	2.55%	28,320	CAGW	Ref. 6.4.2
334CAGE	15,174,475	15,133,918	(40,557)	Ref. 8.10.7	403HP	4.06%	(1,645)	CAGE	Ref. 6.4.1
334CAGW	70,040,368	70,431,453	391,085	Ref. 8.10.7	403HP	2.55%	9,960	CAGW	Ref. 6.4.2
335CAGE	172,801	172,801	-	Ref. 8.10.7	403HP	4.06%	-	CAGE	Ref. 6.4.1
335CAGW	2,371,082	2,391,634	20,552	Ref. 8.10.7	403HP	2.55%	523	CAGW	Ref. 6.4.2
336CAGE	2,843,684	3,823,397	979,713	Ref. 8.10.7	403HP	4.06%	39,727	CAGE	Ref. 6.4.1
336CAGW	22,226,804	22,224,686	(2,118)	Ref. 8.10.7	403HP	2.55%	(54)	CAGW	Ref. 6.4.2
340CAGE	45,204,398	46,356,403	1,152,005	Ref. 8.10.7	403OP	2.96%	34,140	CAGE	Ref. 6.4.2
340CAGW	4,527,456	4,527,456	-	Ref. 8.10.7	403OP	3.04%	-	CAGW	Ref. 6.4.2
340OR	74,986	74,986	-	Ref. 8.10.7	403OP	0.00%	-	OR	Ref. 6.4.2
341CAGE	170,944,049	171,387,854	443,805	Ref. 8.10.7	403OP	2.96%	13,152	CAGE	Ref. 6.4.2
341CAGW	58,384,185	58,439,499	55,314	Ref. 8.10.8	403OP	3.04%	1,680	CAGW	Ref. 6.4.2
342CAGE	14,565,556	14,565,556	-	Ref. 8.10.8	403OP	2.96%	-	CAGE	Ref. 6.4.2
342CAGW	1,622,667	1,622,667	-	Ref. 8.10.8	403OP	3.04%	-	CAGW	Ref. 6.4.2
343CAGE	1,885,687,518	1,848,854,896	(36,832,622)	Ref. 8.10.8	403OP	2.96%	(1,091,555)	CAGE	Ref. 6.4.2
343CAGW	938,746,750	894,339,301	(44,407,449)	Ref. 8.10.8	403OP	3.04%	(1,348,514)	CAGW	Ref. 6.4.2
344CAGE	354,204,513	360,320,864	6,116,352	Ref. 8.10.8	403OP	2.96%	181,261	CAGE	Ref. 6.4.2
344CAGW	141,802,310	145,956,374	4,154,064	Ref. 8.10.8	403OP	3.04%	126,146	CAGW	Ref. 6.4.2
345CAGE	238,885,151	238,898,325	13,173	Ref. 8.10.8	403OP	2.96%	390	CAGE	Ref. 6.4.2
345CAGW	87,589,554	86,491,306	(1,098,247)	Ref. 8.10.8	403OP	3.04%	(33,350)	CAGW	Ref. 6.4.2
346CAGE	11,837,626	11,837,626	-	Ref. 8.10.8	403OP	2.96%	-	CAGE	Ref. 6.4.2
346CAGW	4,093,542	4,251,022	157,480	Ref. 8.10.8	403OP	3.04%	4,782	CAGW	Ref. 6.4.2
350CAGE	234,601,424	235,989,882	1,388,458	Ref. 8.10.8	403TP	1.73%	24,039	CAGE	Ref. 6.4.2
350CAGW	43,014,777	44,248,067	1,233,291	Ref. 8.10.8	403TP	1.80%	22,147	CAGW	Ref. 6.4.2
350JBG	2,309,451	2,309,451	-	Ref. 8.10.8	403TP	1.69%	-	JBG	Ref. 6.4.2
350SG	100,388	100,388	-	Ref. 8.10.8	403TP	1.69%	-	SG	Ref. 6.4.2
352CAGE	203,751,246	209,947,565	6,196,319	Ref. 8.10.8	403TP	1.73%	107,278	CAGE	Ref. 6.4.2
352CAGW	75,860,415	78,710,390	2,849,975	Ref. 8.10.8	403TP	1.80%	51,178	CAGW	Ref. 6.4.2
352JBG	1,657,327	1,647,787	(9,540)	Ref. 8.10.8	403TP	1.69%	(161)	JBG	Ref. 6.4.2
352SG	3,167	3,167	-	Ref. 8.10.8	403TP	1.69%	-	SG	Ref. 6.4.2
353CAGE	1,545,587,212	1,553,239,391	7,652,180	Ref. 8.10.8	403TP	1.73%	132,484	CAGE	Ref. 6.4.2
353CAGW	603,547,901	608,931,032	5,383,132	Ref. 8.10.8	403TP	1.80%	96,668	CAGW	Ref. 6.4.2
353JBG	40,613,437	40,651,644	38,206	Ref. 8.10.8	403TP	1.69%	646	JBG	Ref. 6.4.2
353SG	952,147	952,147	-	Ref. 8.10.8	403TP	1.69%	-	SG	Ref. 6.4.2
354CAGE	1,092,178,626	1,097,151,563	4,972,937	Ref. 8.10.8	403TP	1.73%	86,097	CAGE	Ref. 6.4.2
354CAGW	172,388,017	172,428,109	40,092	Ref. 8.10.8	403TP	1.80%	720	CAGW	Ref. 6.4.2
354JBG	21,750,536	21,750,536	-	Ref. 8.10.8	403TP	1.69%	-	JBG	Ref. 6.4.2
354SG	123,630	123,630	-	Ref. 8.10.8	403TP	1.69%	-	SG	Ref. 6.4.2
355CAGE	685,144,034	690,026,104	4,882,071	Ref. 8.10.8	403TP	1.73%	84,524	CAGE	Ref. 6.4.2
355CAGW	315,696,077	314,752,981	(943,097)	Ref. 8.10.8	403TP	1.80%	(16,936)	CAGW	Ref. 6.4.2
355JBG	689,838	689,756	(82)	Ref. 8.10.8	403TP	1.69%	(1)	JBG	Ref. 6.4.2
355SG	707,219	707,219	-	Ref. 8.10.8	403TP	1.69%	-	SG	Ref. 6.4.2
356CAGE	922,368,812	928,015,892	5,647,081	Ref. 8.10.8	403TP	1.73%	97,769	CAGE	Ref. 6.4.2

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Indicator	Jun 2020 AMA	Jun 2020 EOP	Total Co. Plant Adj.	Ref Page #	Depr Expense Account	Composite Depr. Rate	Total Co. Expense Adj	WCA Factor	Reference	
356CAGW	333,249,082	340,767,403	7,518,322	Ref. 8.10.8	403TP	1.80%	135,010	CAGW	Ref. 6.4.2	
356JBG	13,943,854	13,943,854	-	Ref. 8.10.8	403TP	1.69%	-	JBG	Ref. 6.4.2	
356SG	1,509,970	1,509,970	-	Ref. 8.10.8	403TP	1.69%	-	SG	Ref. 6.4.2	
357CAGE	3,346,256	3,346,256	-	Ref. 8.10.8	403TP	1.73%	-	CAGE	Ref. 6.4.2	
357CAGW	488,407	505,778	17,371	Ref. 8.10.8	403TP	1.80%	312	CAGW	Ref. 6.4.2	
358CAGE	8,439,169	8,774,055	334,887	Ref. 8.10.8	403TP	1.73%	5,798	CAGE	Ref. 6.4.2	
358CAGW	306,562	306,562	-	Ref. 8.10.8	403TP	1.80%	-	CAGW	Ref. 6.4.2	
359CAGE	4,861,159	4,861,159	-	Ref. 8.10.8	403TP	1.73%	-	CAGE	Ref. 6.4.2	
359CAGW	7,116,132	7,264,041	147,909	Ref. 8.10.8	403TP	1.80%	2,656	CAGW	Ref. 6.4.2	
359JBG	4,929	4,929	-	Ref. 8.10.8	403TP	1.69%	-	JBG	Ref. 6.4.2	
359SG	15,883	15,883	-	Ref. 8.10.8	403TP	1.69%	-	SG	Ref. 6.4.2	
360CA	1,820,300	1,820,300	-	Ref. 8.10.8	403360	2.68%	-	CA	Ref. 6.4	
360IDU	1,835,903	1,835,903	-	Ref. 8.10.8	403360	2.70%	-	ID	Ref. 6.4	
360OR	14,190,626	14,190,626	-	Ref. 8.10.8	403360	2.53%	-	OR	Ref. 6.4	
360UT	37,160,423	37,196,065	35,642	Ref. 8.10.8	403360	2.60%	928	UT	Ref. 6.4	
360WA	1,867,905	1,867,905	-	Ref. 8.10.8	403360	2.76%	-	WA	Ref. 6.4	
360WYP	2,842,265	2,842,265	-	Ref. 8.10.8	403360	2.97%	-	WY-ALL	Ref. 6.4	
360WYU	4,065,498	4,065,498	-	Ref. 8.10.8	403360	2.99%	-	WY-ALL	Ref. 6.4	
361CA	5,242,882	5,252,257	9,374	Ref. 8.10.8	403361	2.68%	252	CA	Ref. 6.4	
361IDU	3,366,720	3,366,757	37	Ref. 8.10.8	403361	2.70%	1	ID	Ref. 6.4	
361OR	32,613,273	32,651,027	37,754	Ref. 8.10.8	403361	2.53%	956	OR	Ref. 6.4	
361UT	58,788,238	60,134,064	1,345,827	Ref. 8.10.9	403361	2.60%	35,059	UT	Ref. 6.4	
361WA	6,336,442	6,376,623	40,181	Ref. 8.10.9	403361	2.76%	1,111	WA	Ref. 6.4	
361WYP	12,279,897	12,295,966	16,069	Ref. 8.10.9	403361	2.97%	477	WY-ALL	Ref. 6.4	
361WYU	4,811,675	4,811,675	-	Ref. 8.10.9	403361	2.99%	-	WY-ALL	Ref. 6.4	
362CA	30,703,710	30,689,949	(13,761)	Ref. 8.10.9	403362	2.68%	(369)	CA	Ref. 6.4	
362IDU	37,892,190	38,248,346	356,155	Ref. 8.10.9	403362	2.70%	9,612	ID	Ref. 6.4	
362OR	258,976,475	258,888,105	(88,370)	Ref. 8.10.9	403362	2.53%	(2,237)	OR	Ref. 6.4	
362UT	485,548,789	488,604,096	3,055,306	Ref. 8.10.9	403362	2.60%	79,590	UT	Ref. 6.4	
362WA	76,666,232	76,737,331	71,099	Ref. 8.10.9	403362	2.76%	1,965	WA	Ref. 6.4	
362WYP	120,239,457	120,687,557	448,099	Ref. 8.10.9	403362	2.97%	13,292	WY-ALL	Ref. 6.4	
362WYU	18,602,146	18,628,214	26,069	Ref. 8.10.9	403362	2.99%	779	WY-ALL	Ref. 6.4	
364CA	72,862,951	73,631,729	768,778	Ref. 8.10.9	403364	2.68%	20,638	CA	Ref. 6.4	
364IDU	94,571,292	96,420,152	1,848,860	Ref. 8.10.9	403364	2.70%	49,898	ID	Ref. 6.4	
364OR	402,757,324	410,200,069	7,442,745	Ref. 8.10.9	403364	2.53%	188,428	OR	Ref. 6.4	
364UT	405,478,137	412,190,210	6,712,073	Ref. 8.10.9	403364	2.60%	174,848	UT	Ref. 6.4	
364WA	112,602,228	114,320,030	1,717,802	Ref. 8.10.9	403364	2.76%	47,485	WA	Ref. 6.4	
364WYP	140,347,383	143,682,285	3,334,902	Ref. 8.10.9	403364	2.97%	98,924	WY-ALL	Ref. 6.4	
364WYU	28,742,486	29,037,605	295,119	Ref. 8.10.9	403364	2.99%	8,825	WY-ALL	Ref. 6.4	
365CA	36,317,444	36,541,347	223,902	Ref. 8.10.9	403365	2.68%	6,011	CA	Ref. 6.4	
365IDU	40,485,261	41,433,555	948,293	Ref. 8.10.9	403365	2.70%	25,593	ID	Ref. 6.4	
365OR	278,343,397	285,213,315	6,869,919	Ref. 8.10.9	403365	2.53%	173,925	OR	Ref. 6.4	
365UT	249,934,397	255,058,015	5,123,618	Ref. 8.10.9	403365	2.60%	133,469	UT	Ref. 6.4	
365WA	76,033,083	77,155,391	1,122,308	Ref. 8.10.9	403365	2.76%	31,024	WA	Ref. 6.4	
365WYP	105,977,760	109,362,779	3,385,019	Ref. 8.10.9	403365	2.97%	100,411	WY-ALL	Ref. 6.4	
365WYU	14,216,983	14,378,307	161,324	Ref. 8.10.9	403365	2.99%	4,824	WY-ALL	Ref. 6.4	
366CA	18,548,485	18,581,480	32,995	Ref. 8.10.9	403366	2.68%	886	CA	Ref. 6.4	
366IDU	10,801,857	11,317,475	515,618	Ref. 8.10.9	403366	2.70%	13,916	ID	Ref. 6.4	
366OR	99,621,539	101,634,627	2,013,088	Ref. 8.10.9	403366	2.53%	50,965	OR	Ref. 6.4	
366UT	218,391,632	222,885,141	4,493,509	Ref. 8.10.9	403366	2.60%	117,055	UT	Ref. 6.4	
366WA	19,250,408	19,540,883	290,475	Ref. 8.10.9	403366	2.76%	8,030	WA	Ref. 6.4	
366WYP	25,873,015	26,692,911	819,896	Ref. 8.10.9	403366	2.97%	24,321	WY-ALL	Ref. 6.4	
366WYU	5,099,282	5,133,683	34,401	Ref. 8.10.9	403366	2.99%	1,029	WY-ALL	Ref. 6.4	
367CA	20,840,080	20,914,338	74,258	Ref. 8.10.9	403367	2.68%	1,993	CA	Ref. 6.4	
367IDU	29,578,675	30,410,194	831,519	Ref. 8.10.9	403367	2.70%	22,441	ID	Ref. 6.4	
367OR	194,164,742	198,581,823	4,417,082	Ref. 8.10.9	403367	2.53%	111,827	OR	Ref. 6.4	
367UT	589,225,394	600,303,855	11,078,461	Ref. 8.10.9	403367	2.60%	288,592	UT	Ref. 6.4.1	
367WA	30,366,728	31,040,307	673,580	Ref. 8.10.9	403367	2.76%	18,620	WA	Ref. 6.4.1	
367WYP	47,682,382	48,536,188	853,805	Ref. 8.10.9	403367	2.97%	25,327	WY-ALL	Ref. 6.4.1	
367WYU	18,631,819	18,697,496	65,677	Ref. 8.10.9	403367	2.99%	1,964	WY-ALL	Ref. 6.4.1	
368CA	55,555,442	55,907,801	352,359	Ref. 8.10.9	403368	2.68%	9,459	CA	Ref. 6.4.1	
368IDU	85,003,446	85,937,489	934,043	Ref. 8.10.9	403368	2.70%	25,208	ID	Ref. 6.4.1	
368OR	467,694,334	475,113,311	7,418,978	Ref. 8.10.9	403368	2.53%	187,826	OR	Ref. 6.4.1	
368UT	570,057,905	581,338,989	11,281,084	Ref. 8.10.9	403368	2.60%	293,870	UT	Ref. 6.4.1	
368WA	117,530,339	119,065,494	1,535,154	Ref. 8.10.9	403368	2.76%	42,436	WA	Ref. 6.4.1	
368WYP	112,061,017	113,426,267	1,365,249	Ref. 8.10.9	403368	2.97%	40,498	WY-ALL	Ref. 6.4.1	
368WYU	15,731,975	15,840,683	108,708	Ref. 8.10.9	403368	2.99%	3,251	WY-ALL	Ref. 6.4.1	
369CA	27,646,052	28,001,753	355,701	Ref. 8.10.9	403369	2.68%	9,549	CA	Ref. 6.4.1	
369IDU	44,718,481	45,852,646	1,134,166	Ref. 8.10.9	403369	2.70%	30,609	ID	Ref. 6.4.1	
369OR	304,645,179	311,571,089	6,925,909	Ref. 8.10.9	403369	2.53%	175,343	OR	Ref. 6.4.1	
369UT	345,958,291	357,648,508	11,690,217	Ref. 8.10.9	403369	2.60%	304,528	UT	Ref. 6.4.1	
369WA	68,223,644	69,700,409	1,476,765	Ref. 8.10.9	403369	2.76%	40,822	WA	Ref. 6.4.1	
369WYP	53,520,476	54,550,536	1,030,060	Ref. 8.10.9	403369	2.97%	30,555	WY-ALL	Ref. 6.4.1	
369WYU	16,102,974	16,550,650	447,675	Ref. 8.10.9	403369	2.99%	13,386	WY-ALL	Ref. 6.4.1	
370CA	8,326,997	8,433,060	106,063	Ref. 8.10.10	403370	2.68%	2,847	CA	Ref. 6.4.1	
370IDU	16,701,817	17,161,569	459,752	Ref. 8.10.10	403370	2.70%	12,408	ID	Ref. 6.4.1	
370OR	94,982,421	96,521,213	1,538,792	Ref. 8.10.10	403370	2.53%	38,958	OR	Ref. 6.4.1	
370UT	93,880,300	95,971,080	2,090,780	Ref. 8.10.10	403370	2.60%	54,464	UT	Ref. 6.4.1	
370WA	13,549,961	13,984,786	434,824	Ref. 8.10.10	403370	2.76%	12,020	WA	Ref. 6.4.1	
370WYP	13,872,992	14,103,577	230,585	Ref. 8.10.10	403370	2.97%	6,840	WY-ALL	Ref. 6.4.1	
370WYU	2,505,927	2,603,326	97,399	Ref. 8.10.10	403370	2.99%	2,912	WY-ALL	Ref. 6.4.1	
371CA	278,887	278,552	(335)	Ref. 8.10.10	403371	2.68%	(9)	CA	Ref. 6.4.1	
371IDU	170,265	170,534	270	Ref. 8.10.10	403371	2.70%	7	ID	Ref. 6.4.1	
371OR	2,644,526	2,651,391	6,865	Ref. 8.10.10	403371	2.53%	174	OR	Ref. 6.4.1	
371UT	4,219,916	4,216,370	(3,546)	Ref. 8.10.10	403371	2.60%	(92)	UT	Ref. 6.4.1	

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Indicator	Jun 2020 AMA	Jun 2020 EOP	Total Co. Plant Adj	Ref Page #	Depr Expense Account	Composite Depr. Rate	Total Co. Expense Adj	WCA Factor	Reference	
371WA	512,408	512,285	(123)	Ref. 8.10.10	403371	2.76%	(3)	WA	Ref. 6.4.1	
371WYP	821,547	821,575	28	Ref. 8.10.10	403371	2.97%	1	WY-ALL	Ref. 6.4.1	
371WYU	155,045	155,045	-	Ref. 8.10.10	403371	2.99%	-	WY-ALL	Ref. 6.4.1	
373CA	780,439	783,992	3,553	Ref. 8.10.10	403373	2.68%	95	CA	Ref. 6.4.1	
373IDU	771,088	791,886	20,798	Ref. 8.10.10	403373	2.70%	561	ID	Ref. 6.4.1	
373OR	24,214,383	24,381,473	167,091	Ref. 8.10.10	403373	2.53%	4,230	OR	Ref. 6.4.1	
373UT	21,565,143	21,722,471	157,328	Ref. 8.10.10	403373	2.60%	4,098	UT	Ref. 6.4.1	
373WA	4,352,577	3,911,270	(441,307)	Ref. 8.10.10	403373	2.76%	(12,199)	WA	Ref. 6.4.1	
373WYP	8,549,999	8,578,849	28,850	Ref. 8.10.10	403373	2.97%	856	WY-ALL	Ref. 6.4.1	
373WYU	2,273,990	2,274,969	979	Ref. 8.10.10	403373	2.99%	29	WY-ALL	Ref. 6.4.1	
389CA	996,659	996,659	-	Ref. 8.10.10	403GP	1.97%	-	CAGE	Ref. 6.4.1	
389CAGE	1,560	1,560	-	Ref. 8.10.10	403GP	3.48%	-	CAGE	Ref. 6.4.1	
389CN	1,128,506	1,128,506	-	Ref. 8.10.10	403GP	5.72%	-	CN	Ref. 6.4.1	
389IDU	193,901	193,901	-	Ref. 8.10.10	403GP	2.01%	-	ID	Ref. 6.4.1	
389OR	6,114,209	6,116,407	2,198	Ref. 8.10.10	403GP	2.57%	57	OR	Ref. 6.4.1	
389SO	7,516,302	7,516,302	-	Ref. 8.10.10	403GP	5.12%	-	SO	Ref. 6.4.1	
389UT	4,080,600	4,080,600	-	Ref. 8.10.10	403GP	2.11%	-	UT	Ref. 6.4.1	
389WA	1,098,826	1,098,826	-	Ref. 8.10.10	403GP	2.53%	-	WA	Ref. 6.4.1	
389WYP	1,807,993	1,807,993	-	Ref. 8.10.10	403GP	2.62%	-	WY-ALL	Ref. 6.4.1	
389WYU	677,198	677,198	-	Ref. 8.10.10	403GP	2.22%	-	WY-ALL	Ref. 6.4.1	
390CA	4,091,953	4,172,233	80,280	Ref. 8.10.10	403GP	1.97%	1,578	CA	Ref. 6.4.1	
390CAEE	1,325,055	862,703	(462,351)	Ref. 8.10.10	403GP	3.28%	(15,165)	CAEE	Ref. 6.4.1	
390CAGE	4,334,464	4,426,479	92,014	Ref. 8.10.10	403GP	3.48%	3,202	CAGE	Ref. 6.4.1	
390CAGW	3,333,816	3,333,951	135	Ref. 8.10.10	403GP	3.70%	5	CAGW	Ref. 6.4.1	
390CN	8,207,715	8,207,715	-	Ref. 8.10.10	403GP	5.72%	-	CN	Ref. 6.4.1	
390IDU	11,713,873	11,730,659	16,786	Ref. 8.10.10	403GP	2.01%	338	ID	Ref. 6.4.1	
390JBG	22,429	22,429	-	Ref. 8.10.10	403GP	2.04%	-	JBG	Ref. 6.4.1	
390OR	39,825,134	40,060,876	235,742	Ref. 8.10.10	403GP	2.57%	6,065	OR	Ref. 6.4.1	
390SO	96,810,287	99,031,173	2,220,886	Ref. 8.10.10	403GP	5.12%	113,639	SO	Ref. 6.4.1	
390UT	44,823,460	46,012,602	1,189,142	Ref. 8.10.10	403GP	2.11%	25,048	UT	Ref. 6.4.1	
390WA	13,956,281	13,967,299	11,019	Ref. 8.10.10	403GP	2.53%	279	WA	Ref. 6.4.1	
390WYP	15,130,034	15,173,662	43,627	Ref. 8.10.10	403GP	2.62%	1,145	WY-ALL	Ref. 6.4.1	
390WYU	3,889,971	3,894,389	4,417	Ref. 8.10.10	403GP	2.22%	98	WY-ALL	Ref. 6.4.1	
391CA	146,687	146,859	172	Ref. 8.10.10	403GP	1.97%	3	CA	Ref. 6.4.1	
391CAEE	16,674	23,311	6,637	Ref. 8.10.10	403GP	3.28%	218	CAEE	Ref. 6.4.1	
391CAGE	2,720,137	2,968,077	247,940	Ref. 8.10.10	403GP	3.48%	8,629	CAGE	Ref. 6.4.1	
391CAGW	746,139	803,330	57,190	Ref. 8.10.10	403GP	3.70%	2,118	CAGW	Ref. 6.4.1	
391CN	4,326,872	4,338,237	11,365	Ref. 8.10.10	403GP	5.72%	651	CN	Ref. 6.4.1	
391IDU	428,723	444,785	16,062	Ref. 8.10.10	403GP	2.01%	323	ID	Ref. 6.4.1	
391JBG	240,396	266,538	26,142	Ref. 8.10.10	403GP	2.04%	533	JBG	Ref. 6.4.1	
391OR	2,278,097	2,377,061	98,965	Ref. 8.10.10	403GP	2.57%	2,546	OR	Ref. 6.4.1	
391SO	53,034,705	52,116,101	(918,604)	Ref. 8.10.10	403GP	5.12%	(47,003)	SO	Ref. 6.4.1	
391UT	1,263,817	1,377,849	114,032	Ref. 8.10.11	403GP	2.11%	2,402	UT	Ref. 6.4.1	
391WA	328,740	346,573	17,832	Ref. 8.10.11	403GP	2.53%	452	WA	Ref. 6.4.1	
391WYP	2,264,122	2,430,507	166,385	Ref. 8.10.11	403GP	2.62%	4,367	WY-ALL	Ref. 6.4.1	
391WYU	75,028	79,858	4,830	Ref. 8.10.11	403GP	2.22%	107	WY-ALL	Ref. 6.4.1	
392CA	2,217,896	2,444,581	226,686	Ref. 8.10.11	403GP	1.97%	4,455	CA	Ref. 6.4.1	
392CAEE	461,853	362,147	(99,706)	Ref. 8.10.11	403GP	3.28%	(3,270)	CAEE	Ref. 6.4.1	
392CAGE	13,981,834	14,229,013	247,179	Ref. 8.10.11	403GP	3.48%	8,602	CAGE	Ref. 6.4.1	
392CAGW	6,123,079	6,326,111	203,032	Ref. 8.10.11	403GP	3.70%	7,519	CAGW	Ref. 6.4.1	
392IDU	6,613,564	7,070,935	457,371	Ref. 8.10.11	403GP	2.01%	9,198	ID	Ref. 6.4.1	
392JBG	2,699,610	2,689,832	(9,778)	Ref. 8.10.11	403GP	2.04%	(199)	JBG	Ref. 6.4.1	
392OR	24,709,836	24,277,426	(432,410)	Ref. 8.10.11	403GP	2.57%	(11,125)	OR	Ref. 6.4.1	
392SO	6,999,860	7,491,004	491,144	Ref. 8.10.11	403GP	5.12%	25,131	SO	Ref. 6.4.1	
392UT	38,286,521	39,633,331	1,346,810	Ref. 8.10.11	403GP	2.11%	28,369	UT	Ref. 6.4.1	
392WA	5,494,700	5,587,551	92,852	Ref. 8.10.11	403GP	2.53%	2,353	WA	Ref. 6.4.1	
392WYP	10,276,779	11,154,812	878,033	Ref. 8.10.11	403GP	2.62%	23,045	WY-ALL	Ref. 6.4.1	
392WYU	2,011,738	2,051,575	39,837	Ref. 8.10.11	403GP	2.22%	886	WY-ALL	Ref. 6.4.1	
393CA	178,892	177,520	(1,371)	Ref. 8.10.11	403GP	1.97%	(27)	CA	Ref. 6.4.1	
393CAGE	4,179,817	4,085,832	(93,985)	Ref. 8.10.11	403GP	3.48%	(3,271)	CAGE	Ref. 6.4.1	
393CAGW	786,401	787,978	1,578	Ref. 8.10.11	403GP	3.70%	58	CAGW	Ref. 6.4.1	
393IDU	504,005	507,364	3,359	Ref. 8.10.11	403GP	2.01%	68	ID	Ref. 6.4.1	
393JBG	878,132	919,870	41,737	Ref. 8.10.11	403GP	2.04%	851	JBG	Ref. 6.4.1	
393OR	2,678,840	2,664,742	(14,098)	Ref. 8.10.11	403GP	2.57%	(363)	OR	Ref. 6.4.1	
393SO	251,493	248,585	(2,908)	Ref. 8.10.11	403GP	5.12%	(149)	SO	Ref. 6.4.1	
393UT	3,338,186	3,327,717	(10,469)	Ref. 8.10.11	403GP	2.11%	(221)	UT	Ref. 6.4.1	
393WA	720,054	731,000	10,946	Ref. 8.10.11	403GP	2.53%	277	WA	Ref. 6.4.1	
393WYP	1,177,539	1,147,394	(30,145)	Ref. 8.10.11	403GP	2.62%	(791)	WY-ALL	Ref. 6.4.1	
393WYU	1,338	1,338	-	Ref. 8.10.11	403GP	2.22%	-	WY-ALL	Ref. 6.4.1	
394CA	814,127	805,945	(8,182)	Ref. 8.10.11	403GP	1.97%	(161)	CA	Ref. 6.4.1	
394CAEE	115,942	127,470	11,528	Ref. 8.10.11	403GP	3.28%	378	CAEE	Ref. 6.4.1	
394CAGE	18,416,495	18,340,910	(75,585)	Ref. 8.10.11	403GP	3.48%	(2,630)	CAGE	Ref. 6.4.1	
394CAGW	2,556,341	2,314,996	(241,345)	Ref. 8.10.11	403GP	3.70%	(8,937)	CAGW	Ref. 6.4.1	
394IDU	2,105,121	2,175,642	70,522	Ref. 8.10.11	403GP	2.01%	1,418	ID	Ref. 6.4.1	
394JBG	3,041,938	2,969,145	(72,793)	Ref. 8.10.11	403GP	2.04%	(1,484)	JBG	Ref. 6.4.1	
394OR	10,784,023	10,838,939	54,916	Ref. 8.10.11	403GP	2.57%	1,413	OR	Ref. 6.4.1	
394SO	2,101,933	2,027,575	(74,358)	Ref. 8.10.11	403GP	5.12%	(3,805)	SO	Ref. 6.4.1	
394UT	14,616,950	15,063,997	447,047	Ref. 8.10.11	403GP	2.11%	9,416	UT	Ref. 6.4.1	
394WA	2,818,587	2,872,458	53,871	Ref. 8.10.11	403GP	2.53%	1,365	WA	Ref. 6.4.1	
394WYP	3,698,745	3,700,073	1,329	Ref. 8.10.11	403GP	2.62%	35	WY-ALL	Ref. 6.4.1	
394WYU	398,969	395,150	(3,819)	Ref. 8.10.11	403GP	2.22%	(85)	WY-ALL	Ref. 6.4.1	
395CA	318,297	349,660	31,363	Ref. 8.10.11	403GP	1.97%	616	CA	Ref. 6.4.1	
395CAEE	1,310,832	1,320,583	9,751	Ref. 8.10.11	403GP	3.28%	320	CAEE	Ref. 6.4.1	
395CAGE	4,797,306	4,684,010	(113,296)	Ref. 8.10.11	403GP	3.48%	(3,943)	CAGE	Ref. 6.4.1	
395CAGW	1,329,730	1,325,936	(3,794)	Ref. 8.10.11	403GP	3.70%	(141)	CAGW	Ref. 6.4.1	

Ref Page 8.10.7 to 8.10.12

Indicator	Jun 2020 AMA	Jun 2020 EOP	Total Co. Plant Adj	Ref Page #	Depr Expense Account	Composite Depr. Rate	Total Co. Expense Adj	WCA Factor	Reference
395IDU	1,299,337	1,296,865	(2,472)	Ref. 8.10.11	403GP	2.01%	(50)	ID	Ref. 6.4.1
395JBG	372,460	401,950	29,490	Ref. 8.10.11	403GP	2.04%	601	JBG	Ref. 6.4.1
395OR	8,481,491	8,749,215	267,724	Ref. 8.10.11	403GP	2.57%	6,888	OR	Ref. 6.4.1
395SO	4,944,250	4,883,449	(60,801)	Ref. 8.10.11	403GP	5.12%	(3,111)	SO	Ref. 6.4.1
395UT	7,889,213	7,719,299	(169,914)	Ref. 8.10.11	403GP	2.11%	(3,579)	UT	Ref. 6.4.1
395WA	1,350,552	1,446,018	95,466	Ref. 8.10.11	403GP	2.53%	2,420	WA	Ref. 6.4.1
395WYP	2,560,223	2,570,157	9,935	Ref. 8.10.11	403GP	2.62%	261	WY-ALL	Ref. 6.4.1
395WYU	114,062	103,116	(10,947)	Ref. 8.10.11	403GP	2.22%	(244)	WY-ALL	Ref. 6.4.1
396CA	5,931,843	6,822,772	890,930	Ref. 8.10.11	403GP	1.97%	17,508	CA	Ref. 6.4.1
396CAEE	236,686	236,686	-	Ref. 8.10.11	403GP	3.28%	-	CAEE	Ref. 6.4.1
396CAGE	33,053,805	33,028,635	(25,170)	Ref. 8.10.11	403GP	3.48%	(876)	CAGE	Ref. 6.4.1
396CAGW	3,812,363	3,852,322	39,959	Ref. 8.10.11	403GP	3.70%	1,480	CAGW	Ref. 6.4.1
396IDU	11,736,043	13,073,192	1,337,149	Ref. 8.10.11	403GP	2.01%	26,889	ID	Ref. 6.4.1
396JBG	10,142,781	10,370,719	227,938	Ref. 8.10.11	403GP	2.04%	4,648	JBG	Ref. 6.4.1
396OR	40,345,606	41,907,439	1,561,834	Ref. 8.10.11	403GP	2.57%	40,182	OR	Ref. 6.4.1
396SO	6,138,262	6,493,331	355,069	Ref. 8.10.11	403GP	5.12%	18,168	SO	Ref. 6.4.1
396UT	51,019,625	52,188,892	1,169,266	Ref. 8.10.11	403GP	2.11%	24,629	UT	Ref. 6.4.1
396WA	8,928,985	8,947,629	18,645	Ref. 8.10.11	403GP	2.53%	473	WA	Ref. 6.4.1
396WYP	18,212,992	18,954,203	741,211	Ref. 8.10.11	403GP	2.62%	19,454	WY-ALL	Ref. 6.4.1
396WYU	3,697,220	3,548,428	(148,792)	Ref. 8.10.11	403GP	2.22%	(3,310)	WY-ALL	Ref. 6.4.1
397CA	6,545,086	6,556,381	11,294	Ref. 8.10.11	403GP	1.97%	222	CA	Ref. 6.4.1
397CAEE	351,876	361,776	9,900	Ref. 8.10.11	403GP	3.28%	325	CAEE	Ref. 6.4.1
397CAGE	125,106,332	127,604,471	2,498,140	Ref. 8.10.12	403GP	3.48%	86,939	CAGE	Ref. 6.4.1
397CAGW	52,973,609	53,481,062	507,453	Ref. 8.10.12	403GP	3.70%	18,792	CAGW	Ref. 6.4.1
397CN	3,848,526	3,848,526	-	Ref. 8.10.12	403GP	5.72%	-	CN	Ref. 6.4.1
397IDU	11,617,504	11,869,810	252,306	Ref. 8.10.12	403GP	2.01%	5,074	ID	Ref. 6.4.1
397JBG	4,996,100	4,986,959	(9,141)	Ref. 8.10.12	403GP	2.04%	(186)	JBG	Ref. 6.4.1
397OR	77,300,123	78,047,265	747,142	Ref. 8.10.12	403GP	2.57%	19,222	OR	Ref. 6.4.1
397SG	138,684	138,684	-	Ref. 8.10.12	403GP	4.30%	-	SG	Ref. 6.4.1
397SO	95,013,208	97,005,198	1,991,990	Ref. 8.10.12	403GP	5.12%	101,926	SO	Ref. 6.4.1
397UT	64,314,847	65,707,814	1,392,967	Ref. 8.10.12	403GP	2.11%	29,341	UT	Ref. 6.4.1
397WA	13,381,942	12,780,057	(601,885)	Ref. 8.10.12	403GP	2.53%	(15,256)	WA	Ref. 6.4.1
397WYP	24,370,039	23,835,197	(534,842)	Ref. 8.10.12	403GP	2.62%	(14,037)	WY-ALL	Ref. 6.4.1
397WYU	6,054,681	6,041,610	(13,071)	Ref. 8.10.12	403GP	2.22%	(291)	WY-ALL	Ref. 6.4.1
398CA	50,977	51,952	974	Ref. 8.10.12	403GP	1.97%	19	CA	Ref. 6.4.1
398CAEE	3,966	3,966	-	Ref. 8.10.12	403GP	3.28%	-	CAEE	Ref. 6.4.1
398CAGE	2,081,474	2,081,616	142	Ref. 8.10.12	403GP	3.48%	5	CAGE	Ref. 6.4.1
398CAGW	454,683	469,978	15,294	Ref. 8.10.12	403GP	3.70%	566	CAGW	Ref. 6.4.1
398CN	82,497	82,497	-	Ref. 8.10.12	403GP	5.72%	-	CN	Ref. 6.4.1
398IDU	80,922	77,304	(3,617)	Ref. 8.10.12	403GP	2.01%	(73)	ID	Ref. 6.4.1
398JBG	203,770	202,429	(1,340)	Ref. 8.10.12	403GP	2.04%	(27)	JBG	Ref. 6.4.1
398OR	1,218,804	1,226,141	7,337	Ref. 8.10.12	403GP	2.57%	189	OR	Ref. 6.4.1
398SO	2,197,278	2,162,208	(35,070)	Ref. 8.10.12	403GP	5.12%	(1,794)	SO	Ref. 6.4.1
398UT	1,381,567	1,380,680	(886)	Ref. 8.10.12	403GP	2.11%	(19)	UT	Ref. 6.4.1
398WA	186,835	186,118	(717)	Ref. 8.10.12	403GP	2.53%	(18)	WA	Ref. 6.4.1
398WYP	216,794	224,060	7,266	Ref. 8.10.12	403GP	2.62%	191	WY-ALL	Ref. 6.4.1
398WYU	17,232	17,232	-	Ref. 8.10.12	403GP	2.22%	-	WY-ALL	Ref. 6.4.1
399CAEE	1,853,498	1,822,901	(30,597)	Ref. 8.10.12	403MP	3.28%	(1,004)	CAEE	Ref. 6.4.2
DPCA	1,067,621	1,382,172	314,550	Ref. 8.10.12	-	0.00%	-	CA	
DPIDU	3,719,156	3,677,424	(41,732)	Ref. 8.10.12	-	0.00%	-	ID	
DPOR	26,540,242	31,032,193	4,491,951	Ref. 8.10.12	-	0.00%	-	OR	
DPSNPD	-	-	-	Ref. 8.10.12	-	0.00%	-	SNPD	
DPUT	29,356,777	39,339,255	9,982,478	Ref. 8.10.12	-	0.00%	-	UT	
DPWA	7,284,427	18,033,132	10,748,705	Ref. 8.10.12	-	0.00%	-	WA	
DPWYU	9,618,768	9,398,959	(219,809)	Ref. 8.10.12	-	0.00%	-	WY-ALL	
GPCAGE	-	-	-	Ref. 8.10.12	-	0.00%	-	CAGE	
GPCAGW	-	-	-	Ref. 8.10.12	-	0.00%	-	CAGW	
GPSG	-	-	-	Ref. 8.10.12	-	0.00%	-	SG	
GPSO	45,104,745	53,192,313	8,087,568	Ref. 8.10.12	-	0.00%	-	SO	
IPSO	-	-	-	Ref. 8.10.12	-	0.00%	-	SO	
OPCAGE	-	-	-	Ref. 8.10.12	-	0.00%	-	CAGE	
OPCAGW	(553,173)	(553,173)	-	Ref. 8.10.12	-	0.00%	-	CAGW	
OPSG	-	-	-	Ref. 8.10.12	-	0.00%	-	SG	
SPCAGE	(16,845,410)	(16,577,294)	268,116	Ref. 8.10.12	-	0.00%	-	CAGE	
SPCAGW	553,173	553,173	-	Ref. 8.10.12	-	0.00%	-	CAGW	
SPSG	58,832,791	46,049,763	(12,783,028)	Ref. 8.10.12	-	0.00%	-	SG	
TPCAEE	-	-	-	Ref. 8.10.12	-	0.00%	-	CAEE	
TPCAGE	63,801,231	95,997,043	32,195,812	Ref. 8.10.12	-	0.00%	-	CAGE	
TPCAGW	36,251,277	26,665,371	(9,585,907)	Ref. 8.10.12	-	0.00%	-	CAGW	
TPSG	(8,978,582)	(8,978,582)	-	Ref. 8.10.12	-	0.00%	-	SG	
TPSO	-	-	-	Ref. 8.10.12	-	0.00%	-	SO	
Total	28,338,568,446	28,553,252,501	214,684,055				4,389,098		

Ref. 8.10.6

Ref. 6.4.2

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Reserve							
Depreciation Reserve	108HP	PRO	199,549	CAGW	22.472%	44,842	6.5.1
Depreciation Reserve	108HP	PRO	44,187	CAGE	0.000%	-	6.5.1
			<u>243,736</u>			<u>44,842</u>	6.5.1
Adjustment to Tax							
Schedule M Adjustment	SCHMAT	PRO	1,002,494	CAGW	22.472%	225,276	6.5.2
Schedule M Adjustment	SCHMDT	PRO	1,202,044	CAGW	22.472%	270,118	6.5.2
Deferred Income Tax Exp	41110	PRO	49,061	CAGW	22.472%	11,025	6.5.2
ADIT YE Balance	282	PRO	1,898,118	CAGW	22.472%	426,536	6.5.2
Schedule M Adjustment	SCHMAT	PRO	(44,187)	CAGE	0.000%	-	6.5.2
Deferred Income Tax Exp	41110	PRO	10,860	CAGE	0.000%	-	6.5.2
ADIT YE Balance	282	PRO	63,624	CAGE	0.000%	-	6.5.2
Adjustment to June 2021 Year-End Balance for Projected Spend / Accrual Detail:							
June 2020 Year End Reserve Balance			(8,222,622)				6.5.1
June 2021 Year End Reserve Balance			<u>(7,978,886)</u>				6.5.1
Total Adjustment to Reserve			<u>243,736</u>				6.5.1

Description of Adjustment

Based on the Company's latest depreciation study in Docket UE-180778, the Company updated the accrual amounts to the decommissioning fund in order to build up a reserve for possible decommissioning of some of the remaining smaller hydro plants. This adjustment is to accrue \$730 thousand for decommissioning costs of various hydro facilities over the next five years that have a probability of being decommissioned during the next ten years. This adjustment walks the depreciation reserve balance to the June 2021 year-end level. Reserves do not include funds for Powerdale, which was reclassified to unrecovered plant.

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

West Side	Spend	Accruals	Balance
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)
January-20	-	(173,152)	(7,053,919)
February-20	-	(173,152)	(7,227,070)
March-20	-	(173,152)	(7,400,222)
April-20	-	(173,152)	(7,573,374)
May-20	-	(173,152)	(7,746,526)
June-20	-	(173,152)	(7,919,677)

East Side	Spend	Accruals	Balance
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)
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)

Total Resources	Spend	Accruals	Balance
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)
January-20	-	(147,551)	(7,484,865)
February-20	-	(147,551)	(7,632,416)
March-20	-	(147,551)	(7,779,967)
April-20	-	(147,551)	(7,927,519)
May-20	-	(147,551)	(8,075,070)
June-20	-	(147,551)	(8,222,622)

Ref 6.5

West Side	Spend	Accruals	Balance
July-20	2,044	(173,152)	(8,090,786)
August-20	-	(173,152)	(8,263,937)
September-20	-	(173,152)	(8,437,089)
October-20	-	(173,152)	(8,610,241)
November-20	-	(173,152)	(8,783,393)
December-20	1,200,000	(173,152)	(7,756,544)
January-21	-	6,069	(7,750,475)
February-21	-	6,069	(7,744,406)
March-21	-	6,069	(7,738,336)
April-21	-	6,069	(7,732,267)
May-21	-	6,069	(7,726,198)
June-21	-	6,069	(7,720,128)
Adjustment to Reserve			199,549

Ref 6.5

East Side	Spend	Accruals	Balance
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)
January-21	-	(18,236)	(167,578)
February-21	-	(18,236)	(185,814)
March-21	-	(18,236)	(204,050)
April-21	-	(18,236)	(222,286)
May-21	-	(18,236)	(240,522)
June-21	-	(18,236)	(258,758)
Adjustment to Reserve			44,187

Ref 6.5

Total Resources	Spend	Accruals	Balance
July-20	2,044	(147,551)	(8,368,130)
August-20	-	(147,551)	(8,515,681)
September-20	-	(147,551)	(8,663,232)
October-20	-	(147,551)	(8,810,784)
November-20	-	(147,551)	(8,958,335)
December-20	1,200,000	(147,551)	(7,905,887)
January-21	-	(12,167)	(7,918,053)
February-21	-	(12,167)	(7,930,220)
March-21	-	(12,167)	(7,942,386)
April-21	-	(12,167)	(7,954,553)
May-21	-	(12,167)	(7,966,719)
June-21	-	(12,167)	(7,978,886)
Adjustment to Reserve			243,736

Ref 6.5

Ref 6.5

PacifiCorp
Results of Operations - June 2020
Hydro Decommissioning
Tax Summary

CAGW	Tax Deduction	Book Amortization	Book-Tax Difference	Deferred Income Tax Expense	Accumulated Deferred Income Tax	Accumulated Deferred Income Tax (AMA)
June-20	-	173,152	173,152	(42,572)	1,947,179	
July-20	2,044	173,152	171,108	(42,070)	1,989,249	
August-20	-	173,152	173,152	(42,572)	2,031,821	
September-20	-	173,152	173,152	(42,572)	2,074,393	
October-20	-	173,152	173,152	(42,572)	2,116,965	
November-20	-	173,152	173,152	(42,572)	2,159,537	
December-20	1,200,000	173,152	(1,026,848)	252,467	1,907,070	
January-21	-	(6,069)	(6,069)	1,492	1,905,578	
February-21	-	(6,069)	(6,069)	1,492	1,904,086	
March-21	-	(6,069)	(6,069)	1,492	1,902,594	
April-21	-	(6,069)	(6,069)	1,492	1,901,102	
May-21	-	(6,069)	(6,069)	1,492	1,899,610	
June-21	-	(6,069)	(6,069)	1,492	1,898,118	
TOTAL	1,202,044	1,002,494	(199,549)	49,061		1,976,221
YE Bal -					1,898,118	

CAGE	Tax Deduction	Book Amortization	Book-Tax Difference	Deferred Income Tax Expense	Accumulated Deferred Income Tax	Accumulated Deferred Income Tax (AMA)
June-20	-	(25,600)	(25,600)	6,294	74,484	
July-20	-	(25,600)	(25,600)	6,294	68,190	
August-20	-	(25,600)	(25,600)	6,294	61,896	
September-20	-	(25,600)	(25,600)	6,294	55,602	
October-20	-	(25,600)	(25,600)	6,294	49,308	
November-20	-	(25,600)	(25,600)	6,294	43,014	
December-20	-	(25,600)	(25,600)	6,294	36,720	
January-21	-	18,236	18,236	(4,484)	41,204	
February-21	-	18,236	18,236	(4,484)	45,688	
March-21	-	18,236	18,236	(4,484)	50,172	
April-21	-	18,236	18,236	(4,484)	54,656	
May-21	-	18,236	18,236	(4,484)	59,140	
June-21	-	18,236	18,236	(4,484)	63,624	
TOTAL	-	(44,187)	(44,187)	10,860		52,887
YE Bal -					63,624	

Summary of Current and Deferred Expense for 12 months ended December 2020			
Tax Depreciation	(1,202,044)	SCHMDT	Ref 6.5
Book Depreciation	1,002,494	SCHMAT	Ref 6.5
Deferred Tax Expense	49,061	41110	Ref 6.5

Summary of Current and Deferred Expense for 12 months ended December 2020			
Tax Depreciation	-	SCHMDT	Ref 6.5
Book Depreciation	(44,187)	SCHMAT	Ref 6.5
Deferred Tax Expense	10,860	41110	Ref 6.5

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Depreciation Expense	403SP	PRO	25,479,139	CAGE	0.000%	-	
Depreciation Expense	403SP	PRO	10,693,508	CAGW	22.472%	2,402,996	
Depreciation Expense	403SP	PRO	125,608,277	JBG	22.472%	28,226,118	
Depreciation Expense	403HP	PRO	179,162	CAGE	0.000%	-	
Depreciation Expense	403HP	PRO	426,903	CAGW	22.472%	95,932	
Depreciation Expense	403OP	PRO	4,029,390	CAGE	0.000%	-	
Depreciation Expense	403OP	PRO	1,686,700	CAGW	22.472%	379,028	
Depreciation Expense	403OP	PRO	8,824,619	CAGE	0.000%	-	
Depreciation Expense	403OP	PRO	6,191,880	CAGW	22.472%	1,391,411	
Depreciation Expense	403TP	PRO	(881,210)	CAGE	0.000%	-	
Depreciation Expense	403TP	PRO	(194,964)	CAGW	22.472%	(43,811)	
Depreciation Expense	403TP	PRO	(9,561)	JBG	22.472%	(2,148)	
Depreciation Expense	403TP	PRO	(252)	SG	7.880%	(20)	
Depreciation Expense	403364	PRO	-	CA	Situs	-	
Depreciation Expense	403364	PRO	(3,036,142)	OR	Situs	-	
Depreciation Expense	403364	PRO	(471,097)	WA	Situs	(471,097)	
Depreciation Expense	403364	PRO	(739,887)	UT	Situs	-	
Depreciation Expense	403364	PRO	(1,960,568)	ID	Situs	-	
Depreciation Expense	403364	PRO	(842,918)	WY-ALL	Situs	-	
Depreciation Expense	403364	PRO	(205,381)	WY-ALL	Situs	-	
Depreciation Expense	403GP	PRO	5,227	CA	Situs	-	
Depreciation Expense	403GP	PRO	3,561	CAEE	0.000%	-	
Depreciation Expense	403GP	PRO	13,687	CAGE	0.000%	-	
Depreciation Expense	403GP	PRO	3,617	CAGW	22.472%	813	
Depreciation Expense	403GP	PRO	40,550	CN	6.897%	2,797	
Depreciation Expense	403GP	PRO	11,095	ID	Situs	-	
Depreciation Expense	403GP	PRO	37	JBG	22.472%	8	
Depreciation Expense	403GP	PRO	36,216	OR	Situs	-	
Depreciation Expense	403GP	PRO	-	SG	7.880%	-	
Depreciation Expense	403GP	PRO	479,750	SO	6.921%	33,204	
Depreciation Expense	403GP	PRO	236,588	UT	Situs	-	
Depreciation Expense	403GP	PRO	(26,210)	WA	Situs	(26,210)	
Depreciation Expense	403GP	PRO	17,434	WY-ALL	Situs	-	
Depreciation Expense	403GP	PRO	6,660	WY-ALL	Situs	-	
			<u>175,605,810</u>			<u>31,989,018</u>	6.6.4
Jim Bridger and Colstrip Accelerated Transmission							
Jim Bridger Transmission	403TP	PRO	1,890,842	JBG	22.472%	424,901	
Colstrip Transmission	403TP	PRO	219,545	CAGW	22.472%	49,335	
			<u>2,110,387</u>			<u>474,236</u>	6.6.5

Description of Adjustment

This adjustment normalizes the impact of the depreciation rates for the period January 2021 through June 2021. The rates are in accordance to those under Washington Docket No. UE 180778.

PacifiCorp
Washington Results of Operations - June 2020
(cont.) Depreciation Study Adjustment

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Excess Reserve Giveback:							
Idaho Distribution	403364	PRO	1,254,349	ID	Situs	-	
Utah Distribution	403364	PRO	11,554,775	UT	Situs	-	
Wyoming Distribution	403364	PRO	1,038,602	WY-ALL	Situs	-	
Blundell Geothermal Plant	403SP	PRO	392,601	CAGE	0.000%	-	
Gadsby Steam Plant	403SP	PRO	1,170,750	CAGE	0.000%	-	
Hunter Steam Plant	403SP	PRO	2,963,592	CAGE	0.000%	-	
Colstrip Steam Plant	403SP	PRO	1,146,519	CAGW	22.472%	257,641	
			<u>19,521,188</u>			<u>257,641</u>	
Adjustment to Expense:							
Steam Operations	500	PRO	116,094	CAGE	0.000%	-	
Steam Operations	500	PRO	4	CAGW	22.472%	1	
Steam Operations	500	PRO	14,766	JBG	22.472%	3,318	
Steam Operations	500	PRO	159	SG	7.880%	13	
Fuel Related-Non NPC	501	PRO	273	CAEE	0.000%	-	
Hydro Operations	535	PRO	18,399	CAGE	0.000%	-	
Hydro Operations	535	PRO	25,390	CAGW	22.472%	5,706	
Other Operations	549	PRO	76	OR	Situs	-	
Other Power Supply Exp	557	PRO	1,258	CAGE	0.000%	-	
Other Power Supply Exp	557	PRO	60,703	SG	7.880%	4,784	
Other Power Supply Exp	557	PRO	68	ID	Situs	-	
Transmission Operations	560	PRO	9,526	CAGE	0.000%	-	
Transmission Operations	560	PRO	1,717	CAGW	22.472%	386	
Transmission Operations	560	PRO	163	JBG	22.472%	37	
Transmission Operations	560	PRO	30,455	SG	7.880%	2,400	
Distribution Operations	580	PRO	37,482	SNPD	6.341%	2,377	
Distribution Operations	580	PRO	52,232	WA	Situs	3,161	
Steam Maintenance	512	PRO	66,755	CAGE	0.000%	-	
Steam Maintenance	512	PRO	34,497	JBG	22.472%	7,752	
Hydro Maintenance	545	PRO	992	CAGE	0.000%	-	
Hydro Maintenance	545	PRO	4,505	CAGW	22.472%	1,012	
Other Operations	548	PRO	13,027	CAGE	0.000%	-	
Other Operations	548	PRO	4,436	CAGW	22.472%	997	
Other Operations	548	PRO	3,567	SG	7.880%	281	
Other Maintenance	553	PRO	4,571	CAGE	0.000%	-	
Other Maintenance	553	PRO	1,364	CAGW	22.472%	306	
Transmission Maintenance	571	PRO	14,493	CAGE	0.000%	-	
Transmission Maintenance	571	PRO	8,775	CAGW	22.472%	1,972	
Transmission Maintenance	571	PRO	7,709	SG	7.880%	608	
Transmission Maintenance	571	PRO	88	JBG	22.472%	20	
Distribution Maintenance	593	PRO	158,538	WA	Situs	11,439	
Distribution Maintenance	593	PRO	(20,505)	SNPD	6.341%	(1,300)	
Customer Accounts	903	PRO	55,764	CN	6.897%	3,846	
Customer Accounts	903	PRO	24,744	WA	Situs	1,983	
Customer Services	908	PRO	7,273	CN	6.897%	502	
Customer Services	908	PRO	12,180	WA	Situs	633	
Customer Services	908	PRO	49	OTHER	0.000%	-	
			<u>771,588</u>			<u>52,232</u>	6.6.6

Description of Adjustment

This adjustment normalizes the impact of the depreciation rates for the period January 2021 through June 2021. The rates are in accordance to those under Washington Docket No. UE 180778.

PacifiCorp
Washington Results of Operations - June 2020
(cont. 2) Depreciation Study Adjustment

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Administrative & General	920	PRO	3,240	WA	Situs	764	
Administrative & General	920	PRO	103,930	SO	6.921%	7,193	
Administrative & General	935	PRO	27	WA	Situs	1	
Administrative & General	935	PRO	4,138	SO	6.921%	286	
			<u>111,334</u>			<u>8,245</u>	6.6.6
Customer Accounts	903	PRO	114	CN	6.897%	8	
Administrative & General	921	PRO	6,688	SO	6.921%	463	
Fuel Related - Non-NPC	501	PRO	63,628	CAEE	0.000%	-	
Fuel Related - Non-NPC	501	PRO	8,141	JBE	23.028%	1,875	
Steam Operations	506	PRO	168,948	CAGE	0.000%	-	
Steam Operations	506	PRO	60,669	JBG	22.472%	13,633	
Other Power Supply Exp	557	PRO	9,711	SG	7.880%	765	
Hydro Operations	535	PRO	66,940	CAGW	22.472%	15,043	
			<u>384,840</u>			<u>31,786</u>	6.6.6
Total Vehicle Depreciation			<u>1,267,762</u>			<u>92,263</u>	
Adjustment to Reserve:							
Depreciation Reserve	108SP	PRO	(12,739,570)	CAGE	0.000%	-	
Depreciation Reserve	108SP	PRO	(5,346,754)	CAGW	22.472%	(1,201,498)	
Depreciation Reserve	108SP	PRO	(62,804,139)	JBG	22.472%	(14,113,059)	
Depreciation Reserve	108HP	PRO	(89,581)	CAGE	0.000%	-	
Depreciation Reserve	108HP	PRO	(213,452)	CAGW	22.472%	(47,966)	
Depreciation Reserve	108OP	PRO	(2,014,695)	CAGE	0.000%	-	
Depreciation Reserve	108OP	PRO	(843,350)	CAGW	22.472%	(189,514)	
Depreciation Reserve	108OP	PRO	(4,412,309)	CAGE	0.000%	-	
Depreciation Reserve	108OP	PRO	(3,095,940)	CAGW	22.472%	(695,705)	
Depreciation Reserve	108TP	PRO	440,605	CAGE	0.000%	-	
Depreciation Reserve	108TP	PRO	97,482	CAGW	22.472%	21,906	
Depreciation Reserve	108TP	PRO	4,780	JBG	22.472%	1,074	
Depreciation Reserve	108TP	PRO	126	SG	7.880%	10	
Depreciation Reserve	108364	PRO	-	CA	Situs	-	
Depreciation Reserve	108364	PRO	1,518,071	OR	Situs	-	
Depreciation Reserve	108364	PRO	235,549	WA	Situs	235,549	
Depreciation Reserve	108364	PRO	369,944	UT	Situs	-	
Depreciation Reserve	108364	PRO	980,284	ID	Situs	-	
Depreciation Reserve	108364	PRO	421,459	WY-ALL	Situs	-	
Depreciation Reserve	108364	PRO	102,691	WY-ALL	Situs	-	
Depreciation Reserve	108GP	PRO	(2,614)	CA	Situs	-	
Depreciation Reserve	108GP	PRO	(1,781)	CAEE	0.000%	-	
Depreciation Reserve	108GP	PRO	(6,843)	CAGE	0.000%	-	
Depreciation Reserve	108GP	PRO	(1,808)	CAGW	22.472%	(406)	
Depreciation Reserve	108GP	PRO	(20,275)	CN	6.897%	(1,398)	
Depreciation Reserve	108GP	PRO	(5,547)	ID	Situs	-	
Depreciation Reserve	108GP	PRO	(18)	JBG	22.472%	(4)	
			<u>(87,427,686)</u>			<u>(15,991,012)</u>	6.6.4

Description of Adjustment

This adjustment normalizes the impact of the depreciation rates for the period January 2021 through June 2021. The rates are in accordance to those under Washington Docket No. UE 180778.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Reserve:							
Depreciation Reserve	108GP	PRO	(25,479,139)	CAGE	0.000%	-	
Depreciation Reserve	108GP	PRO	(10,693,508)	CAGW	22.472%	(2,402,996)	
Depreciation Reserve	108GP	PRO	(125,608,277)	JBG	22.472%	(28,226,118)	
Depreciation Reserve	108GP	PRO	(179,162)	CAGE	0.000%	-	
Depreciation Reserve	108GP	PRO	(426,903)	CAGW	22.472%	(95,932)	
Depreciation Reserve	108GP	PRO	(4,029,390)	CAGE	0.000%	-	
Depreciation Reserve	108GP	PRO	(1,686,700)	CAGW	22.472%	(379,028)	
Depreciation Reserve	108GP	PRO	(8,824,619)	CAGE	0.000%	-	
Depreciation Reserve	108GP	PRO	(6,191,880)	CAGW	22.472%	(1,391,411)	
Depreciation Reserve	108GP	PRO	881,210	CAGE	0.000%	-	
Depreciation Reserve	108GP	PRO	194,964	CAGW	22.472%	43,811	
Depreciation Reserve	108GP	PRO	9,561	JBG	22.472%	2,148	
Depreciation Reserve	108GP	PRO	252	SG	7.880%	20	
Depreciation Reserve	108GP	PRO	-	CA	Situs	-	
Depreciation Reserve	108GP	PRO	3,036,142	OR	Situs	-	
Depreciation Reserve	108GP	PRO	471,097	WA	Situs	471,097	
Depreciation Reserve	108GP	PRO	739,887	UT	Situs	-	
Depreciation Reserve	108GP	PRO	1,960,568	ID	Situs	-	
Depreciation Reserve	108GP	PRO	842,918	WY-ALL	Situs	-	
Depreciation Reserve	108GP	PRO	205,381	WY-ALL	Situs	-	
Depreciation Reserve	108GP	PRO	(5,227)	CA	Situs	-	
Depreciation Reserve	108GP	PRO	(3,561)	CAEE	0.000%	-	
Depreciation Reserve	108GP	PRO	(13,687)	CAGE	0.000%	-	
Depreciation Reserve	108GP	PRO	(3,617)	CAGW	22.472%	(813)	
Depreciation Reserve	108GP	PRO	(40,550)	CN	6.897%	(2,797)	
Depreciation Reserve	108GP	PRO	(11,095)	ID	Situs	-	
Depreciation Reserve	108GP	PRO	(37)	JBG	22.472%	(8)	
Depreciation Reserve	108GP	PRO	(36,216)	OR	Situs	-	
Depreciation Reserve	108GP	PRO	-	SG	7.880%	-	
Depreciation Reserve	108GP	PRO	(479,750)	SO	6.921%	(33,204)	
Depreciation Reserve	108GP	PRO	(236,588)	UT	Situs	-	
Depreciation Reserve	108GP	PRO	26,210	WA	Situs	26,210	
Depreciation Reserve	108GP	PRO	(17,434)	WY-ALL	Situs	-	
Depreciation Reserve	108GP	PRO	(6,660)	WY-ALL	Situs	-	
			<u>(175,605,810)</u>			<u>(31,989,018)</u>	6.6.4
Jim Bridger and Colstrip Accelerated Transmission							
Jim Bridger Transmission	108TP	PRO	(1,890,842)	JBG	22.472%	(424,901)	
Colstrip Transmission	108TP	PRO	(219,545)	CAGW	22.472%	(49,335)	
			<u>(2,110,387)</u>			<u>(474,236)</u>	6.6.5
Excess Reserve Giveback:							
Idaho Distribution	108364	PRO	(1,254,349)	ID	Situs	-	
Utah Distribution	108364	PRO	(11,554,775)	UT	Situs	-	
Wyoming Distribution	108364	PRO	(1,038,602)	WY-ALL	Situs	-	
Blundell Geothermal Plant	108SP	PRO	(392,601)	CAGE	0.000%	-	
Gadsby Steam Plant	108SP	PRO	(1,170,750)	CAGE	0.000%	-	
Hunter Steam Plant	108SP	PRO	(2,963,592)	CAGE	0.000%	-	
Colstrip Steam Plant	108SP	PRO	(1,146,519)	CAGW	22.472%	(257,641)	
			<u>(19,521,188)</u>			<u>(257,641)</u>	
Description of Adjustment							
This adjustment normalizes the impact of the depreciation rates for the period January 2021 through June 2021. The rates are in accordance to those under Washington Docket No. UE 180778.							

PacifiCorp
Results of Operations - June 2020
Depreciation Study Adjustment

Function	Factor	June 2020		Annualization of Depr. & Amort.		Total Normalized Depreciation			Current			Depreciation Adjustment		Accumulated Depreciation
		DEPE	Code	Misc. General Expense Adj.	Expense Adj.	Jul20 to Jun21	Expense	Stipulated Rate	Rate	Rate % Change	Jan21 to Jun21 ¹	Adjusted DEPE		
STMP	CAGE	201,760,108	STMPCAGE	-	799,789		202,559,896	4.479%	3.579%	25.157%	25,479,139	228,039,036	(25,479,139)	
STMP	CAGW	5,228,499	STMPCAGW	(2,281,127)	52,729		3,000,102	17.617%	2.167%	712.876%	10,693,508	13,693,609	(10,693,508)	
STMP	JBG	40,078,485	STMPJBG	-	141,811	-	40,220,296	20.196%	2.787%	624.601%	125,608,277	165,828,573	(125,608,277)	
HYDP	CAGE	7,713,335	HYDPCAGE	-	118,910		7,832,245	4.241%	4.055%	4.575%	179,162	8,011,408	(179,162)	
HYDP	CAGW	22,088,937	HYDPCAGW	-	213,002	202,363	22,504,302	2.644%	2.547%	3.794%	426,903	22,931,206	(426,903)	
OTHP	CAGE	44,292,927	OTHPCAGE	-	(862,610)		43,430,317	3.513%	2.964%	18.556%	4,029,390	47,459,707	(4,029,390)	
OTHP	CAGW	17,153,390	OTHPCAGW	-	(1,249,256)		15,904,133	3.681%	3.037%	21.211%	1,686,700	17,590,833	(1,686,700)	
OTHPW	CAGE	41,354,934	OTHPWCAGE	-	-		41,354,934	4.715%	3.305%	42.677%	8,824,619	50,179,552	(8,824,619)	
OTHPW	CAGW	23,133,783	OTHPWCAGW	-	-	62,474	23,196,257	5.060%	3.299%	53.387%	6,191,880	29,388,136	(6,191,880)	
TRNP	CAGE	82,401,907	TRNPCAGE	-	537,989		82,939,896	1.695%	1.731%	-2.125%	(881,210)	82,058,686	881,210	
TRNP	CAGW	28,570,427	TRNPCAGW	-	291,756	484,888	29,347,071	1.772%	1.796%	-1.329%	(194,964)	29,152,107	194,964	
TRNP	JBG	1,369,249	TRNPJBG	-	484		1,369,733	1.668%	1.692%	-1.396%	(9,561)	1,360,172	9,561	
TRNP	SG	32,237	TRNPSG	-	-		32,237	1.667%	1.694%	-1.563%	(252)	31,986	252	
DSTP	CA	7,926,104	DSTPCA	-	51,351		7,977,455	2.684%	2.684%	0.000%	-	7,977,455	0	
DSTP	OR	55,801,154	DSTPOR	-	930,394		56,731,548	2.261%	2.532%	-10.704%	(3,036,142)	53,695,406	3,036,142	
DSTP	WA	14,784,211	DSTPWA	-	191,309	73,322	15,048,842	2.591%	2.764%	-6.261%	(471,097)	14,577,745	471,097	
DSTP	UT	58,055,979	DSTPUT	-	1,486,412		59,542,390	2.540%	2.605%	-2.485%	(739,887)	58,802,503	739,887	
DSTP	ID	7,485,304	DSTPID	-	190,256		7,675,560	2.561%	2.699%	-5.109%	(1,960,568)	5,714,993	1,960,568	
DSTP	WYP	17,347,261	DSTPWYP	-	341,500		17,688,761	2.684%	2.966%	-9.531%	(842,918)	16,845,844	842,918	
DSTP	WYU	3,924,601	DSTPWYU	-	36,999		3,961,601	2.680%	2.990%	-10.369%	(205,381)	3,756,219	205,381	
GNLP	CA	416,454	GNLPCA	-	24,214		440,667	2.012%	1.965%	2.372%	5,227	445,895	(5,227)	
GNLP	CAEE	105,774	GNLPCAEE	-	(18,198)		87,576	3.547%	3.280%	8.133%	3,561	91,138	(3,561)	
GNLP	CAGE	6,906,935	GNLPCAGE	-	96,657		7,003,592	3.494%	3.480%	0.391%	13,687	7,017,278	(13,687)	
GNLP	CAGW	2,975,099	GNLPCAGW	-	21,460		2,996,559	3.712%	3.703%	0.241%	3,617	3,000,176	(3,617)	
GNLP	CN	975,707	GNLPCN	-	651		976,358	6.200%	5.725%	8.306%	40,550	1,016,908	(40,550)	
GNLP	ID	946,966	GNLPID	-	43,185		990,151	2.056%	2.011%	2.241%	11,095	1,001,246	(11,095)	
GNLP	JBG	458,736	GNLPJBG	-	4,736		463,472	2.039%	2.039%	0.016%	37	463,509	(37)	
GNLP	OR	5,345,762	GNLPOR	-	65,073		5,410,836	2.607%	2.573%	1.339%	36,216	5,447,051	(36,216)	
GNLP	SG	1,452	GNLPSG	-	-		1,452	4.300%	4.300%	0.000%	-	1,452	0	
GNLP	SO	14,869,881	GNLPSO	-	203,002	1,117,206	16,190,088	5.420%	5.117%	5.926%	479,750	16,669,839	(479,750)	
GNLP	UT	4,909,594	GNLPUT	-	115,387		5,024,981	2.305%	2.106%	9.416%	236,588	5,261,569	(236,588)	
GNLP	WA	1,146,204	GNLPWA	-	(7,654)		1,138,550	2.418%	2.535%	-4.604%	(26,210)	1,112,340	26,210	
GNLP	WYP	1,970,188	GNLPWYP	-	33,668		2,003,856	2.670%	2.625%	1.740%	17,434	2,021,290	(17,434)	
GNLP	WYU	391,132	GNLPWYU	-	(2,837)		388,294	2.301%	2.225%	3.430%	6,660	394,954	(6,660)	
		<u>721,922,719</u>		<u>(2,281,127)</u>	<u>3,852,165</u>	<u>1,940,252</u>	<u>725,434,010</u>				<u>175,605,810</u>	<u>901,039,820</u>	<u>(175,605,810)</u>	
				Ref. 4.1	Ref. 6.4	Ref. 6.1					Ref.6.6		Ref.6.6.3	
Klamath		<u>6,406,309</u>												
Total		<u>728,329,028</u>												

1) (Rate % Change x Total Normalized Depreciation Expense) / 2

PacifiCorp
 Results of Operations - June 2020
 Depreciation Study Adjustment
 Accelerated Depreciation - Colstrip and Jim Bridger

COLSTRIP AND JIM BRIDGER TRANSMISSION PLANT

	Jim Bridger Dec-20	Colstrip Dec-20
EPIS Balance	14,443,972	1,969,943
Reserve Balance	(3,098,921)	(652,675)
Net Plant Balance	11,345,051	1,317,269
	<u>3</u>	<u>3</u>
	3,781,684	439,090

Depreciate over 3 years
Amount per year

Depreciation Expense

	Account	Factor	CY 2021	Jan21-June21
Jim Bridger Transmission Plant	403TP	JBG	3,781,684	1,890,842
Colstrip Transmission Plant	403TP	CAGW	439,090	219,545

Depreciation Reserve

	Account	Factor	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
Jim Bridger Transmission Plant	108TP	JBG	-	-	-	-	-	-	-	(315,140)	(630,281)	(945,421)	(1,260,561)	(1,575,702)	(1,890,842)
Colstrip Transmission Plant	108TP	CAGW	-	-	-	-	-	-	-	(36,591)	(73,182)	(109,772)	(146,363)	(182,954)	(219,545)

	Expense		YE June 2021	Adjustment	
	Jan21-June21	June 2021			
403TP	1,890,842		1,890,842		Ref. 6.6
403TP	219,545		219,545		Ref. 6.6
108TP		(1,890,842)	(1,890,842)		Ref. 6.6.3
108TP		(219,545)	(219,545)		Ref. 6.6.3

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

Factor	EPIS	Annual Depreciation Existing Rates	Annual Depreciation Stipulated Rates	Difference ¹	Jan21 to Jun21 ²
CA	9,267,353	487,779	677,817	190,038	95,019
CAEE	598,833	28,595	38,904	10,310	5,155
CAGE	47,257,648	2,253,873	2,879,733	625,860	312,930
CAGW	10,178,433	538,616	466,887	(71,729)	(35,865)
IDU	20,144,127	885,765	1,310,322	424,558	212,279
JBG	13,060,551	654,660	790,743	136,084	68,042
OR	66,184,866	4,017,332	3,827,631	(189,700)	(94,850)
SO	13,984,335	665,160	967,562	302,402	151,201
UT	91,822,222	4,807,315	6,344,772	1,537,457	768,729
WA	14,535,181	796,433	669,480	(126,954)	(63,477)
WYP	30,109,015	1,653,731	2,261,522	607,791	303,895
WYU	5,600,003	305,346	406,551	101,205	50,603
Grand Total	322,742,568	17,094,602	20,641,923	3,547,321	1,773,660
			WEBA Allocation	78.30%	1,388,821
			Direct Allocation	21.70%	<u>384,840</u> Ref 6.6.2
					1,773,660
			WEBA Allocation	78.30%	1,388,821
			Capital/Non Utility		<u>505,899</u>
					882,922 Ref 6.6.2

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

2) This is half of the annual depreciation expense difference for January 2021 to June 2021.

7. TAX ADJUSTMENTS

	7.1	7.2	7.3	7.4	7.4.1	7.5	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	PowerTax ADIT Balance	(cont.) PowerTax ADIT Balance	Flow-Through Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	1,999,430	-	1,876,524	-	-	-	-
23 Income Taxes: Federal	(492,550)	255,882	(394,070)	(5,050,262)	(70,738)	(2,098,315)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(4,103,046)	-	-	-	82,819	2,709,989	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(2,596,167)	255,882	1,482,454	(5,050,262)	12,081	611,674	-
29							
30 Operating Rev For Return:	2,596,167	(255,882)	(1,482,454)	5,050,262	(12,081)	(611,674)	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	39,509,674	-	-	-	(1,481,919)	-	(44,360)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(45,349,853)	-	-	-	-	-	-
54							
55 Total Deductions:	(5,840,179)	-	-	-	(1,481,919)	-	(44,360)
56							
57 Total Rate Base:	(5,840,179)	-	-	-	(1,481,919)	-	(44,360)
58							
59							
60 Estimated ROE impact	0.674%	-0.059%	-0.341%	1.161%	0.016%	-0.141%	0.001%
61 Estimated Price Change	(4,016,184)	340,006	1,969,829	(6,710,598)	(127,692)	812,770	(4,303)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,999,430)	-	(1,876,524)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(1,218,485)	(1,218,485)	-	-	-	-	-
70 Schedule "M" Additions	22,484,335	-	-	-	(336,848)	(9,991,975)	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	21,703,390	1,218,485	(1,876,524)	-	(336,848)	(9,991,975)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	21,703,390	1,218,485	(1,876,524)	-	(336,848)	(9,991,975)	-
77							
78 Federal Income Tax - Calculated	4,557,712	255,882	(394,070)	-	(70,738)	(2,098,315)	-
79 Adjustments to Calculated Tax:							
80 Renewable Energy Tax Credits	(5,050,262)	-	-	(5,050,262)	-	-	-
81 Federal Income Taxes	(492,550)	255,882	(394,070)	(5,050,262)	(70,738)	(2,098,315)	-

	7.5.1	7.6	7.7	7.8	7.9	7.10	7.10.1
	(cont.) Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	EDIT Balance Adjustment	WA Low Income Tax Credit Adjustment	Depreciation Study Tax Adjustment	(cont.) Depreciation Study Tax Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	118,139	-	4,767	-	-
23 Income Taxes: Federal	-	-	(24,809)	-	(1,001)	6,871,388	19,375
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(381,027)	1,552,812	-	-	-	(8,044,956)	(22,684)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(381,027)	1,552,812	93,330	-	3,766	(1,173,568)	(3,309)
29							
30 Operating Rev For Return:	381,027	(1,552,812)	(93,330)	-	(3,766)	1,173,568	3,309
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	-	18,812,059	-	14,156,254	-	8,158,380	(113,425)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	(45,349,853)	-	-	-
54							
55 Total Deductions:	-	18,812,059	-	(31,193,599)	-	8,158,380	(113,425)
56							
57 Total Rate Base:	-	18,812,059	-	(31,193,599)	-	8,158,380	(113,425)
58							
59							
60 Estimated ROE impact	0.088%	-0.578%	-0.021%	0.400%	-0.001%	0.167%	0.002%
61 Estimated Price Change	(506,294)	3,888,081	124,013	(3,025,768)	5,004	(768,033)	(15,399)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	(118,139)	-	(4,767)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	32,720,895	92,263
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	(118,139)	-	(4,767)	32,720,895	92,263
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	(118,139)	-	(4,767)	32,720,895	92,263
77							
78 Federal Income Tax - Calculated	-	-	(24,809)	-	(1,001)	6,871,388	19,375
79 Adjustments to Calculated Tax:							
80 Renewable Energy Tax Credits	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	(24,809)	-	(1,001)	6,871,388	19,375

7.10.2
 (cont. 2)
 Depreciation
 Study Tax
 Adjustment

1	Operating Revenues:	
2	General Business Revenues	-
3	Interdepartmental	-
4	Special Sales	-
5	Other Operating Revenues	-
6	Total Operating Revenues	<u>-</u>
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	<u>-</u>
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:	<u>-</u>
29		
30	Operating Rev For Return:	<u>-</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>
45		
46	Deductions:	
47	Accum Prov For Deprec	-
48	Accum Prov For Amort	-
49	Accum Def Income Tax	22,684
50	Unamortized ITC	-
51	Customer Adv For Const	-
52	Customer Service Deposits	-
53	Miscellaneous Deductions	-
54		
55	Total Deductions:	<u>22,684</u>
56		
57	Total Rate Base:	<u>22,684</u>
58		
59		
60	Estimated ROE impact	0.000%
61	Estimated Price Change	2,200
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	<u>-</u>
73		
74	State Income Taxes	-
75		
76	Taxable Income	<u>-</u>
77		
78	Federal Income Tax - Calculated	-
79	Adjustments to Calculated Tax:	
80	Renewable Energy Tax Credits	-
81	Federal Income Taxes	<u>-</u>

	7.1	7.2	7.3	7.4	7.4.1	7.5	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	PowerTax ADIT Balance	(cont.) PowerTax ADIT Balance	Flow-Through Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	118,139	-	-	-	-	-	-
23 Income Taxes: Federal	(2,036,550)	157,312	-	-	(70,738)	(2,098,315)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	2,411,781	-	-	-	82,819	2,709,989	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	493,370	157,312	-	-	12,081	611,674	-
29							
30 Operating Rev For Return:	(493,370)	(157,312)	-	-	(12,081)	(611,674)	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	12,629,975	-	-	-	(1,481,919)	-	(44,360)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(45,349,853)	-	-	-	-	-	-
54							
55 Total Deductions:	(32,719,878)	-	-	-	(1,481,919)	-	(44,360)
56							
57 Total Rate Base:	(32,719,878)	-	-	-	(1,481,919)	-	(44,360)
58							
59							
60 Estimated ROE impact	0.303%	-0.036%	0.000%	0.000%	0.016%	-0.141%	0.001%
61 Estimated Price Change	(2,518,245)	209,030	-	-	(127,692)	812,770	(4,303)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(118,139)	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(749,104)	(749,104)	-	-	-	-	-
70 Schedule "M" Additions	(10,328,823)	-	-	-	(336,848)	(9,991,975)	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(9,697,858)	749,104	-	-	(336,848)	(9,991,975)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(9,697,858)	749,104	-	-	(336,848)	(9,991,975)	-
77							
78 Federal Income Tax - Calculated	(2,036,550)	157,312	-	-	(70,738)	(2,098,315)	-
79 Adjustments to Calculated Tax:							
80 Renewable Energy Tax Credits	-	-	-	-	-	-	-
81 Federal Income Taxes	(2,036,550)	157,312	-	-	(70,738)	(2,098,315)	-

	7.5.1	7.6	7.7	7.8	7.9	7.10	7.10.1
	(cont.) Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	EDIT Balance Adjustment	WA Low Income Tax Credit Adjustment	Depreciation Study Tax Adjustment	(cont.) Depreciation Study Tax Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	118,139	-	-	-	-
23 Income Taxes: Federal	-	-	(24,809)	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(381,027)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(381,027)	-	93,330	-	-	-	-
29							
30 Operating Rev For Return:	381,027	-	(93,330)	-	-	-	-
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	-	-	-	14,156,254	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	(45,349,853)	-	-	-
54							
55 Total Deductions:	-	-	-	(31,193,599)	-	-	-
56							
57 Total Rate Base:	-	-	-	(31,193,599)	-	-	-
58							
59							
60 Estimated ROE impact	0.088%	0.000%	-0.021%	0.400%	0.000%	0.000%	0.000%
61 Estimated Price Change	(506,294)	-	124,013	(3,025,768)	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	(118,139)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	(118,139)	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	(118,139)	-	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	(24,809)	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Renewable Energy Tax Credits	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	(24,809)	-	-	-	-

7.10.2
 (cont. 2)
 Depreciation
 Study Tax
 Adjustment

1	Operating Revenues:	
2	General Business Revenues	-
3	Interdepartmental	-
4	Special Sales	-
5	Other Operating Revenues	-
6	Total Operating Revenues	<u>-</u>
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	<u>-</u>
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:	<u>-</u>
29		
30	Operating Rev For Return:	<u>-</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>
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>
56		
57	Total Rate Base:	<u>-</u>
58		
59		
60	Estimated ROE impact	0.000%
61	Estimated Price Change	-
62		
63		
64	TAX CALCULATION:	
65		
66	Operating Revenue	-
67	Other Deductions	-
68	Interest (AFUDC)	-
69	Interest	-
70	Schedule "M" Additions	-
71	Schedule "M" Deductions	-
72	Income Before Tax	<u>-</u>
73		
74	State Income Taxes	-
75		
76	Taxable Income	<u>-</u>
77		
78	Federal Income Tax - Calculated	-
79	Adjustments to Calculated Tax:	
80	Renewable Energy Tax Credits	-
81	Federal Income Taxes	<u>-</u>

	7.1	7.2	7.3	7.4	7.4.1	7.5	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	PowerTax ADIT Balance	(cont.) PowerTax ADIT Balance	Flow-Through Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	1,881,291	-	1,876,524	-	-	-	-
23 Income Taxes: Federal	1,544,000	98,570	(394,070)	(5,050,262)	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(6,514,828)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(3,089,537)	98,570	1,482,454	(5,050,262)	-	-	-
29							
30 Operating Rev For Return:	3,089,537	(98,570)	(1,482,454)	5,050,262	-	-	-
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	26,879,699	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	26,879,699	-	-	-	-	-	-
56							
57 Total Rate Base:	26,879,699	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.274%	-0.023%	-0.349%	1.189%	0.000%	0.000%	0.000%
61 Estimated Price Change	(1,497,939)	130,976	1,969,829	(6,710,598)	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,881,291)	-	(1,876,524)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(469,381)	(469,381)	-	-	-	-	-
70 Schedule "M" Additions	32,813,158	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	31,401,248	469,381	(1,876,524)	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	31,401,248	469,381	(1,876,524)	-	-	-	-
77							
78 Federal Income Tax - Calculated	6,594,262	98,570	(394,070)	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Renewable Energy Tax Credits	(5,050,262)	-	-	(5,050,262)	-	-	-
81 Federal Income Taxes	1,544,000	98,570	(394,070)	(5,050,262)	-	-	-

	7.5.1	7.6	7.7	7.8	7.9	7.10	7.10.1
	(cont.) Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	EDIT Balance Adjustment	WA Low Income Tax Credit Adjustment	Depreciation Study Tax Adjustment	(cont.) Depreciation Study Tax Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	4,767	-	-
23 Income Taxes: Federal	-	-	-	-	(1,001)	6,871,388	19,375
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	1,552,812	-	-	-	(8,044,956)	(22,684)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	1,552,812	-	-	3,766	(1,173,568)	(3,309)
29							
30 Operating Rev For Return:	-	(1,552,812)	-	-	(3,766)	1,173,568	3,309
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	-	18,812,059	-	-	-	8,158,380	(113,425)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	18,812,059	-	-	-	8,158,380	(113,425)
56							
57 Total Rate Base:	-	18,812,059	-	-	-	8,158,380	(113,425)
58							
59							
60 Estimated ROE impact	0.000%	-0.662%	0.000%	0.000%	-0.001%	0.140%	0.003%
61 Estimated Price Change	-	3,888,081	-	-	5,004	(768,033)	(15,399)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	(4,767)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	32,720,895	92,263
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	(4,767)	32,720,895	92,263
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	(4,767)	32,720,895	92,263
77							
78 Federal Income Tax - Calculated	-	-	-	-	(1,001)	6,871,388	19,375
79 Adjustments to Calculated Tax:							
80 Renewable Energy Tax Credits	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	-	-	(1,001)	6,871,388	19,375

7.10.2
 (cont. 2)
 Depreciation
 Study Tax
 Adjustment

1	Operating Revenues:	
2	General Business Revenues	-
3	Interdepartmental	-
4	Special Sales	-
5	Other Operating Revenues	-
6	Total Operating Revenues	<u>-</u>
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	<u>-</u>
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:	<u>-</u>
29		
30	Operating Rev For Return:	<u>-</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>
45		
46	Deductions:	
47	Accum Prov For Deprec	-
48	Accum Prov For Amort	-
49	Accum Def Income Tax	22,684
50	Unamortized ITC	-
51	Customer Adv For Const	-
52	Customer Service Deposits	-
53	Miscellaneous Deductions	-
54		
55	Total Deductions:	<u>22,684</u>
56		
57	Total Rate Base:	<u>22,684</u>
58		
59		
60	Estimated ROE impact	0.000%
61	Estimated Price Change	2,200
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	<u>-</u>
73		
74	State Income Taxes	-
75		
76	Taxable Income	<u>-</u>
77		
78	Federal Income Tax - Calculated	-
79	Adjustments to Calculated Tax:	
80	Renewable Energy Tax Credits	-
81	Federal Income Taxes	<u>-</u>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Interest Expense - Restating	427	RES	(749,104)	WA	Situs	(749,104)	Below
Other Interest Expense - Pro forma	427	PRO	<u>(469,381)</u>	WA	Situs	<u>(469,381)</u>	Below
			<u><u>(1,218,485)</u></u>			<u><u>(1,218,485)</u></u>	2.20
Adjustment Detail:							
Restating:							
Jurisdiction Specific Adjusted Rate Base						864,842,106	1.0
Weighted Cost of Debt:						<u>2.634%</u>	2.1
Trued-up Interest Expense						<u>22,780,789</u>	1.0
Unadjusted Interest Expense						<u>23,529,892</u>	2.20
Restating Interest True-up Adjustment						<u><u>(749,104)</u></u>	1.0
Pro forma:							
Jurisdiction Specific Adjusted Rate Base						847,022,685	2.2
Weighted Cost of Debt:						<u>2.634%</u>	2.1
Trued-up Interest Expense						<u>22,311,408</u>	2.20
Restated Interest Expense						<u>22,780,789</u>	1.0
Total Pro forma Interest True-up Adjustment						<u><u>(469,381)</u></u>	1.0

Description of Adjustment

This restating and pro forma adjustment details the adjustment to interest expense required to synchronize the test period expense with rate base. This is done by multiplying normalized Washington net rate base by the Company's weighted cost of debt in this case. This adjustment is calculated in two parts. First, the interest expense is calculated for all of the restating adjustments included in this filing. Second, the interest expense is calculated for all of the adjustments within the filing, including those that are pro forma in nature.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes Other Than Income	408	PRO	27,113,062	GPS	6.921%	1,876,524	7.2.1

Description of Adjustment

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

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

FERC Account	G/L Account	Co. Code	Total	Ref
408.15	579000	1000	151,634,298	
Total Accrued Property Tax - 12 Months End. June 2020			<u>151,634,298</u>	
Full Year 2020 Estimate			160,301,570	
Less: Expense Through 6/30/2020			<u>77,261,210</u>	
Estimated Property Tax Exp for 6 Months Ending 12/31/2020			83,040,360	
Plus: One Half of 2021 Property Tax Estimate of \$191,414,000			<u>95,707,000</u>	
Estimated Property Tax Expense for 12 Months Ending 6/30/2021			<u>178,747,360</u>	
Less: Property Tax Expense for 12 Months Ended 6/30/2020			<u>(151,634,298)</u>	
Incremental Adjustment to Property Taxes			<u><u>27,113,062</u></u>	Ref. 7.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
FED Renewable Energy Tax Credit	40910	PRO	(32,621,110)	CAGW	22.472%	(7,330,467)	7.3.1
Remove from Base Period:							
FED Renewable Energy Tax Credit	40910	PRO	10,147,077	CAGW	22.472%	2,280,205	7.3.1

Description of Adjustment

The Company is entitled to recognize a federal income tax credit as a result of placing renewable generating plants in service. The tax credit is based on the kilowatt-hours generated by a qualified facility during the facility's first ten years of service. This pro forma adjustment reflects this credit based on the qualifying production as modeled in GRID for the pro forma net power cost study for 12 months ending June 2021.

PacifiCorp
Results of Operations - June 2020
Renewable Energy Tax Credit
WCA

Base Period - June 2020

Description	FED	Expiration	Repowering	Available	Total	Factor (inflated tax per unit)	
	Amount	Date	Date	kWh	Available kWh	Credit	
Wind/Geothermal							
Goodnoe KWh	96,408,935	12/17/2017	10/1/2019	96,408,935	96,408,935	0.025	2,410,223
Leaning Juniper 1 KWh	126,457,963	9/13/2016	10/1/2019	126,457,963	126,457,963	0.025	3,161,449
Leaning Juniper Indemnity	-	9/13/2016	10/1/2019	-	-	0.025	-
Marengo I KWh	126,343,891	8/2/2017	11/1/2019	126,343,891	126,343,891	0.025	3,158,597
Marengo II KWh	56,672,322	6/25/2018	11/1/2019	56,672,322	56,672,322	0.025	1,416,808
Total KWh Production	405,883,111			405,883,111	405,883,111		10,147,077
Total Credit							10,147,077

Pro Forma Period - June 2021

Description	FED	Repower In-Svc	Repowering	Available	Total	Factor (inflated tax per unit)	
	Amount	Date	Date	kWh	Available kWh	Credit	
Wind/Geothermal							
Goodnoe KWh	284,568,641	10/1/2019	9/29/2019	284,568,641	284,568,641	0.025	7,114,216
Leaning Juniper 1 KWh	299,845,792	10/1/2019	8/4/2019	299,845,792	299,845,792	0.025	7,496,145
Leaning Juniper Indemnity	-	10/1/2019	8/4/2019	-	-	0.025	-
Marengo I KWh	488,076,922	11/1/2019	11/10/2019	488,076,922	488,076,922	0.025	12,201,923
Marengo II KWh	232,353,037	11/1/2019	11/10/2019	232,353,037	232,353,037	0.025	5,808,826
Total KWh Production	1,304,844,392			1,304,844,392	1,304,844,392		32,621,110
Total Credit							32,621,110

Difference

Description	FED	Expiration	Repowering	Available	Total	Factor (inflated tax per unit)	
	Amount	Date	Date	kWh	Available kWh	Credit	
Wind/Geothermal							
Goodnoe KWh	188,159,706	12/17/2017	9/29/2019	188,159,706	188,159,706		4,703,993
Leaning Juniper 1 KWh	173,387,829	9/13/2016	8/4/2019	173,387,829	173,387,829		4,334,696
Leaning Juniper Indemnity	-	9/13/2016	8/4/2019	-	-		-
Marengo I KWh	361,733,031	8/2/2017	11/10/2019	361,733,031	361,733,031		9,043,326
Marengo II KWh	175,680,715	6/25/2018	11/10/2019	175,680,715	175,680,715		4,392,018
Total KWh Production	898,961,281			898,961,281	898,961,281		22,474,033
Total Credit							22,474,033

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Tax:							
Remove AMA Balances:							
California	282	RES	63,294,081	CA	Situs	-	
Idaho	282	RES	165,525,099	ID	Situs	-	
Other	282	RES	52,741,036	OTHER	0.000%	-	
Oregon	282	RES	734,504,353	OR	Situs	-	
Utah	282	RES	1,262,886,061	UT	Situs	-	
Washington	282	RES	181,622,506	WA	Situs	181,622,506	
Wyoming	282	RES	415,390,631	WY-ALL	Situs	-	
PP&E Adjustment - SNP	282	RES	(3,628,243)	SNP	6.365%	(230,949)	
PP&E Adjustment - CIAC	282	RES	-	CIAC	6.341%	-	
PP&E Adjustment - SG	282	RES	(12,268,600)	SG	7.880%	(966,812)	
PP&E Adjustment - JBG	282	RES	-	JBG	22.472%	-	
PP&E Adjustment - SNPD	282	RES	738,772	SNPD	6.341%	46,843	
PP&E Adjustment - SO	282	RES	114,478	SO	6.921%	7,923	
PP&E Adjustment - OTHER	282	RES	2,582,126	OTHER	0.000%	-	
PP&E Adjustment - NUTIL	282	RES	495,429	NUTIL	0.000%	-	
Add End of Period Balances:							
California	282	RES	(63,550,162)	CA	Situs	-	
Idaho	282	RES	(166,197,608)	ID	Situs	-	
Other	282	RES	(52,043,719)	OTHER	0.000%	-	
Oregon	282	RES	(720,981,437)	OR	Situs	-	
Utah	282	RES	(1,268,741,518)	UT	Situs	-	
Washington	282	RES	(182,573,072)	WA	Situs	(182,573,072)	
Wyoming	282	RES	(417,481,271)	WY-ALL	Situs	-	
Remove State Deferred Balance	282	RES	-	WA	Situs	-	
PP&E Adjustment - DITBAL	282	RES	-	DITBAL	6.365%	-	
PP&E Adjustment - SNP	282	RES	-	SNP	6.365%	-	
PP&E Adjustment - SG	282	RES	8,846,770	SG	7.880%	697,159	
PP&E Adjustment - SNPD	282	RES	(1,348,706)	SNPD	6.341%	(85,517)	
PP&E Adjustment - SO	282	RES	-	SO	6.921%	-	
PP&E Adjustment - NUTIL	282	RES	303,026	NUTIL	0.000%	-	
			<u>230,032</u>			<u>(1,481,919)</u>	7.4.2
Schedule M Adjustment	SCHMAT	RES	(4,890,414)	SCHMDEXP	6.888%	(336,848)	
Schedule M Adjustment	SCHMAT	RES	4,890,414	UT	Situs	-	
Deferred Income Tax Expense	41110	RES	1,202,387	SCHMDEXP	6.888%	82,819	
Deferred Income Tax Expense	41110	RES	(1,202,387)	UT	Situs	-	

Description of Adjustment

This adjustment reflects the accumulated deferred income tax balances for property on a jurisdictional basis as maintained in the PowerTax System reflected at End of Period. This adjustment also reallocates the tax schedule M addition of book depreciation related to Utah's acceleration of the Dave Johnston thermal generation plant.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	RES	(160,022,478)	SCHMDEXP	6.8879%	(11,022,219)	
Schedule M Adjustment	SCHMAT	RES	160,022,478	OR	Situs	-	
Deferred Income Tax Expense	41110	RES	39,344,086	SCHMDEXP	6.8879%	2,709,989	
Deferred Income Tax Expense	41110	RES	(39,344,086)	OR	Situs	-	
Schedule M Adjustment	SCHMAT	RES	1,012,874	WA	Situs	1,012,874	
Schedule M Adjustment	SCHMAT	RES	(1,012,874)	OTHER	0.0000%	-	
Schedule M Adjustment	SCHMAT	RES	250,977	SO	6.9211%	17,370	
Schedule M Adjustment	SCHMAT	RES	(250,977)	OTHER	0.0000%	-	

Description of Adjustment

This adjustment reflects the accumulated deferred income tax balances for property on a jurisdictional basis as maintained in the PowerTax System reflected at End of Period. This adjustment also reallocates the tax schedule M addition of book depreciation related to Utah's acceleration of the Dave Johnston thermal generation plant.

PacifiCorp
Results of Operations - June 2020
ADIT Balance Adjustment - AMA restated to EOP

Book Tax Difference		Total Company			STATE Allocation
Description	#	Unadjusted - AMA	Adjustment	Adjusted Utility - YE	WCA Factor
Accumulated Deferred Income Taxes (CA) - YE	**	0	(63,550,162)	(63,550,162)	CA
Accumulated Deferred Income Taxes (IDU) - YE	**	0	(166,197,608)	(166,197,608)	IDU
Accumulated Deferred Income Taxes (OTHER) - YE	**	0	(52,043,719)	(52,043,719)	OTHER
Accumulated Deferred Income Taxes (OR) - YE	**	0	(720,981,437)	(720,981,437)	OR
Accumulated Deferred Income Taxes (UT) - YE	**	0	(1,268,741,518)	(1,268,741,518)	UT
Accumulated Deferred Income Taxes (WA) - YE	**	0	(182,573,072)	(182,573,072)	WA
Accumulated Deferred Income Taxes (WY) - YE	**	0	(417,481,271)	(417,481,271)	WYP
Remove State Deferred Balance	**	0	0	0	WA
PP&E Adjustment - YE - CAEE	**	0	0	0	CAEE
PP&E Adjustment - YE - CAGW	**	0	0	0	CAGW
PP&E Adjustment - YE - SNP	**	0	0	0	SNP
PP&E Adjustment - YE - CIAC	**	0	0	0	CIAC
PP&E Adjustment - YE - SG	**	0	8,846,770	8,846,770	SG
PP&E Adjustment - YE - JBG	**	0	0	0	JBG
PP&E Adjustment - YE - SNPD	**	0	(1,348,706)	(1,348,706)	SNPD
PP&E Adjustment - YE - OTHER	**	0	0	0	OTHER
PP&E Adjustment - YE - NUTIL	**	0	303,026	303,026	NUTIL
PP&E Adjustment - YE - SO	**	0	0	0	SO
PP&E Adjustment - YE - DITBAL	**	0	0	0	DITBAL
Rounding	**	0	0	0	DITBAL
Accumulated Deferred Income Taxes (CA) - AMA	**	(63,294,081)	63,294,081	0	CA
Accumulated Deferred Income Taxes (IDU) - AMA	**	(165,525,099)	165,525,099	0	IDU
Accumulated Deferred Income Taxes (OTHER) - AMA	**	(52,741,036)	52,741,036	0	OTHER
Accumulated Deferred Income Taxes (OR) - AMA	**	(734,504,353)	734,504,353	0	OR
Accumulated Deferred Income Taxes (UT) - AMA	**	(1,262,886,061)	1,262,886,061	0	UT
Accumulated Deferred Income Taxes (WA) - AMA	**	(181,622,506)	181,622,506	0	WA
Accumulated Deferred Income Taxes (WY) - AMA	**	(415,390,631)	415,390,631	0	WYP
PP&E Adjustment - AMA - CAEE	**	0	0	0	CAEE
PP&E Adjustment - AMA - SNP	**	3,628,243	(3,628,243)	0	SNP
PP&E Adjustment - AMA - CIAC	**	0	0	0	CIAC
PP&E Adjustment - AMA - SG	**	12,268,600	(12,268,600)	0	SG
PP&E Adjustment - AMA - JBG	**	0	0	0	JBG
PP&E Adjustment - AMA - SNPD	**	(738,772)	738,772	0	SNPD
PP&E Adjustment - AMA - OTHER	**	(2,582,126)	2,582,126	0	OTHER
PP&E Adjustment - AMA - NUTIL	**	(495,429)	495,429	0	NUTIL
PP&E Adjustment - AMA - SO	**	(114,478)	114,478	0	SO
		(2,863,997,729)	230,032	(2,863,767,697)	
			Ref. 7.4		

PacifiCorp
Washington Results of Operations - June 2020
Flow-Through Adjustment

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Accum Def Inc Tax Balance	190	RES	(2,757,561)	BADDEBT	11.5593%	(318,756)	
Accum Def Inc Tax Balance	190	RES	(32,356,398)	CAEE	0.0000%	-	
Accum Def Inc Tax Balance	190	RES	-	CAGE	0.0000%	-	
Accum Def Inc Tax Balance	190	RES	(90,629)	CAGW	22.4715%	(20,366)	
Accum Def Inc Tax Balance	190	RES	(2,132,164)	JBE	23.0278%	(490,991)	
Accum Def Inc Tax Balance	190	RES	(4,982,748)	SG	7.8804%	(392,659)	
Accum Def Inc Tax Balance	190	RES	(1,476,494)	SNPD	6.3407%	(93,620)	
Accum Def Inc Tax Balance	190	RES	(27,162,026)	SO	6.9211%	(1,879,912)	
Accum Def Inc Tax Balance	190	RES	(42,135)	CA	Situs	-	
Accum Def Inc Tax Balance	190	RES	-	FERC	Situs	-	
Accum Def Inc Tax Balance	190	RES	(2,330,385)	OR	Situs	-	
Accum Def Inc Tax Balance	190	RES	(219,497)	ID	Situs	-	
Accum Def Inc Tax Balance	190	RES	(30,177,494)	OTHER	0.0000%	-	
Accum Def Inc Tax Balance	190	RES	(2,008,198)	UT	Situs	-	
Accum Def Inc Tax Balance	190	RES	(275,600)	WY-ALL	Situs	-	
Accum Def Inc Tax Balance	190	RES	(241,976)	WA	Situs	(241,976)	
Total Account 190			<u>(106,253,305)</u>			<u>(3,438,280)</u>	7.5.2
Accum Def Inc Tax Balance	282	RES	(142,351)	CAEE	0.0000%	-	
Accum Def Inc Tax Balance	282	RES	298,254	ID	Situs	-	
Accum Def Inc Tax Balance	282	RES	695,810	CAGE	0.0000%	-	
Accum Def Inc Tax Balance	282	RES	5,462,606	JBE	23.0278%	1,257,919	
Accum Def Inc Tax Balance	282	RES	29,003,642	OR	Situs	-	
Accum Def Inc Tax Balance	282	RES	3,699,538	OTHER	0.0000%	-	
Accum Def Inc Tax Balance	282	RES	1,144,468	SNP	6.3653%	72,849	
Accum Def Inc Tax Balance	282	RES	2,157,491	UT	Situs	-	
Accum Def Inc Tax Balance	282	RES	112,507	WY-ALL	Situs	-	
Accum Def Inc Tax Balance	282	RES	(57,250)	SO	6.9211%	(3,962)	
Total Account 282			<u>42,374,715</u>			<u>1,326,805</u>	7.5.2
Accum Def Inc Tax Balance	283	RES	41,941,515	CAEE	0.0000%	-	
Accum Def Inc Tax Balance	283	RES	1,149,569	CAGE	0.0000%	-	
Accum Def Inc Tax Balance	283	RES	786,690	CAGW	22.4715%	176,781	
Accum Def Inc Tax Balance	283	RES	3,571,757	GPS	6.9211%	247,205	
Accum Def Inc Tax Balance	283	RES	72,971	JBE	23.0278%	16,804	
Accum Def Inc Tax Balance	283	RES	59,116	SG	7.8804%	4,659	
Accum Def Inc Tax Balance	283	RES	976,377	SNP	6.3653%	62,149	
Accum Def Inc Tax Balance	283	RES	22,329,850	SO	6.9211%	1,545,472	
Accum Def Inc Tax Balance	283	RES	(528,214)	CA	Situs	-	
Accum Def Inc Tax Balance	283	RES	(252,728)	ID	Situs	-	
Accum Def Inc Tax Balance	283	RES	1,450,133	OR	Situs	-	
Accum Def Inc Tax Balance	283	RES	33,834,915	OTHER	0.0000%	-	
Accum Def Inc Tax Balance	283	RES	5,207,271	UT	Situs	-	
Accum Def Inc Tax Balance	283	RES	14,044	WA	Situs	14,044	
Accum Def Inc Tax Balance	283	RES	(311,041)	WY-ALL	Situs	-	
Accum Def Inc Tax Balance	283	RES	2,907,032	WY-ALL	Situs	-	
Total Account 283			<u>113,209,257</u>			<u>2,067,114</u>	7.5.2

Description of Adjustment

This restating adjustment reflects the removal of the June 2020 balances for all non-property-related deferred taxes. The associated deferred tax expenses are removed as well. This in effect flows through to income the current tax impacts on these items.

PacifiCorp
Washington Results of Operations - June 2020
(cont.) Flow-Through Adjustment

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Deferred Income Tax Expense	41010	RES	-	CN	6.8968%	-	
Deferred Income Tax Expense	41010	RES	(1,242,886)	CAEE	0.0000%	-	
Deferred Income Tax Expense	41010	RES	(230,726)	CAGE	0.0000%	-	
Deferred Income Tax Expense	41010	RES	(249,218)	CAGW	22.4715%	(56,003)	
Deferred Income Tax Expense	41010	RES	(853,180)	JBE	23.0278%	(196,469)	
Deferred Income Tax Expense	41010	RES	(4,297,964)	SO	6.9211%	(297,467)	
Deferred Income Tax Expense	41010	RES	(200,623)	CA	Situs	-	
Deferred Income Tax Expense	41010	RES	230,807	ID	Situs	-	
Deferred Income Tax Expense	41010	RES	274,882	OR	Situs	-	
Deferred Income Tax Expense	41010	RES	(5,052,175)	OTHER	0.0000%	-	
Deferred Income Tax Expense	41010	RES	(83,199)	SG	7.8804%	(6,556)	
Deferred Income Tax Expense	41010	RES	(82,166)	SNP	6.3653%	(5,230)	
Deferred Income Tax Expense	41010	RES	135,157	SNPD	6.3407%	8,570	
Deferred Income Tax Expense	41010	RES	743,273	UT	Situs	-	
Deferred Income Tax Expense	41010	RES	318,875	WY-ALL	Situs	-	
Deferred Income Tax Expense	41010	RES	762,235	WY-ALL	Situs	-	
Total 41010			<u>(9,826,908)</u>			<u>(553,155)</u>	7.5.3
Deferred Income Tax Expense	41110	RES	1,041,845	BADDEBT	11.5593%	120,430	
Deferred Income Tax Expense	41110	RES	1,866,780	CAEE	0.0000%	-	
Deferred Income Tax Expense	41110	RES	2,219	CAGE	0.0000%	-	
Deferred Income Tax Expense	41110	RES	(25,894)	CAGW	22.4715%	(5,819)	
Deferred Income Tax Expense	41110	RES	(703,993)	GPS	6.9211%	(48,724)	
Deferred Income Tax Expense	41110	RES	189,651	JBE	23.0278%	43,672	
Deferred Income Tax Expense	41110	RES	1,084,092	SG	7.8804%	85,431	
Deferred Income Tax Expense	41110	RES	143,209	SNP	6.3653%	9,116	
Deferred Income Tax Expense	41110	RES	2,950,710	SO	6.9211%	204,222	
Deferred Income Tax Expense	41110	RES	196,141	CA	Situs	-	
Deferred Income Tax Expense	41110	RES	33,285	ID	Situs	-	
Deferred Income Tax Expense	41110	RES	196,744	OR	Situs	-	
Deferred Income Tax Expense	41110	RES	(3,542,644)	OTHER	0.0000%	-	
Deferred Income Tax Expense	41110	RES	(71,621)	UT	Situs	-	
Deferred Income Tax Expense	41110	RES	(236,200)	WA	Situs	(236,200)	
Deferred Income Tax Expense	41110	RES	68,813	WY-ALL	Situs	-	
Total 41110			<u>3,193,137</u>			<u>172,128</u>	7.5.3
Net Deferred Tax Expense Change			<u>3,955,372</u>			<u>172,128</u>	

Description of Adjustment

This restating adjustment reflects the removal of the June 2020 balances for all non-property-related deferred taxes. The associated deferred tax expenses are removed as well. This in effect flows through to income the current tax impacts on these items.

	Factor	Total Company				
		Unadjusted	Adj for Flow-thru	Reporting Period		
190	CA	190CA	6,213,551	(42,135)	6,171,416	
	FERC	190FERC	1,986	0	1,986	
	IDU	190IDU	16,334,468	(219,497)	16,114,971	
	OR	190OR	61,979,015	(2,330,385)	59,648,630	
	OTHER	190OTHER	47,991,846	(30,177,494)	17,814,352	
	UT	190UT	114,260,652	(2,008,198)	112,252,454	
	WA	190WA	28,897,448	(241,976)	28,655,472	
	WYP	190WYP	37,534,329	(275,600)	37,258,729	
	WYU	190WYU	7,441,416	0	7,441,416	
			320,654,711	(35,295,285)	285,359,426	
		BADDEBT	190BADDEBT	2,757,561	(2,757,561)	0
		CAEE	190CAEE	32,356,398	(32,356,398)	0
		CAGE	190CAGE	17,365,350	0	17,365,350
		CAGW	190CAGW	90,629	(90,629)	0
		DITBAL	190DITBAL	0	0	0
		GPS	190GPS	0	0	0
		JBE	190JBE	(9,151,926)	(2,132,164)	(11,284,090)
		NREG	190NREG	403,685,980	0	403,685,980
		SCHMDEXP	190SCHMDEXP	0	0	0
		SE	190SE	0	0	0
		SG	190SG	4,982,748	(4,982,748)	0
		SNP	190SNP	0	0	0
		SNPD	190SNPD	1,476,494	(1,476,494)	0
		SO	190SO	27,162,026	(27,162,026)	0
		TAXDEPR	190TAXDEPR	0	0	0
		TROJD	190TROJD	0	0	0
				801,379,971	(106,253,306)	695,126,666
281	CA	281CA	0	0	0	
	FERC	281FERC	0	0	0	
	IDU	281IDU	0	0	0	
	OR	281OR	0	0	0	
	OTHER	281OTHER	0	0	0	
	UT	281UT	0	0	0	
	WA	281WA	0	0	0	
	WYP	281WYP	0	0	0	
	WYU	281WYU	0	0	0	
			0	0	0	
		NREG	281NREG	0	0	0
		SCHMDEXP	281SCHMDEXP	0	0	0
		SE	281SE	0	0	0
		SG	281SG	(172,626,641)	0	(172,626,641)
		SNP	281SNP	0	0	0
			(172,626,641)	0	(172,626,641)	
282	CA	282CA	0	0	0	
	FERC	282FERC	0	0	0	
	IDU	282IDU	(298,254)	298,254	0	
	OR	282OR	(29,003,642)	29,003,642	0	
	OTHER	282OTHER	4,981,197	3,699,538	8,680,735	
	UT	282UT	(2,157,491)	2,157,491	0	
	WA	282WA	0	0	0	
	WYP	282WYP	(112,507)	112,507	0	
	WYU	282WYU	0	0	0	
			(26,590,697)	35,271,432	8,680,735	
		BADDEBT	282BADDEBT	0	0	0
		CAEE	282CAEE	142,351	(142,351)	0
		CAGE	282CAGE	(695,810)	695,810	0
		CAGW	282CAGW	0	0	0
		CIAC	282CIAC	0	0	0
		CN	282CN	0	0	0
		DITBAL	282DITBAL	(3,281,474,570)	0	(3,281,474,570)
		GPS	282GPS	0	0	0
		JBE	282JBE	(5,462,606)	5,462,606	0
		JBG	282JBG	0	0	0
		NREG	282NREG	663,135,371	0	663,135,371
	SCHMDEXP	282SCHMDEXP	0	0	0	
	SE	282SE	0	0	0	
	SG	282SG	0	0	0	
	SNP	282SNP	(1,144,468)	1,144,468	0	
	SNPD	282SNPD	0	0	0	
	SO	282SO	57,250	(57,250)	0	
	TAXDEPR	282TAXDEPR	0	0	0	
	TROJD	282TROJD	0	0	0	
			(2,652,033,179)	42,374,715	(2,609,658,464)	
283	CA	283CA	528,214	(528,214)	0	
	FERC	283FERC	0	0	0	
	IDU	283IDU	252,728	(252,728)	0	
	OR	283OR	(1,450,133)	1,450,133	0	
	OTHER	283OTHER	(33,834,915)	33,834,915	0	
	UT	283UT	(5,207,271)	5,207,271	0	
	WA	283WA	512,660	14,044	526,704	
	WYP	283WYP	(2,907,032)	2,907,032	0	
	WYU	283WYU	311,041	(311,041)	0	
			(41,794,708)	42,321,412	526,704	
		BADDEBT	283BADDEBT	0	0	0
		CAEE	283CAEE	(41,941,515)	41,941,515	0
		CAGE	283CAGE	(1,149,569)	1,149,569	0
		CAGW	283CAGW	(786,690)	786,690	0
		GPS	283GPS	(3,571,757)	3,571,757	0
		JBE	283JBE	(72,971)	72,971	0
		NREG	283NREG	(184,577,713)	0	(184,577,713)
		SCHMDEXP	283SCHMDEXP	0	0	0
		SE	283SE	0	0	0
		SG	283SG	(59,116)	59,116	0
		SNP	283SNP	(976,377)	976,377	0
	SNPD	283SNPD	0	0	0	
	SO	283SO	(22,329,850)	22,329,850	0	
	TAXDEPR	283TAXDEPR	0	0	0	
	TROJD	283TROJD	0	0	0	
			(297,260,266)	113,209,257	(184,051,009)	
			(2,320,540,115)	49,330,667	(2,271,209,448)	
285	ITC84	255ITC84	0	0	0	
	ITC85	255ITC85	0	0	0	
	ITC86	255ITC86	0	0	0	
	ITC88	255ITC88	0	0	0	
	ITC89	255ITC89	0	0	0	
	ITC90	255ITC90	(28,146)	0	(28,146)	
	IDU	255IDU	0	0	0	
	SG	255SG	(210,680)	0	(210,680)	
	NREG	255NREG	(11,229,370)	0	(11,229,370)	
		(11,468,196)	0	(11,468,196)		

Reconciliation to JAM:					
Less: NREG in 190, 281, 282, & 283		882,243,638	0	882,243,638	
ADIT 190, 281, 282, & 283 without NREG		(3,202,783,753)	49,330,667	(3,153,453,086)	

Factor			Total Company		
			Unadjusted	Adj for Flow-thru	Reporting Period
Debits	CA	41010CA	200,623	(200,623)	0
	FERC	41010FERC	0	0	0
	IDU	41010IDU	(230,807)	230,807	0
	OR	41010OR	(274,882)	274,882	0
	OTHER	41010OTHER	5,052,175	(5,052,175)	0
	UT	41010UT	(743,273)	743,273	0
	WA	41010WA	0	0	0
	WYP	41010WYP	(318,875)	318,875	0
	WYU	41010WYU	(762,235)	762,235	0
			2,922,726	(2,922,726)	0
	BADDEBT	41010BADDEBT	0	0	0
	CAEE	41010CAEE	1,242,886	(1,242,886)	0
	CAGE	41010CAGE	328,046	(230,726)	97,320
	CAGW	41010CAGW	181,111	(249,218)	(68,107)
	CIAC	41010CIAC	0	0	0
	CN	41010CN	0	0	0
	GPS	41010GPS	20,769,462	0	20,769,462
	JBE	41010JBE	1,991,548	(853,180)	1,138,368
	JBG	41010JBG	0	0	0
	NREG	41010NREG	(9,738,281)	9,552,728	(185,553)
	SCHMDEXP	41010SCHMDEXP	0	0	0
	SE	41010SE	0	0	0
	SG	41010SG	40,978,942	(83,199)	40,895,743
	SGCT	41010SGCT	0	0	0
	SNP	41010SNP	31,893,073	(82,166)	31,810,907
	SNPD	41010SNPD	(135,157)	135,157	0
	SO	41010SO	5,941,345	(4,297,964)	1,643,381
TAXDEPR	41010TAXDEPR	204,752,858	0	204,752,858	
TROJD	41010TROJD	0	0	0	
		301,128,559	(274,180)	300,854,379	
Credits	CA	41110CA	(1,900,351)	196,141	(1,704,210)
	FERC	41110FERC	(4,246,744)	0	(4,246,744)
	IDU	41110IDU	(3,359,850)	33,285	(3,326,565)
	OR	41110OR	(38,598,503)	196,744	(38,401,759)
	OTHER	41110OTHER	2,276,720	(3,542,644)	(1,265,924)
	UT	41110UT	(5,017,283)	(71,621)	(5,088,904)
	WA	41110WA	(3,596,360)	(236,200)	(3,832,560)
	WYP	41110WYP	(4,997,430)	66,078	(4,931,352)
	WYU	41110WYU	(357,593)	2,735	(354,858)
			(59,797,394)	(3,355,482)	(63,152,876)
	BADDEBT	41110BADDEBT	(1,041,845)	1,041,845	0
	CAEE	41110CAEE	(1,866,780)	1,866,780	0
	CAGE	41110CAGE	(342,465)	2,219	(340,246)
	CAGW	41110CAGW	32,615	(25,894)	6,721
	CIAC	41110CIAC	(32,207,881)	0	(32,207,881)
	CN	41110CN	0	0	0
	GPS	41110GPS	703,993	(703,993)	0
	JBE	41110JBE	(4,197,248)	189,651	(4,007,597)
	JBG	41110JBG	0	0	0
	NREG	41110NREG	(82,726,774)	(4,576,663)	(87,303,437)
	SCHMDEXP	41110SCHMDEXP	(244,000,696)	0	(244,000,696)
	SE	41110SE	0	0	0
	SG	41110SG	1,663,379	1,084,092	2,747,471
	SGCT	41110SGCT	0	0	0
	SNP	41110SNP	(20,893,045)	143,209	(20,749,836)
	SNPD	41110SNPD	(583,210)	0	(583,210)
	SO	41110SO	(4,353,691)	2,950,710	(1,402,981)
TAXDEPR	41110TAXDEPR	0	0	0	
TROJD	41110TROJD	0	0	0	
		(449,611,042)	(1,383,526)	(450,994,568)	
		(148,482,483)	(1,657,706)	(150,140,189)	

Reconciliation to JAM:			
Less: NREG	(92,465,055)	4,976,065	(87,488,990)
Schedule M without NREG	(56,017,428)	(6,633,771)	(62,651,199)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Def Inc Tax Expense	41110	PRO	1,552,812	WA	Situs	1,552,812	7.6.1
ADIT Balance	190	PRO	(6,183,723)	WA	Situs	(6,183,723)	7.6.2
ADIT Balance	282	PRO	24,995,782	WA	Situs	24,995,782	7.6.2

Description of Adjustment

This adjustment removes the deferred state income tax expense and associated balances from results since state income tax expense is excluded under the WCA allocation methodology.

PacifiCorp
Results of Operations - June 2020
Remove Deferred State Tax Expense & Balance

Description	Tax Rates	Def Inc Tax Expense	ADIT State Balance
Total Deferred Income Tax Expense Allocated to Washington before removal of State Tax portion		(10,644,722)	
Total Deferred Income Tax Balance Allocated to Washington before removal of State Tax portion			(128,959,238)
Def State Tax Rate in the Combined Deferred Tax Rate	3.587%		
Combined Deferred Tax Rate	24.587%		
Ratio of Deferred State Tax Rate to Combined Deferred Tax rate		14.587621%	14.587621%
Portion of Total Deferred Income Tax Expense related to State		(1,552,812)	
Adjustment to remove the State portion of Def Inc Tax Exp & ADIT		1,552,812	18,812,059
		Ref. 7.6	from 7.6.2

PacifiCorp
Development of Removal of State Deferreds
Twelve Months Ended Balance - June 2020
Washington Allocated

Description	SAP Account	FERC Account	Jun-20 ADIT Bal	Def State Rate	Total Def Rate	Ratio of State Portion	Balance times Rate	Def State Adjustment	Allocation Factors
WA Accelerated Depreciation	287206	190	11,924,624			14.5876%	1,739,516	(1,739,516)	WA
Book Depreciation - PMI	287726	190	(2,598,479)			14.5876%	(379,056)	379,056	WA
Reg Liability - Protected PP&E ARAM - WA (SAP A/C 287065)	287065	190	2,093,005			14.5876%	305,319	(305,319)	WA
Reg Liab - Prot PP&E Edit WA (SAP A/C 287114)	287114	190	24,200,653			14.5876%	3,530,294	(3,530,294)	WA
DTA 705.294 - Reg Liability - Nonprot PP&E EDIT - WA (SAP A/C 287124)	287124	190	6,444,286			14.5876%	940,067	(940,067)	WA
Reg Liability - Excess Deferred Income Taxes - WA	287195	190	326,187			14.5876%	47,583	(47,583)	WA
Total Account 190			42,390,276				6,183,723	(6,183,723)	Ref. 7.6
PP&E Adjustment - CAGW	n/a	282	283,700			14.5876%	41,385	(41,385)	WA
Colstrip #3 Removal	n/a	282	1,801,409			14.5876%	262,782	(262,782)	WA
PP&E Adjustment - DITBAL	n/a	282	-			14.5876%	-	-	WA
PP&E Adjustment - JBG	n/a	282	8,694,368			14.5876%	1,268,300	(1,268,300)	WA
PP&E Adjustment - SG	n/a	282	699,330			14.5876%	102,015	(102,015)	WA
PP&E Adjustment - CN	n/a	282	4,876			14.5876%	711	(711)	WA
PP&E Adjustment - SNP	n/a	282	-			14.5876%	-	-	WA
PP&E Adjustment - SNPD	n/a	282	(85,252)			14.5876%	(12,436)	12,436	WA
PP&E Adjustment - SO	n/a	282	(89,856)			14.5876%	(13,108)	13,108	WA
PP&E Adjustment - WA	n/a	282	(182,658,089)			14.5876%	(26,645,431)	26,645,431	WA
Total Account 282			(171,349,514)				(24,995,782)	24,995,782	Ref. 7.6
				3.5866%	24.5866%	14.5876%		18,812,059	Ref. 7.6.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes - Other	408	RES	118,139	WA	Situs	118,139	Below

Calculation:

Normalized Temperature and Effective Price Change	\$3,050,015
WA Public Utility Tax Rate	3.87340%
Normalized Incremental WA Public Utility Tax	<u><u>118,139</u></u>

Description of Adjustment

This adjustment steps forward the base period expense into the proforma period for the WA Public Utility Tax based on the normalized revenues included in the proforma period.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Other Regulatory Liabilities	254	RES	(15,651,281)	CA	Situs	-	
Other Regulatory Liabilities	254	RES	(189,017,306)	OR	Situs	-	
Other Regulatory Liabilities	254	RES	(45,349,853)	WA	Situs	(45,349,853)	
Other Regulatory Liabilities	254	RES	(43,865,866)	ID	Situs	-	
Other Regulatory Liabilities	254	RES	(338,569,390)	UT	Situs	-	
Other Regulatory Liabilities	254	RES	(106,371,182)	WY-ALL	Situs	-	
			<u>(738,824,877)</u>			<u>(45,349,853)</u>	7.8.1
Accum. Def. Income Tax Balance	190	RES	4,563,537	CA	Situs	-	
Accum. Def. Income Tax Balance	190	RES	40,912,846	OR	Situs	-	
Accum. Def. Income Tax Balance	190	RES	14,156,254	WA	Situs	14,156,254	
Accum. Def. Income Tax Balance	190	RES	12,356,640	ID	Situs	-	
Accum. Def. Income Tax Balance	190	RES	84,668,438	UT	Situs	-	
Accum. Def. Income Tax Balance	190	RES	32,016,753	WY-ALL	Situs	-	
			<u>188,674,468</u>			<u>14,156,254</u>	7.8.1

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 AMA balances that would have been reflected in the Company's unadjusted data.

PacifiCorp
Results of Operations - June 2020
EDIT Balance Adjustment
Average of Monthly Averages Basis

Description	Account	Booked Allocation	Correct Allocation	Adjustment	Ref.
Protected Property EDIT	190CA	4,752,805	8,842,480	4,089,676	
Protected Property EDIT	190OR	53,842,978	100,315,907	46,472,929	
Protected Property EDIT	190WA	12,998,030	24,200,652	11,202,623	
Protected Property EDIT	190ID	12,339,894	22,966,938	10,627,043	
Protected Property EDIT	190UT	94,998,255	176,977,534	81,979,279	
Protected Property EDIT	190WYP	30,183,438	56,213,403	26,029,965	
	Total	209,115,400	389,516,915	180,401,515	
Non-Prot Property EDIT	190CA	532,910	1,006,772	473,862	
Non-Prot Property EDIT	190OR	(29,003,642)	(34,563,724)	(5,560,083)	
Non-Prot Property EDIT	190WA	3,490,654	6,444,286	2,953,632	
Non-Prot Property EDIT	190ID	1,971,568	3,701,165	1,729,597	
Non-Prot Property EDIT	190UT	3,178,095	5,867,253	2,689,158	
Non-Prot Property EDIT	190WYP	7,075,291	13,062,078	5,986,788	
	Total	(12,755,124)	(4,482,171)	8,272,953	
Grand Total		196,360,276	385,034,744	188,674,468	Ref. 7.8
Protected Property EDIT	254CA	(19,330,874)	(35,964,632)	(16,633,759)	
Protected Property EDIT	254OR	(218,993,185)	(408,010,491)	(189,017,306)	
Protected Property EDIT	254WA	(52,866,316)	(98,430,252)	(45,563,936)	
Protected Property EDIT	254ID	(50,189,512)	(93,412,418)	(43,222,906)	
Protected Property EDIT	254UT	(386,382,236)	(719,812,964)	(333,430,728)	
Protected Property EDIT	254WYP	(122,763,773)	(228,634,308)	(105,870,536)	
	Total	(850,525,895)	(1,584,265,066)	(733,739,170)	
Non-Prot Property EDIT	254CA	(5,077,276)	(4,094,798)	982,478	
Non-Prot Property EDIT	254OR	-	-	-	
Non-Prot Property EDIT	254WA	(26,424,643)	(26,210,561)	214,082	
Non-Prot Property EDIT	254ID	(14,410,626)	(15,053,586)	(642,959)	
Non-Prot Property EDIT	254UT	(18,724,958)	(23,863,620)	(5,138,662)	
Non-Prot Property EDIT	254WYP	(52,626,172)	(53,126,818)	(500,646)	
	Total	(117,263,676)	(122,349,383)	(5,085,707)	
Grand Total		(967,789,571)	(1,706,614,449)	(738,824,877)	Ref. 7.8

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes - Other	408	PRO	4,767	WA	Situs	4,767	7.9.1

Description of Adjustment

This pro forma adjustment reflects the known and measurable change to the Public Utility Tax Credit for Low Income Home Energy Assistance Program (LIHEAP) for the 2021 authorized credit amount, per a July 30, 2020 letter from the Washington Department of Revenue.

<u>Description of Tax Credit</u>	<u>Period Used</u>	<u>Ref #</u>
Credit Available for Pro Forma fiscal year ended June 2020	262,917	7.9.2
Credit Used during 2019	-	
FY June 2020 Credit Available for CY ended December 2020	<u>262,917</u>	
 <u>Accrued to date before adjustment:</u>		
March 2020 credit utilized from 2020 letter included in 2020 results	262,917	
Pro Forma level of FY June 2021 Credit to include in Results for 12ME June 2021	<u>258,150</u>	7.9.3
Additional (Credit) or reduction Debit for Pro Forma adjustment	<u>4,767</u>	7.9



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

PACIFICORP D/B/A PACIFIC POWER & LIGHT COMPANY
PACIFIC POWER & LIGHT CO
TAX DEPT
825 NE MULTNOMAH ST STE 1900
PORTLAND OR 97232-2151

July 26, 2019
Letter ID: L0010034304
Account ID: 409-000-070
Account Type: Excise Tax

2020 Low Income Home Energy Assistance Program (LIHEAP) Credit Application Approved

Dear PACIFIC POWER & LIGHT CO,

Your Public Utility Tax Credit Application has been approved

- Your approved credit amount is \$262,916.64.
- You may take this credit on your July 2019 thru June 2020 returns.
- Any unused credit expires on June 30, 2020 and cannot be carried forward.

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

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

How to use this credit

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

If you have questions

If you have any questions regarding this credit, please contact me at (360) 705-6091.

Sincerely,

Angela Phillips
Excise Tax Examiner

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



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

PACIFICORP D/B/A PACIFIC POWER & LIGHT COMPANY
PACIFIC POWER & LIGHT CO
TAX DEPT
825 NE MULTNOMAH ST STE 1900
PORTLAND OR 97232-2151

July 31, 2020
Letter ID: L0013893764
Account ID: 409-000-070
Account Type: Excise Tax

2021 Low Income Home Energy Assistance Program (LIHEAP) Credit Application Approved

Dear PACIFIC POWER & LIGHT CO,

Your Public Utility Tax Credit Application has been approved

- Your approved credit amount is \$258,149.65.
- You may take this credit on your July 2020 thru June 2021 returns.
- Any unused credit expires on June 30, 2021 and cannot be carried forward.

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

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

How to use this credit

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

If you have questions

If you have any questions regarding this credit, please contact me at (360) 705-6075.

Sincerely,

Jun Ma
Excise Tax Examiner

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

gal0168

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Tax:							
Schedule M Additions	SCHMAT	PRO	37,644,787	CAGE	0.000%	-	
Schedule M Additions	SCHMAT	PRO	19,027,188	CAGW	22.472%	4,275,703	
Schedule M Additions	SCHMAT	PRO	127,489,595	JBG	22.472%	28,648,879	
Schedule M Additions	SCHMAT	PRO	5,227	CA	Situs	-	
Schedule M Additions	SCHMAT	PRO	(1,949,473)	ID	Situs	-	
Schedule M Additions	SCHMAT	PRO	(2,999,926)	OR	Situs	-	
Schedule M Additions	SCHMAT	PRO	(503,299)	UT	Situs	-	
Schedule M Additions	SCHMAT	PRO	(497,308)	WA	Situs	(497,308)	
Schedule M Additions	SCHMAT	PRO	(825,483)	WY-ALL	Situs	-	
Schedule M Additions	SCHMAT	PRO	(198,722)	WY-ALL	Situs	-	
Schedule M Additions	SCHMAT	PRO	(252)	SG	7.880%	(20)	
Schedule M Additions	SCHMAT	PRO	479,750	SO	6.921%	33,204	
Schedule M Additions	SCHMAT	PRO	3,561	CAEE	0.000%	-	
Schedule M Additions	SCHMAT	PRO	40,550	CN	6.897%	2,797	
			<u>177,716,197</u>			<u>32,463,255</u>	
Schedule M Deductions	SCHMAT	PRO	1,254,349	ID	Situs	-	
Schedule M Deductions	SCHMAT	PRO	11,554,775	UT	Situs	-	
Schedule M Deductions	SCHMAT	PRO	1,038,602	WY-ALL	Situs	-	
Schedule M Deductions	SCHMAT	PRO	4,526,943	CAGE	0.000%	-	
Schedule M Deductions	SCHMAT	PRO	1,146,519	CAGW	22.472%	257,641	
			<u>19,521,188</u>			<u>257,641</u>	
Deferred Income Tax Expense	41110	PRO	(10,368,594)	CAGE	0.000%	-	
Deferred Income Tax Expense	41110	PRO	(4,960,029)	CAGW	22.472%	(1,114,595)	
Deferred Income Tax Expense	41110	PRO	(31,345,357)	JBG	22.472%	(7,043,785)	
Deferred Income Tax Expense	41110	PRO	(1,285)	CA	Situs	-	
Deferred Income Tax Expense	41110	PRO	170,907	ID	Situs	-	
Deferred Income Tax Expense	41110	PRO	737,580	OR	Situs	-	
Deferred Income Tax Expense	41110	PRO	(2,717,182)	UT	Situs	-	
Deferred Income Tax Expense	41110	PRO	122,271	WA	Situs	122,271	
Deferred Income Tax Expense	41110	PRO	(52,399)	WY-ALL	Situs	-	
Deferred Income Tax Expense	41110	PRO	48,859	WY-ALL	Situs	-	
Deferred Income Tax Expense	41110	PRO	62	SG	7.880%	5	
Deferred Income Tax Expense	41110	PRO	(117,954)	SO	6.921%	(8,164)	
Deferred Income Tax Expense	41110	PRO	(876)	CAEE	0.000%	-	
Deferred Income Tax Expense	41110	PRO	(9,970)	CN	6.897%	(688)	
			<u>(48,493,967)</u>			<u>(8,044,956)</u>	
Accum Deferred Income Tax Bal	282	PRO	10,368,594	CAGE	0.000%	-	
Accum Deferred Income Tax Bal	282	PRO	4,960,029	CAGW	22.472%	1,114,595	
Accum Deferred Income Tax Bal	282	PRO	31,345,357	JBG	22.472%	7,043,785	
Accum Deferred Income Tax Bal	282	PRO	1,285	CA	Situs	-	
Accum Deferred Income Tax Bal	282	PRO	(170,907)	ID	Situs	-	
Accum Deferred Income Tax Bal	282	PRO	(737,580)	OR	Situs	-	
Accum Deferred Income Tax Bal	282	PRO	2,717,182	UT	Situs	-	
			<u>48,483,960</u>			<u>8,158,380</u>	

Description of Adjustment

This adjustment adds into results the tax impacts of the depreciation study adjustment reflected on Page 6.6 - 6.6.6 in this results of operations.

PacifiCorp
Washington Results of Operations - June 2020
(cont.) Depreciation Study Tax Adjustment

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Tax:							
Accum. Def. Income Tax Balance	282	PRO	(122,271)	WA	Situs	(122,271)	
Accum. Def. Income Tax Balance	282	PRO	52,399	WY-ALL	Situs	-	
Accum. Def. Income Tax Balance	282	PRO	(48,859)	WY-ALL	Situs	-	
Accum. Def. Income Tax Balance	282	PRO	(62)	SG	7.8804%	(5)	
Accum. Def. Income Tax Balance	282	PRO	117,954	SO	6.9211%	8,164	
Accum. Def. Income Tax Balance	282	PRO	876	CAEE	0.0000%	-	
Accum. Def. Income Tax Balance	282	PRO	9,970	CN	6.8968%	688	
			<u>10,007</u>			<u>(113,425)</u>	
Schedule M Additions	SCHMAT	PRO	414,063	CAGE	0.0000%	-	
Schedule M Additions	SCHMAT	PRO	113,132	CAGW	22.4715%	25,422	
Schedule M Additions	SCHMAT	PRO	110,183	JBG	22.4715%	24,760	
Schedule M Additions	SCHMAT	PRO	8,141	JBE	23.0278%	1,875	
Schedule M Additions	SCHMAT	PRO	112,304	SG	7.8804%	8,850	
Schedule M Additions	SCHMAT	PRO	63,901	CAEE	0.0000%	-	
Schedule M Additions	SCHMAT	PRO	10,817	CA	Situs	-	
Schedule M Additions	SCHMAT	PRO	16,375	ID	Situs	-	
Schedule M Additions	SCHMAT	PRO	77,777	OR	Situs	-	
Schedule M Additions	SCHMAT	PRO	101,261	UT	Situs	-	
Schedule M Additions	SCHMAT	PRO	17,982	WA	Situs	17,982	
Schedule M Additions	SCHMAT	PRO	24,647	WY-ALL	Situs	-	
Schedule M Additions	SCHMAT	PRO	2,245	WY-ALL	Situs	-	
Schedule M Additions	SCHMAT	PRO	49	OTHER	0.0000%	-	
Schedule M Additions	SCHMAT	PRO	114,755	SO	6.9211%	7,942	
Schedule M Additions	SCHMAT	PRO	63,151	CN	6.8968%	4,355	
Schedule M Additions	SCHMAT	PRO	16,978	SNPD	6.3407%	1,076	
			<u>1,267,762</u>			<u>92,263</u>	
Deferred Income Tax Expense	41110	PRO	(101,804)	CAGE	0.0000%	-	
Deferred Income Tax Expense	41110	PRO	(27,815)	CAGW	22.4715%	(6,250)	
Deferred Income Tax Expense	41110	PRO	(27,090)	JBG	22.4715%	(6,088)	
Deferred Income Tax Expense	41110	PRO	(2,001)	JBE	23.0278%	(461)	
Deferred Income Tax Expense	41110	PRO	(27,612)	SG	7.8804%	(2,176)	
Deferred Income Tax Expense	41110	PRO	(15,711)	CAEE	0.0000%	-	
Deferred Income Tax Expense	41110	PRO	(2,660)	CA	Situs	-	
Deferred Income Tax Expense	41110	PRO	(4,026)	ID	Situs	-	
Deferred Income Tax Expense	41110	PRO	(19,123)	OR	Situs	-	
Deferred Income Tax Expense	41110	PRO	(24,897)	UT	Situs	-	
Deferred Income Tax Expense	41110	PRO	(4,421)	WA	Situs	(4,421)	
Deferred Income Tax Expense	41110	PRO	(6,060)	WY-ALL	Situs	-	
Deferred Income Tax Expense	41110	PRO	(552)	WY-ALL	Situs	-	
Deferred Income Tax Expense	41110	PRO	(12)	OTHER	0.0000%	-	
Deferred Income Tax Expense	41110	PRO	(28,214)	SO	6.9211%	(1,953)	
Deferred Income Tax Expense	41110	PRO	(15,527)	CN	6.8968%	(1,071)	
Deferred Income Tax Expense	41110	PRO	(4,174)	SNPD	6.3407%	(265)	
			<u>(311,699)</u>			<u>(22,684)</u>	

Description of Adjustment

This adjustment adds into results the tax impacts of the depreciation study adjustment reflected on Page 6.6 - 6.6.6 in this results of operations.

PacifiCorp
Washington Results of Operations - June 2020
(cont. 2) Depreciation Study Tax Adjustment

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Accum Deferred Income Tax Bal	282	PRO	101,804	CAGE	0.0000%	-	
Accum Deferred Income Tax Bal	282	PRO	27,815	CAGW	22.4715%	6,250	
Accum Deferred Income Tax Bal	282	PRO	27,090	JBG	22.4715%	6,088	
Accum Deferred Income Tax Bal	282	PRO	2,001	JBE	23.0278%	461	
Accum Deferred Income Tax Bal	282	PRO	27,612	SG	7.8804%	2,176	
Accum Deferred Income Tax Bal	282	PRO	15,711	CAEE	0.0000%	-	
Accum Deferred Income Tax Bal	282	PRO	2,660	CA	Situs	-	
Accum Deferred Income Tax Bal	282	PRO	4,026	ID	Situs	-	
Accum Deferred Income Tax Bal	282	PRO	19,123	OR	Situs	-	
Accum Deferred Income Tax Bal	282	PRO	24,897	UT	Situs	-	
Accum Deferred Income Tax Bal	282	PRO	4,421	WA	Situs	4,421	
Accum Deferred Income Tax Bal	282	PRO	6,060	WY-ALL	Situs	-	
Accum Deferred Income Tax Bal	282	PRO	552	WY-ALL	Situs	-	
Accum Deferred Income Tax Bal	282	PRO	12	OTHER	0.0000%	-	
Accum Deferred Income Tax Bal	282	PRO	28,214	SO	6.9211%	1,953	
Accum Deferred Income Tax Bal	282	PRO	15,527	CN	6.8968%	1,071	
Accum Deferred Income Tax Bal	282	PRO	4,174	SNPD	6.3407%	265	
			<u>311,699</u>			<u>22,684</u>	

Description of Adjustment

This adjustment adds into results the tax impacts of the depreciation study adjustment reflected on Page 6.6 - 6.6.6 in this results of operations.

8. RATE BASE ADJUSTMENTS

	8.1	8.2	8.3	8.4	8.5	8.5.1
	Jim Bridger Mine	Regulatory Asset	Customer	Pro Forma Major	Miscellaneous	(cont.)
Total Normalized	Rate Base	Amortization	Advances for	Plant Additions	Rate Base	Miscellaneous
			Construction			Rate Base
1 Operating Revenues:						
2 General Business Revenues	8,709,056	-	8,709,056	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	21,715	-	21,715	-	-	-
6 Total Operating Revenues	8,730,771	-	8,730,771	-	-	-
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	154,520	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	804,689	-	1,013,932	-	(162,194)	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	1,132,662	-	959,498	-	189,896	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	49,276	-	-	-	-	-
28 Total Operating Expenses:	2,141,147	-	1,973,430	-	27,702	-
29						
30 Operating Rev For Return:	6,589,623	-	6,757,341	-	(27,702)	-
31						
32 Rate Base:						
33 Electric Plant In Service	60,010,824	68,790,108	-	13,412,629	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(5,105,675)	673,649	(47,671)	-	-	(5,731,652)
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	(2,360,952)	-	-	-	(2,039,575)	(321,377)
39 Fuel Stock	(5,912,871)	-	-	-	(5,912,871)	-
40 Material & Supplies	(9,543,931)	-	-	-	(9,543,931)	-
41 Working Capital	16,518,468	-	-	-	(1,612,591)	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	53,605,864	69,463,757	(47,671)	13,412,629	(19,108,968)	(6,053,029)
45						
46 Deductions:						
47 Accum Prov For Deprec	(61,041,513)	(59,658,731)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	2,454,739	-	2,177,058	-	(189,899)	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(1,921,737)	-	-	(1,921,737)	-	-
52 Customer Service Deposits	(2,646,415)	-	-	-	-	-
53 Miscellaneous Deductions	(7,855,428)	-	(8,854,653)	-	-	999,225
54						
55 Total Deductions:	(71,010,355)	(59,658,731)	(6,677,595)	(1,921,737)	(189,899)	999,225
56						
57 Total Rate Base:	(17,404,491)	9,805,027	(6,725,267)	(1,921,737)	13,222,730	(19,108,968)
58						
59						
60 Estimated ROE impact	1.766%	-0.120%	1.650%	0.024%	-0.168%	0.242%
61 Estimated Price Change	(10,444,273)	951,084	(9,631,250)	(186,408)	1,319,410	(1,853,563)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	8,526,975	-	8,730,771	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(3,538,927)	-	(3,902,525)	-	363,598	-
71 Schedule "M" Deductions	1,156,194	-	-	-	1,135,950	-
72 Income Before Tax	3,831,853	-	4,828,246	-	(772,352)	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	3,831,853	-	4,828,246	-	(772,352)	-
77						
78 Federal Income Taxes	804,689	-	1,013,932	-	(162,194)	-

	8.6 Removal of Colstrip #4 AFUDC	8.7 Customer Service Deposits	8.8 Investor Supplied Working Capital	8.9 Removal of Bridger SCR	8.10 End-of-Period Plant Balances	8.10.1 (cont.) End-of- Period Plant Balances	8.10.2 (cont. 2) End-of- Period Plant Balances
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	(20,244)	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	(10,348)	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	49,276	-	-	-	-	-
28 Total Operating Expenses:	(20,244)	38,928	-	-	-	-	-
29							
30 Operating Rev For Return:	20,244	(38,928)	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(244,218)	-	-	(50,911,836)	(3,831,605)	3,697,555	5,410,419
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	-	-	18,131,059	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(244,218)	-	18,131,059	(50,911,836)	(3,831,605)	3,697,555	5,410,419
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	5,740,292	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	2,030,235	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	(2,646,415)	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	(2,646,415)	-	7,770,526	-	-	-
56							
57 Total Rate Base:	(244,218)	(2,646,415)	18,131,059	(43,141,310)	(3,831,605)	3,697,555	5,410,419
58							
59							
60 Estimated ROE impact	0.008%	0.024%	-0.220%	0.562%	0.048%	-0.046%	-0.067%
61 Estimated Price Change	(50,589)	(204,975)	1,758,706	(4,184,692)	(371,664)	358,662	524,809
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	20,244	(49,276)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	20,244	-	-	-	-	-	-
72 Income Before Tax	-	(49,276)	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	(49,276)	-	-	-	-	-
77							
78 Federal Income Taxes	-	(10,348)	-	-	-	-	-

	8.10.3 (cont. 3) End-of- Period Plant Balances	8.10.4 (cont. 4) End-of- Period Plant Balances	8.10.5 (cont. 5) End-of- Period Plant Balances	8.10.6 (cont. 6) End-of- Period Plant Balances	8.11 Idaho Asset Exchange
1 Operating Revenues:					
2 General Business Revenues	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-
7					
8 Operating Expenses:					
9 Steam Production	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-
13 Transmission	-	-	-	-	-
14 Distribution	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-
17 Sales	-	-	-	-	-
18 Administrative & General	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-
20 Depreciation	-	-	-	-	174,764
21 Amortization	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	(36,700)
24 State	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	(16,732)
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	121,332
29					
30 Operating Rev For Return:	-	-	-	-	(121,332)
31					
32 Rate Base:					
33 Electric Plant In Service	1,648,554	129,012	(151,595)	8,147,002	13,914,801
34 Plant Held for Future Use	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-
37 Pensions	-	-	-	-	-
38 Prepayments	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-
41 Working Capital	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-
44 Total Electric Plant:	1,648,554	129,012	(151,595)	8,147,002	13,914,801
45					
46 Deductions:					
47 Accum Prov For Deprec	-	-	-	-	(7,123,074)
48 Accum Prov For Amort	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	(1,562,655)
50 Unamortized ITC	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-
54					
55 Total Deductions:	-	-	-	-	(8,685,729)
56					
57 Total Rate Base:	1,648,554	129,012	(151,595)	8,147,002	5,229,072
58					
59					
60 Estimated ROE impact	-0.020%	-0.002%	0.002%	-0.100%	-0.092%
61 Estimated Price Change	159,909	12,514	(14,705)	790,256	668,439
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	-	-	-	-	(174,764)
67 Other Deductions	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-
72 Income Before Tax	-	-	-	-	(174,764)
73					
74 State Income Taxes	-	-	-	-	-
75					
76 Taxable Income	-	-	-	-	(174,764)
77					
78 Federal Income Taxes	-	-	-	-	(36,700)

	8.1	8.2	8.3	8.4	8.5	8.5.1
	Jim Bridger Mine	Regulatory Asset	Customer	Pro Forma Major	Miscellaneous	(cont.) Miscellaneous
Total Normalized	Rate Base	Amortization	Advances for Construction	Plant Additions	Rate Base	Rate Base
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	154,520	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(47,048)	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(16,732)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	49,276	-	-	-	-	-
28 Total Operating Expenses:	140,016	-	-	-	-	-
29						
30 Operating Rev For Return:	(140,016)	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	45,858,082	68,049,994	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(4,994,568)	737,085	-	-	-	(5,731,652)
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-
38 Prepayments	(2,360,952)	-	-	-	(2,039,575)	(321,377)
39 Fuel Stock	(5,912,871)	-	-	-	(5,912,871)	-
40 Material & Supplies	(9,543,931)	-	-	-	(9,543,931)	-
41 Working Capital	16,518,468	-	-	-	(1,612,591)	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	39,564,228	68,787,079	-	-	(19,108,968)	(6,053,029)
45						
46 Deductions:						
47 Accum Prov For Deprec	(57,334,637)	(55,951,854)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	467,580	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(1,921,737)	-	(1,921,737)	-	-	-
52 Customer Service Deposits	(2,646,415)	-	-	-	-	-
53 Miscellaneous Deductions	999,225	-	-	-	-	999,225
54						
55 Total Deductions:	(60,435,985)	(55,951,854)	-	(1,921,737)	-	999,225
56						
57 Total Rate Base:	(20,871,757)	12,835,225	-	(1,921,737)	(19,108,968)	(5,053,804)
58						
59						
60 Estimated ROE impact	0.232%	-0.157%	0.000%	0.024%	0.000%	0.242%
61 Estimated Price Change	(1,838,505)	1,245,012	-	(186,408)	-	(1,853,563)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(203,796)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	20,244	-	-	-	-	-
72 Income Before Tax	(224,040)	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(224,040)	-	-	-	-	-
77						
78 Federal Income Taxes	(47,048)	-	-	-	-	-

	8.6 Removal of Colstrip #4 AFUDC	8.7 Customer Service Deposits	8.8 Investor Supplied Working Capital	8.9 Removal of Bridger SCR	8.10 End-of-Period Plant Balances	8.10.1 (cont.) End-of- Period Plant Balances	8.10.2 (cont. 2) End-of- Period Plant Balances
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	(20,244)	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	(10,348)	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	49,276	-	-	-	-	-
28 Total Operating Expenses:	(20,244)	38,928	-	-	-	-	-
29							
30 Operating Rev For Return:	20,244	(38,928)	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(244,218)	-	-	(50,911,836)	(3,831,605)	3,697,555	5,410,419
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	-	-	18,131,059	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(244,218)	-	18,131,059	(50,911,836)	(3,831,605)	3,697,555	5,410,419
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	5,740,292	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	2,030,235	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	(2,646,415)	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	(2,646,415)	-	7,770,526	-	-	-
56							
57 Total Rate Base:	(244,218)	(2,646,415)	18,131,059	(43,141,310)	(3,831,605)	3,697,555	5,410,419
58							
59							
60 Estimated ROE impact	0.008%	0.024%	-0.220%	0.562%	0.048%	-0.046%	-0.067%
61 Estimated Price Change	(50,589)	(204,975)	1,758,706	(4,184,692)	(371,664)	358,662	524,809
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	20,244	(49,276)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	20,244	-	-	-	-	-	-
72 Income Before Tax	-	(49,276)	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	(49,276)	-	-	-	-	-
77							
78 Federal Income Taxes	-	(10,348)	-	-	-	-	-

	8.10.3 (cont. 3) End-of- Period Plant Balances	8.10.4 (cont. 4) End-of- Period Plant Balances	8.10.5 (cont. 5) End-of- Period Plant Balances	8.10.6 (cont. 6) End-of- Period Plant Balances	8.11 Idaho Asset Exchange
1 Operating Revenues:					
2 General Business Revenues	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-
7					
8 Operating Expenses:					
9 Steam Production	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-
13 Transmission	-	-	-	-	-
14 Distribution	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-
17 Sales	-	-	-	-	-
18 Administrative & General	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-
20 Depreciation	-	-	-	-	174,764
21 Amortization	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	(36,700)
24 State	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	(16,732)
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	121,332
29					
30 Operating Rev For Return:	-	-	-	-	(121,332)
31					
32 Rate Base:					
33 Electric Plant In Service	1,648,554	129,012	(151,595)	8,147,002	13,914,801
34 Plant Held for Future Use	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-
37 Pensions	-	-	-	-	-
38 Prepayments	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-
41 Working Capital	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-
44 Total Electric Plant:	1,648,554	129,012	(151,595)	8,147,002	13,914,801
45					
46 Deductions:					
47 Accum Prov For Deprec	-	-	-	-	(7,123,074)
48 Accum Prov For Amort	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	(1,562,655)
50 Unamortized ITC	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-
54					
55 Total Deductions:	-	-	-	-	(8,685,729)
56					
57 Total Rate Base:	1,648,554	129,012	(151,595)	8,147,002	5,229,072
58					
59					
60 Estimated ROE impact	-0.020%	-0.002%	0.002%	-0.100%	-0.092%
61 Estimated Price Change	159,909	12,514	(14,705)	790,256	668,439
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	-	-	-	-	(174,764)
67 Other Deductions	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-
72 Income Before Tax	-	-	-	-	(174,764)
73					
74 State Income Taxes	-	-	-	-	-
75					
76 Taxable Income	-	-	-	-	(174,764)
77					
78 Federal Income Taxes	-	-	-	-	(36,700)

	8.1	8.2	8.3	8.4	8.5	8.5.1
	Jim Bridger Mine	Regulatory Asset	Customer	Pro Forma Major	Miscellaneous	(cont.) Miscellaneous
	Rate Base	Amortization	Advances for	Plant Additions	Rate Base	Rate Base
	Total Normalized		Construction			
1 Operating Revenues:						
2 General Business Revenues	8,709,056	-	8,709,056	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	21,715	-	21,715	-	-	-
6 Total Operating Revenues	8,730,771	-	8,730,771	-	-	-
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	851,738	-	1,013,932	-	(162,194)	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	1,149,394	-	959,498	-	189,896	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	2,001,131	-	1,973,430	-	27,702	-
29						
30 Operating Rev For Return:	6,729,639	-	6,757,341	-	(27,702)	-
31						
32 Rate Base:						
33 Electric Plant In Service	14,152,743	740,114	-	-	13,412,629	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(111,107)	(63,436)	(47,671)	-	-	-
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:	14,041,636	676,678	(47,671)	-	13,412,629	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(3,706,876)	(3,706,876)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	1,987,159	-	2,177,058	-	(189,899)	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(8,854,653)	-	(8,854,653)	-	-	-
54						
55 Total Deductions:	(10,574,370)	(3,706,876)	(6,677,595)	-	(189,899)	-
56						
57 Total Rate Base:	3,467,265	(3,030,198)	(6,725,267)	-	13,222,730	-
58						
59						
60 Estimated ROE impact	1.521%	0.050%	1.716%	0.000%	-0.222%	0.000%
61 Estimated Price Change	(8,605,768)	(293,928)	(9,631,250)	-	1,319,410	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	8,730,771	-	8,730,771	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(3,538,927)	-	(3,902,525)	-	363,598	-
71 Schedule "M" Deductions	1,135,950	-	-	-	1,135,950	-
72 Income Before Tax	4,055,894	-	4,828,246	-	(772,352)	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	4,055,894	-	4,828,246	-	(772,352)	-
77						
78 Federal Income Taxes	851,738	-	1,013,932	-	(162,194)	-

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

	8.10.3 (cont. 3) End-of- Period Plant Balances	8.10.4 (cont. 4) End-of- Period Plant Balances	8.10.5 (cont. 5) End-of- Period Plant Balances	8.10.6 (cont. 6) End-of- Period Plant Balances	8.11 Idaho Asset Exchange
1 Operating Revenues:					
2 General Business Revenues	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-
6 Total Operating Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
29					
30 Operating Rev For Return:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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>
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>
56					
57 Total Rate Base:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
58					
59					
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	-
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	-	-	-	-	-
67 Other Deductions	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-
72 Income Before Tax	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
73					
74 State Income Taxes	-	-	-	-	-
75					
76 Taxable Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
77					
78 Federal Income Taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Coal Mine	399	RES	295,630,817	JBE	23.028%	68,077,302	
Misc. Deferred Debits	186M	RES	3,073,506	JBE	23.028%	707,761	
Mining Plant Accumulated Deprec.	108MP	RES	<u>(234,731,858)</u>	JBE	23.028%	<u>(54,053,606)</u>	
December 2019 AMA Balance			<u>63,972,465</u>			<u>14,731,458</u>	8.1.1
<i>Adjustment to June 2020 YE Balance</i>							
Coal Mine	399	RES	(118,586)	JBE	23.028%	(27,308)	
Misc. Deferred Debits	186M	RES	127,339	JBE	23.028%	29,323	
Mining Plant Accumulated Deprec.	108MP	RES	<u>(8,243,288)</u>	JBE	23.028%	<u>(1,898,249)</u>	
			<u>(8,234,535)</u>			<u>(1,896,233)</u>	8.1.1
<i>Adjustment to June 2021 YE Balance</i>							
Coal Mine	399	PRO	3,214,000	JBE	23.028%	740,114	
Misc. Deferred Debits	186M	PRO	(275,474)	JBE	23.028%	(63,436)	
Mining Plant Accumulated Deprec.	108MP	PRO	<u>(16,097,390)</u>	JBE	23.028%	<u>(3,706,876)</u>	
			<u>(13,158,863)</u>			<u>(3,030,198)</u>	8.1.1
June 2020 YE Balance							
Coal Mine			295,512,231				
Misc. Deferred Debits			3,200,845				
Mining Plant Accumulated Depreciation			<u>(242,975,146)</u>				
			<u>55,737,930</u>				8.1.1
June 2021 YE Balance							
Coal Mine			298,726,231				
Misc. Deferred Debits			2,925,371				
Mining Plant Accumulated Depreciation			<u>(259,072,536)</u>				
			<u>42,579,067</u>				8.1.1

Description of Adjustment

The Company owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. The Company's investment in BCC is recorded on the books of Pacific Minerals, INC (PMI), a wholly-owned subsidiary. Because of this ownership arrangement, the coal mine investment is not included in Account 101 - Electric Plant in Service. The normalized costs for BCC provide no return on investment. The return on investment for BCC is removed in the fuels credit which the Company has included as an offset to fuel prices leaving no return in results. The Bridger Mine adjustment was stipulated to and approved in Washington UE-032065, and has been included in all GRC filings since. Using end-of-period rate base per Order 12 of Docket No. UE-152253.

PacifiCorp
Results of Operations - June 2020
Bridger Mine Rate Base
(000's)

Bridger Total		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Description	FERC Account	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	AMA Balance
Structure, Equipment, Mine Dev.	399	442,864	443,025	442,919	444,638	444,788	443,605	443,289	443,316	443,352	443,118	443,119	443,119	443,268	443,446
Deferred Long Wall Costs	186M	2,765	3,114	3,688	4,065	4,569	5,341	5,705	4,878	5,076	5,431	5,002	4,671	4,801	4,610
Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation	108MP	(340,234)	(342,469)	(344,815)	(347,459)	(349,378)	(349,276)	(350,778)	(353,217)	(355,559)	(357,678)	(359,993)	(362,203)	(364,463)	(352,098)
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE		105,395	103,670	101,792	101,243	99,978	99,670	98,216	94,978	92,870	90,872	88,128	85,587	83,607	95,959
PacifiCorp Share (66.67%)		70,263	69,113	67,862	67,496	66,652	66,447	65,477	63,318	61,913	60,581	58,752	57,058	55,738	63,972

Ref 8.1 Ref 8.1

Bridger Total		Actual	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma
Description	FERC Account	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	AMA Balance
Structure, Equipment, Mine Dev.	399	443,268	443,947	444,203	444,379	444,578	444,804	446,898	447,073	447,073	447,073	447,251	447,601	448,089	445,880
Deferred Long Wall Costs	186M	4,801	4,060	3,015	4,985	4,907	4,475	4,001	3,410	2,967	2,288	1,343	447	4,388	3,374
Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation	108MP	(364,463)	(366,730)	(368,648)	(370,284)	(372,137)	(374,165)	(376,180)	(378,247)	(380,202)	(382,329)	(384,633)	(386,893)	(388,609)	(376,415)
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE		83,607	81,278	78,570	79,080	77,348	75,114	74,720	72,237	69,839	67,032	63,962	61,156	63,869	72,839
PacifiCorp Share (66.67%)		55,738	54,185	52,380	52,720	51,566	50,076	49,813	48,158	46,559	44,688	42,641	40,770	42,579	48,560

Ref 8.1

June 2020 AMA Balance	63,972	Ref 8.1
June 2020 YE Balance	55,738	Ref 8.1
June 2021 YE Balance	42,579	Ref 8.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Colstrip 3 Deferred Carrying Costs	182M	PRO	(47,671)	WA	Situs	(47,671)	8.2.1
Accum. Accl. Depr. Reg. Liab.	254	PRO	(8,854,653)	WA	Situs	(8,854,653)	8.2.4
Adjustment to Revenue:							
Colstrip 3 Deferred Carrying Costs	456	PRO	21,715	WA	Situs	21,715	8.2.1
Accl. Depr. Reg. Liab. Amortization	440	PRO	3,414,385	WA	Situs	3,414,385	8.2.3
Accl. Depr. Reg. Liab. Amortization	442	PRO	5,277,252	WA	Situs	5,277,252	8.2.3
Accl. Depr. Reg. Liab. Amortization	444	PRO	17,418	WA	Situs	17,418	8.2.3
Adjustment to Tax:							
Sch M Addition - Accl Depr Reg Liab	SCHMAT	PRO	(3,902,525)	WA	Situs	(3,902,525)	
Def Inc Tax Exp- Accl Depr Reg Liab	41110	PRO	959,498	WA	Situs	959,498	
AMA ADIT - Accl. Depr. Reg. Liab	190	PRO	2,177,058	WA	Situs	2,177,058	

Description of Adjustment

Included in the adjustment is the pro forma changes for the Company's regulatory asset approved in Cause No. U-86-02, Colstrip #3 Carrying Charges, which amortizes through January 2021. This adjustment reflects the anticipated end of amortization for this regulatory asset. Also included in this adjustment is the anticipated amortization of the accumulated balance of accelerated depreciation of coal-fire plants regulatory liability that is a part of the pending settlement in the Company's most recent general rate case in Washington.

Washington Results of Operations - June 2020
Regulatory Asset & Liability Amortization
Colstrip #3 Deferred Carrying Charges

	<u>Amortization</u>	<u>Reg. Asset Balance</u>	
Base Period Amount (below)	52,188	56,567	Ref 8.2.2
Pro Forma Amount (below)	30,473	8,895	below
Adjustment:	<u>(21,715)</u>	<u>(47,671)</u>	
	Ref. 8.2	Ref. 8.2	

	<u>Beginning Bal.</u>	<u>Amortization</u>	<u>Ending Bal.</u>	<u>AMA Bal.</u>
Opening Balance			82,661	
2019 July	82,661	(4,349)	78,312	
August	78,312	(4,349)	73,963	
September	73,963	(4,349)	69,614	
October	69,614	(4,349)	65,265	
November	65,265	(4,349)	60,916	
December	60,916	(4,349)	56,567	
2020 January	56,567	(4,349)	52,218	
February	52,218	(4,349)	47,869	
March	47,869	(4,349)	43,520	
April	43,520	(4,349)	39,171	
May	39,171	(4,349)	34,822	
June	34,822	(4,349)	30,473	56,567
July	30,473	(4,349)	26,124	
August	26,124	(4,349)	21,775	
September	21,775	(4,349)	17,426	
October	17,426	(4,349)	13,077	
November	13,077	(4,349)	8,728	
December	8,728	(4,349)	4,379	
2021 January	4,379	(4,379)	-	
February	-	-	-	
March	-	-	-	
April	-	-	-	
May	-	-	-	
June	-	-	-	8,895
Pro Forma Amort =		(30,473)		

Washington Results of Operations - June 2020

Regulatory Asset Amortization

Colstrip #3 Deferred Carrying Charges

GL Account 187051 - Actuals for 12 Months Ended June 2020

Year	Month	Amort.	Accumulated Amount
2019	6	(4,349)	82,661
2019	7	(4,349)	78,312
2019	8	(4,349)	73,963
2019	9	(4,349)	69,614
2019	10	(4,349)	65,265
2019	11	(4,349)	60,916
2019	12	(4,349)	56,567
2020	1	(4,349)	52,218
2020	2	(4,349)	47,869
2020	3	(4,349)	43,520
2020	4	(4,349)	39,171
2020	5	(4,349)	34,822
2020	6	(4,349)	30,473

Average-of-monthly-average 56,567 Ref. Tab B-15 & 8.2.1

GL Account Balance

Account Number 187051

Calendar year 2019

Period	Debit	Credit	Balance	Cumulative balance	Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				108,754.74	Balance Car...				56,566.74
1		4,349.00	4,349.00-	104,405.74	1		4,349.00	4,349.00-	52,217.74
2		4,349.00	4,349.00-	100,056.74	2		4,349.00	4,349.00-	47,868.74
3		4,349.00	4,349.00-	95,707.74	3		4,349.00	4,349.00-	43,519.74
4		4,349.00	4,349.00-	91,358.74	4		4,349.00	4,349.00-	39,170.74
5		4,349.00	4,349.00-	87,009.74	5		4,349.00	4,349.00-	34,821.74
6		4,349.00	4,349.00-	82,660.74	6		4,349.00	4,349.00-	30,472.74
7		4,349.00	4,349.00-	78,311.74	7		4,349.00	4,349.00-	26,123.74
8		4,349.00	4,349.00-	73,962.74	8		4,349.00	4,349.00-	21,774.74
9		4,349.00	4,349.00-	69,613.74	9				21,774.74
10		4,349.00	4,349.00-	65,264.74	10				21,774.74
11		4,349.00	4,349.00-	60,915.74	11				21,774.74
12		4,349.00	4,349.00-	56,566.74	12				21,774.74

Washington Results of Operations - June 2020
Regulatory Asset & Liability Amortization
Accelerated Coal-Fired Plant Depreciation
Amortization by Revenue Class

<u>Revenue Class</u>	<u>FERC</u>	12 ME Jun-20 <u>Accrual (\$)</u>		12 ME Jun-20 <u>Accrual (%)</u>
Residential	440	(4,944,370)	Ref 4.1.1	39.21%
Commercial & Industrial	442	(7,641,987)	Ref 4.1.1	60.59%
Street & Highway Lighting	444	(25,223)	Ref 4.1.1	0.20%
		<u>(12,611,581)</u>		<u>100.00%</u>

<u>Revenue Class</u>	<u>FERC</u>	12 ME Jun-21 <u>Amortization</u>	
Residential	440	3,414,385	Ref 8.2
Commercial & Industrial	442	5,277,252	Ref 8.2
Street & Highway Lighting	444	17,418	Ref 8.2
		<u>8,709,056</u>	Ref 8.2.4

Washington Results of Operations - June 2020

Regulatory Asset & Liability Amortization

Accelerated Coal-Fired Plant Depreciation Amortization

	Reg. Liability	
	<u>Amortization</u>	<u>Balance</u>
Base Period Amount (below)	-	(39,645,969) <i>Ref 8.2.5</i>
Pro Forma Amount (below)	8,709,056	(48,500,622) <i>below</i>
Adjustment:	<u>8,709,056</u>	<u>(8,854,653)</u>
	<i>Ref. 8.2.3</i>	<i>Ref. 8.2</i>

	<u>Beginning Bal.</u>	<u>Accrual</u>	<u>Amortization</u>	<u>Adjustment</u>	<u>Ending Bal.</u>	<u>AMA Bal.</u>
Opening Balance					(33,340,179)	
Residual Balances Offset				3,216	(33,336,963)	
2019 July		(1,050,965)		<i>Ref 8.2.6</i>	(34,387,928)	
August		(1,050,965)			(35,438,893)	
September		(1,050,965)			(36,489,858)	
October		(1,050,965)			(37,540,823)	
November		(1,050,965)			(38,591,788)	
December		(1,050,965)			(39,642,753)	
2020 January		(1,050,965)			(40,693,718)	
February		(1,050,965)			(41,744,683)	
March		(1,050,965)			(42,795,648)	
April		(1,050,965)			(43,846,613)	
May		(1,050,965)			(44,897,578)	
June		(1,050,965)			(45,948,543)	(39,645,969)
July	(39,642,753)	(1,050,965)			(46,999,508)	<i>Ref 8.2.5</i>
August	(46,999,508)	(1,050,965)			(48,050,473)	
September	(48,050,473)	(1,050,965)			(49,101,439)	
October	(49,101,439)	(1,050,965)			(50,152,404)	
November	(50,152,404)	(1,050,965)			(51,203,369)	
December	(51,203,369)	(1,050,965)			(52,254,334)	
2021 January	(52,254,334)		1,451,509		(50,802,824)	
February	(50,802,824)		1,451,509		(49,351,315)	
March	(49,351,315)		1,451,509		(47,899,806)	
April	(47,899,806)		1,451,509		(46,448,297)	
May	(46,448,297)		1,451,509		(44,996,787)	
June	(44,996,787)		1,451,509		(43,545,278)	(48,500,622)
Pro Forma Amort =			8,709,056			

PacifiCorp
 Washington Results of Operations - June 2020
 Regulatory Asset & Liability Amortization
 Accelerated Depreciation on Coal-Fired Plants
 GL Account 288411 - Actuals for 12 Months Ended June 2020

Year	Month	Accrual	Accumulated Balance
2019	6	(1,050,965)	(33,340,179)
2019	7	(1,050,965)	(34,391,144)
2019	8	(1,050,965)	(35,442,109)
2019	9	(1,050,965)	(36,493,074)
2019	10	(1,050,965)	(37,544,039)
2019	11	(1,050,965)	(38,595,004)
2019	12	(1,050,965)	(39,645,969)
2020	1	(1,050,965)	(40,696,934)
2020	2	(1,050,965)	(41,747,899)
2020	3	(1,050,965)	(42,798,864)
2020	4	(1,050,965)	(43,849,829)
2020	5	(1,050,965)	(44,900,794)
2020	6	(1,050,965)	(45,951,759)
AMA Balance			(39,645,969) Ref. 8.2.4

GL Account Balance
 Account Number 288411
 Calendar Year 2019

Calendar Year 2020

Period	Debit	Credit	Balance	Cumulative balance	Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				27,034,388.28	Balance Car...				39,645,969.00
1		1,050,965.06	1,050,965.06	28,085,353.34	1		1,050,965.06	1,050,965.06	40,696,934.06
2		1,050,965.06	1,050,965.06	29,136,318.40	2		1,050,965.06	1,050,965.06	41,747,899.12
3		1,050,965.06	1,050,965.06	30,187,283.46	3		1,050,965.06	1,050,965.06	42,798,864.18
4		1,050,965.06	1,050,965.06	31,238,248.52	4		1,050,965.06	1,050,965.06	43,849,829.24
5		1,050,965.06	1,050,965.06	32,289,213.58	5		1,050,965.06	1,050,965.06	44,900,794.30
6		1,050,965.06	1,050,965.06	33,340,178.64	6		1,050,965.06	1,050,965.06	45,951,759.36
7		1,050,965.06	1,050,965.06	34,391,143.70	7		1,050,965.06	1,050,965.06	47,002,724.42
8		1,050,965.06	1,050,965.06	35,442,108.76	8		1,050,965.06	1,050,965.06	48,053,689.48
9		1,050,965.06	1,050,965.06	36,493,073.82	9		1,050,965.06	1,050,965.06	49,104,654.54
10		1,050,965.06	1,050,965.06	37,544,038.88	10				49,104,654.54
11		1,050,965.06	1,050,965.06	38,595,003.94	11				49,104,654.54
12		1,050,965.06	1,050,965.06	39,645,969.00	12				49,104,654.54

PacifiCorp
Washington Results of Operations - June 2020
Regulatory Asset & Liability Amortization
Residual Regulatory Asset and Liability Balances

Account		Account Name	Balance	Account Description	Docket & Order No. Ref.
FERC	SAP				
182.3	187356	Reg Asset - Washington Merwin Project Deferral	(3,432.00)	To record deferral of Washington's share of Merwin Project depreciation and O&M costs to be recovered through Pacific Power's tariff schedule 92. Amortization period from March 31, 2015 to March 31, 2016. Current balance represents excess collections from WA customers.	UE-140762, Order 3 UE-140617, Order 1
254	288413	Reg Liability - Depreciaion Decrease Deferral - WA	6,648.00	To record regulatory liability for the decrease in new depreciation rates per the 2013 depreciation study. Amount was amortized and credited back to customers on a kWh basis. Current balance represents excess credit given to customers over the original deferred amount.	UE-132350, Order 1 UE-140762, Order 8
Total Offsets			3,216.00	Ref 8.2.4	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Customer Advances	252	RES	(62,514)	CA	Situs	-	8.3.1
Customer Advances	252	RES	10,652,898	OR	Situs	-	8.3.1
Customer Advances	252	RES	(297,388)	WA	Situs	(297,388)	8.3.1
Customer Advances	252	RES	(499,016)	ID	Situs	-	8.3.1
Customer Advances	252	RES	(11,743,272)	UT	Situs	-	8.3.1
Customer Advances	252	RES	(924,541)	WY-ALL	Situs	-	8.3.1
Customer Advances	252	RES	(20,610,141)	SG	7.880%	(1,624,157)	8.3.1
Customer Advances	252	RES	(854)	CAGW	22.472%	(192)	8.3.1
Customer Advances	252	RES	23,484,828	CAGE	0.000%	-	8.3.1
			<u>-</u>			<u>(1,921,737)</u>	

Description of Adjustment

Customer advances for construction are booked into FERC account 252. When they are booked, the entries do not reflect the proper allocation. This adjustment corrects the allocation of customer advances for construction in the account.

PacifiCorp
Results of Operations - June 2020
Customer Advances for Construction

AMA Basis:

Account	AMA Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	-	(62,514)	(62,514)	Page 8.3
252OR	(12,886,803)	(2,233,906)	10,652,898	Page 8.3
252WA	-	(297,388)	(297,388)	Page 8.3
252IDU	-	(499,016)	(499,016)	Page 8.3
252UT	(1,059,638)	(12,802,910)	(11,743,272)	Page 8.3
252WYP	-	(924,541)	(924,541)	Page 8.3
252WYU	-	-	-	Page 8.3
252SG	(19,119)	(20,629,260)	(20,610,141)	Page 8.3
252CAGW	854	-	(854)	Page 8.3
252CAGE	(23,484,828)	-	23,484,828	Page 8.3
Total	(37,449,534)	(37,449,534)	-	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Hydro Production	332	PRO	7,945,514	CAGW	22.472%	1,785,480	8.4.1
Other Production	343	PRO	2,057,305	CAGW	22.472%	462,308	8.4.1
Transmission	355	PRO	27,001,953	CAGW	22.472%	6,067,755	8.4.1
Distribution	364	PRO	2,652,484	WA	Situs	2,652,484	8.4.1
General Plant	397	PRO	21,834,003	SO	6.921%	1,511,154	8.4.1
Intangible Plant	303	PRO	13,486,971	SO	6.921%	933,447	8.4.1
			<u>74,978,230</u>			<u>13,412,629</u>	
Adjustment to Tax:							
Schedule M Additions	SCHMAT	PRO	749,725	CAGW	22.472%	168,475	8.4.3
Schedule M Additions	SCHMAT	PRO	73,322	WA	Situs	73,322	8.4.3
Schedule M Additions	SCHMAT	PRO	1,759,857	SO	6.921%	121,802	8.4.3
			<u>2,582,904</u>			<u>363,598</u>	
Schedule M Deductions	SCHMDT	PRO	2,079,699	CAGW	22.472%	467,340	8.4.3
Schedule M Deductions	SCHMDT	PRO	123,420	WA	Situs	123,420	8.4.3
Schedule M Deductions	SCHMDT	PRO	7,877,205	SO	6.921%	545,190	8.4.3
			<u>10,080,324</u>			<u>1,135,950</u>	
Deferred Tax Expense	41110	PRO	(184,331)	CAGW	22.472%	(41,422)	8.4.3
Deferred Tax Expense	41110	PRO	(18,027)	WA	Situs	(18,027)	8.4.3
Deferred Tax Expense	41110	PRO	(432,689)	SO	6.921%	(29,947)	8.4.3
			<u>(635,047)</u>			<u>(89,396)</u>	
Deferred Tax Expense	41010	PRO	511,327	CAGW	22.472%	114,903	8.4.3
Deferred Tax Expense	41010	PRO	30,345	WA	Situs	30,345	8.4.3
Deferred Tax Expense	41010	PRO	1,936,737	SO	6.921%	134,044	8.4.3
			<u>2,478,409</u>			<u>279,292</u>	
Accum Def Inc Tax Balance	282	PRO	(326,996)	CAGW	22.472%	(73,481)	8.4.3
Accum Def Inc Tax Balance	282	PRO	(12,321)	WA	Situs	(12,321)	8.4.3
Accum Def Inc Tax Balance	282	PRO	(1,504,047)	SO	6.921%	(104,097)	8.4.3
			<u>(1,843,364)</u>			<u>(189,899)</u>	

Description of Adjustment

This adjustment places into rate base the major plant additions greater than \$2 million each for the 12 months ending June 2021. The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.1 and 6.2.

PacifiCorp
Results of Operations - June 2020
Major Plant Addition Summary

Description	Factor	Jul 20 to Jun 21 Plant Additions	Ref#
Steam Production Plant:			
Various	JBG	-	
Total Steam Plant		<u>-</u>	8.4.2
Hydro Production Plant:			
Various	CAGW	7,945,514	
Total Hydro Plant		<u>7,945,514</u>	8.4.3
Other Production Plant:			
Various	CAGW	2,057,305	
Total Other Plant		<u>2,057,305</u>	8.4.2
Transmission Plant:			
Various	CAGW	27,001,953	
Total Transmission Plant		<u>27,001,953</u>	8.4.2
Distribution Plant:			
Washington	WA	2,652,484	
Total Distribution Plant		<u>2,652,484</u>	8.4.2
General Plant:			
Washington	WA	-	
General	SO	21,834,003	
General	CN	-	
General	CAGW	-	
Total General Plant		<u>21,834,003</u>	8.4.2
Intangible Plant:			
General	SO	13,486,971	
General	CN	-	
General	CAGW	-	
Total Intangible Plant		<u>13,486,971</u>	8.4.3
Total Electric Plant in Service		<u>74,978,230</u>	
		Ref 8.4.2	

PacifiCorp
 Results of Operations - June 2020
 Major Plant Addition Detail - July 2020 - June 2021

Project Description	Account	Factor	In-Service Date	Jul 20 - Jun 21 Plant Additions
Steam Production				
Steam Production Total				-
Other Production				
Hermiston U2 LP Evaporator and FW Heater Rep	343	CAGW	Apr-21	2,057,305
Other Production Total				<u>2,057,305</u>
Hydro Production				
ILR 4.1.9 Future Fish Passage Stage 1 Ph	332	CAGW	Dec-20	7,945,514
Hydro Total				<u>7,945,514</u>
General				
CORE IT	397	SO	Various	10,989,101
IronNet	397	SO	Dec-20	496,971
Open Floor Plan - OR - Structure OR	397	SO	various	10,347,932
General Total				<u>21,834,003</u>
Transmission				
Wildfire Mitigation Plan - CA T	355	CAGW	Various	10,724,086
Oregon New Large Load Network Upgrades	355	CAGW	Dec-20	16,277,867
Transmission Total				<u>10,724,086</u>
Distribution				
Wildfire Mitigation Plan - WA D	364	WA	Dec-20	2,652,484
Distribution Total				<u>2,652,484</u>
Intangible				
CORE IT	303	SO	Various	11,445,521
IronNet	303	SO	Dec-20	2,041,450
IntangibleTotal				<u>13,486,971</u>
				<u>74,978,230</u>
				Ref. 8.4.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Current Assets:							
Other A/R	OWC143	RES	(32,958,499)	SO	6.921%	(2,281,092)	
Accounts Payable	OWC232	RES	6,646,067	SO	6.921%	459,981	
Accounts Payable	OWC232	RES	2,646,067	SG	7.880%	208,520	
Accounts Payable	OWC232	RES	3,480,485	CAEE	0.000%	-	
Accounts Payable	OWC232	RES	-	CAGE	0.000%	-	
Accounts Payable	OWC232	RES	-	OR	Situs	-	
Other Deferred Credit	OWC2533	RES	6,745,638	CAGE	0.000%	-	
ARO Reg Liability	OWC254105	RES	(19,803)	CAEE	0.000%	-	
ARO Reg Liability	OWC254105	RES	19,803	CAGE	0.000%	-	
			<u>(13,440,242)</u>			<u>(1,612,591)</u>	8.5.2
Fuel Stock:							
Fuel Stock	151	RES	(150,129,834)	CAEE	0.000%	-	
Fuel Stock	151	RES	(1,859,878)	CAEW	23.028%	(428,289)	
Fuel Stock	151	RES	(23,817,210)	JBE	23.028%	(5,484,582)	
			<u>(175,806,922)</u>			<u>(5,912,871)</u>	8.5.2
Materials & Supplies							
Materials & Supplies	154	RES	(122,802,810)	CAGE	0.000%	-	
Materials & Supplies	154	RES	(10,765,181)	WY-ALL	Situs	-	
Materials & Supplies	154	RES	(1,243,496)	WY-ALL	Situs	-	
Materials & Supplies	154	RES	(2,599,956)	JBG	22.472%	(584,250)	
Materials & Supplies	154	RES	(44,634,437)	OR	Situs	-	
Materials & Supplies	154	RES	(49,604,194)	UT	Situs	-	
Materials & Supplies	154	RES	(6,955,603)	CAGW	22.472%	(1,563,031)	
Materials & Supplies	154	RES	(2,164,992)	CA	Situs	-	
Materials & Supplies	154	RES	(7,478,861)	WA	Situs	(7,478,861)	
Materials & Supplies	154	RES	(6,106,381)	ID	Situs	-	
Materials & Supplies	154	RES	1,505,289	SNPD	6.341%	95,445	
Materials & Supplies	154	RES	729,875	SO	6.921%	50,515	
Materials & Supplies	154	RES	-	SNPPS	5.279%	-	
Materials & Supplies	154	RES	-	CAEE	0.000%	-	
Materials & Supplies	154	RES	(808,967)	SG	7.880%	(63,750)	
			<u>(252,929,713)</u>			<u>(9,543,931)</u>	8.5.2
Prepayments:							
Prepaid Insurance	165	RES	(5,154,398)	SO	6.921%	(356,741)	
Prepaid Taxes	165	RES	(5,290,407)	GPS	6.921%	(366,155)	
Prepaid Taxes	165	RES	(540,193)	SO	6.921%	(37,387)	
Prepayments - Coal	165	RES	-	CAEE	0.000%	-	
Prepayments - Other	165	RES	(16,978,807)	SO	6.921%	(1,175,121)	
Prepayments - Other	165	RES	(1,296,135)	SG	7.880%	(102,140)	
Prepayments - Other	165	RES	(29,333)	GPS	6.921%	(2,030)	
Prepayments - Other	165	RES	(3,363,533)	UT	Situs	-	
Prepayments - Other	165	RES	(271,426)	ID	Situs	-	
Prepayments - Other	165	RES	(2,392,183)	OR	Situs	-	
Prepayments - Other	165	RES	(163,731)	WY-ALL	Situs	-	
			<u>(35,480,147)</u>			<u>(2,039,575)</u>	

Description of Adjustment

This restating adjustment removes cash, prepayments, and other miscellaneous rate base balances from results for the 12 months ended June 2020.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Prepayments (cont.):							
Prepayments - Other	165	RES	(1,595,736)	CAGE	0.000%	-	
Prepayments - Other	165	RES	(10,071)	CAEE	0.000%	-	
Prepayments - Other	165	RES	(4,055)	CAEW	23.028%	(934)	
Prepayments - Other	165	RES	<u>(1,425,994)</u>	CAGW	22.472%	<u>(320,443)</u>	
			<u>(3,035,856)</u>			<u>(321,377)</u>	8.5.2
Miscellaneous Deferred Debits:							
Miscellaneous Deferred Debits	186M	RES	(11,657,789)	SG	7.880%	(918,678)	
Miscellaneous Deferred Debits	186M	RES	(639,962)	SO	6.921%	(44,292)	
Miscellaneous Deferred Debits	186M	RES	(2,289,147)	CAEE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(21,221,186)	CAGW	22.472%	(4,768,728)	
Miscellaneous Deferred Debits	186M	RES	(57,260,318)	CAGE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	2,606	JBE	23.028%	600	
			<u>(93,065,797)</u>			<u>(5,731,098)</u>	8.5.3
Miscellaneous Rate Base:							
Miscellaneous Rate Base	182M	RES	925,267	CA	Situs	-	
Miscellaneous Rate Base	182M	RES	-	SO	6.921%	-	
Miscellaneous Rate Base	182M	RES	(186,228,648)	CAEE	0.000%	-	
Miscellaneous Rate Base	182M	RES	(3,448,669)	CAGE	0.000%	-	
Miscellaneous Rate Base	182M	RES	2,514,188	ID	Situs	-	
Miscellaneous Rate Base	182M	RES	11,092,171	OR	Situs	-	
Miscellaneous Rate Base	182M	RES	-	SE	7.674%	-	
Miscellaneous Rate Base	182M	RES	(6,604,522)	UT	Situs	-	
Miscellaneous Rate Base	182M	RES	(554)	WA	Situs	(554)	
Miscellaneous Rate Base	182M	RES	(9,462,494)	WY-ALL	Situs	-	
Miscellaneous Rate Base	182W	RES	8,505,044	WY-ALL	Situs	-	
Miscellaneous Rate Base	182W	RES	(0)	CA	Situs	-	
Miscellaneous Rate Base	182W	RES	(1,687,321)	ID	Situs	-	
Miscellaneous Rate Base	182W	RES	-	WY-ALL	Situs	-	
			<u>(184,395,537)</u>			<u>(554)</u>	8.5.3
Provo Working Capital	25318	RES	273,000	CAGE	0.000%	-	2.35
Miscellaneous Rate Base Debits:							
Injuries and Damages Provisions	2282	RES	12,211,087	SO	6.921%	845,142	
Pension and Benefits Provisions	2283	RES	<u>2,226,279</u>	SO	6.921%	<u>154,083</u>	
			<u>14,437,366</u>			<u>999,225</u>	2.36

Description of Adjustment

This restating adjustment removes cash, prepayments, and other miscellaneous rate base balances from results for the 12 months ended June 2020.

PacifiCorp
Washington Results of Operations - June 2020
Miscellaneous Rate Base

Description	Account	Factor	Per Books	Ref.
			June 2020 AMA Balance	
Current Assets:				
Other A/R	143	SO	32,958,499	
Accounts Payable	232	SO	(6,646,067)	
Accounts Payable	232	SG	(2,646,067)	
Accounts Payable	232	CAEE	(3,480,485)	
Other Deferred Credit	2533	CAGE	(6,745,638)	
ARO Reg Liability	254105	CAEE	19,803	
ARO Reg Liability	254105	CAGE	(19,803)	
Total Current Assets			13,440,242	Ref. 8.5
Materials and Supplies				
Fuel Stock	151	CAEE	150,129,834	
Fuel Stock	151	CAEW	1,859,878	
Fuel Stock	151	JBE	23,817,210	
			175,806,922	Ref. 8.5
Materials and Supplies	154	CAGE	122,802,810	
Materials and Supplies	154	WYP	10,765,181	
Materials and Supplies	154	WYU	1,243,496	
Materials and Supplies	154	JBG	2,599,956	
Materials and Supplies	154	OR	44,634,437	
Materials and Supplies	154	UT	49,604,194	
Materials and Supplies	154	CAGW	6,955,603	
Materials and Supplies	154	CA	2,164,992	
Materials and Supplies	154	WA	7,478,861	
Materials and Supplies	154	ID	6,106,381	
Materials and Supplies	154	SNPD	(1,505,289)	
Materials and Supplies	154	SO	(729,875)	
Materials and Supplies	154	SG	808,967	
			252,929,713	Ref. 8.5
Prepayments:				
Prepaid Insurance	165	SO	5,154,398	
Prepaid Taxes	165	GPS	5,290,407	
Prepaid Taxes	165	SO	540,193	
Prepayments - Other	165	SO	16,978,807	
Prepayments - Other	165	SG	1,296,135	
Prepayments - Other	165	GPS	29,333	
Prepayments - Other	165	UT	3,363,533	
Prepayments - Other	165	ID	271,426	
Prepayments - Other	165	OR	2,392,183	
Prepayments - Other	165	WYP	163,731	
Prepayments - Other	165	CAGE	1,595,736	
Prepayments - Other	165	CAEE	10,071	
Prepayments - Other	165	CAEW	4,055	
Prepayments - Other	165	CAGW	1,425,994	
Total Prepayments			38,516,003	Ref. 8.5

PacifiCorp
Washington Results of Operations - June 2020
Miscellaneous Rate Base

Description	Account	Factor	Per Books	Ref.
			June 2020 AMA Balance	
Miscellaneous Deferred Debits:				
Miscellaneous Deferred Debits	186M	SG	11,657,789	
Miscellaneous Deferred Debits	186M	SO	639,962	
Miscellaneous Deferred Debits	186M	CAEE	2,289,147	
Miscellaneous Deferred Debits	186M	CAGW	21,221,186	
Miscellaneous Deferred Debits	186M	CAGE	57,260,318	
Miscellaneous Deferred Debits	186M	JBE	(2,606)	
Total Miscellaneous Deferred Debits			93,065,797	Ref. 8.5.1
Miscellaneous Rate Base:				
Miscellaneous Rate Base	182M	CA	(925,267)	
Miscellaneous Rate Base	182M	CAEE	186,228,648	
Miscellaneous Rate Base	182M	CAGE	3,448,669	
Miscellaneous Rate Base	182M	ID	(2,514,188)	
Miscellaneous Rate Base	182M	OR	(11,092,171)	
Miscellaneous Rate Base	182M	SE	-	
Miscellaneous Rate Base	182M	UT	6,604,522	
Miscellaneous Rate Base	182M	WA	554	
Miscellaneous Rate Base	182M	WYP	9,462,494	
Miscellaneous Rate Base	182M	WYU	(8,505,044)	
Miscellaneous Rate Base	182W	CA	0	
Miscellaneous Rate Base	182W	ID	1,687,321	
Miscellaneous Rate Base	182W	WYP	-	
Total Miscellaneous Rate Base			184,395,537	Ref. 8.5.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Depreciation	403GP	RES	(20,244)	WA	Situs	(20,244)	8.6.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMDT	RES	20,244	WA	Situs	20,244	8.6.1
Adjustment to Rate Base:							
Remove Unamortized AMA Balance	312	RES	(244,218)	WA	Situs	(244,218)	8.6.1

Description of Adjustment

This restating adjustment removes AFUDC from electric plant in service for the period that Colstrip construction work in progress (CWIP) was allowed in rate base. This treatment was authorized in Cause U-81-17 and has been included in all the Company's rate case filings since its inception in July 1984.

PacifiCorp
Results of Operations - June 2020
Depreciation Schedule - Colstrip #4 AFUDC

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

	Depr Rate	Depreciation	Balance	AMA Balance	Schedule M Deduction	To Page	12 Month Rolling Exp/Sch M.
Jun-18		(1,687)	(274,584)	(284,706)	(1,687)		(20,244)
Jul-18		(1,687)	(272,897)	(283,019)	(1,687)		(20,244)
Aug-18		(1,687)	(271,210)	(281,332)	(1,687)		(20,244)
Sep-18		(1,687)	(269,523)	(279,645)	(1,687)		(20,244)
Oct-18		(1,687)	(267,836)	(277,958)	(1,687)		(20,244)
Nov-18		(1,687)	(266,149)	(276,271)	(1,687)		(20,244)
Dec-18		(1,687)	(264,462)	(274,584)	(1,687)		(20,244)
Jan-19		(1,687)	(262,775)	(272,897)	(1,687)		(20,244)
Feb-19		(1,687)	(261,088)	(271,210)	(1,687)		(20,244)
Mar-19		(1,687)	(259,401)	(269,523)	(1,687)		(20,244)
Apr-19		(1,687)	(257,714)	(267,836)	(1,687)		(20,244)
May-19		(1,687)	(256,027)	(266,149)	(1,687)		(20,244)
Jun-19		(1,687)	(254,340)	(264,462)	(1,687)		(20,244)
Jul-19		(1,687)	(252,653)	(262,775)	(1,687)		(20,244)
Aug-19		(1,687)	(250,966)	(261,088)	(1,687)		(20,244)
Sep-19		(1,687)	(249,279)	(259,401)	(1,687)		(20,244)
Oct-19		(1,687)	(247,592)	(257,714)	(1,687)		(20,244)
Nov-19		(1,687)	(245,905)	(256,027)	(1,687)		(20,244)
Dec-19		(1,687)	(244,218)	(254,340)	(1,687)		(20,244)
Jan-20		(1,687)	(242,531)	(252,653)	(1,687)		(20,244)
Feb-20		(1,687)	(240,844)	(250,966)	(1,687)		(20,244)
Mar-20		(1,687)	(239,157)	(249,279)	(1,687)		(20,244)
Apr-20		(1,687)	(237,470)	(247,592)	(1,687)		(20,244)
May-20		(1,687)	(235,783)	(245,905)	(1,687)		(20,244)
Jun-20		(1,687)	(234,096)	(244,218)	(1,687)	8.6	(20,244)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
WA Customer Service Deposit Interest	4311	RES	49,276	WA	Situs	49,276	8.7.1
Adjustment to Rate Base:							
WA Customer Service Deposits	235	RES	(2,646,415)	WA	Situs	(2,646,415)	8.7.1

Description of Adjustment

This adjustment includes customer service deposits as a reduction to rate base. It also reflects the interest paid on the customer service deposits. This adjustment was accepted by the Washington Commission in its final order in Docket No. UE-061546 and has been included in all subsequent filings.

PacifiCorp
Washington Results of Operations - June 2020
Customer Service Deposits
State of Washington

Customer Service Deposits - Interest Expense

GL 585100

Month	Amount	
Jul-19	5,448	
Aug-19	4,760	
Sep-19	5,260	
Oct-19	4,644	
Nov-19	6,591	
Dec-19	5,648	
Jan-20	(7,673)	
Feb-20	5,188	
Mar-20	4,847	
Apr-20	4,661	
May-20	7,878	
Jun-20	2,024	
Interest Expense	49,276	Ref. 8.7

Customer Service Deposits - Balances

GL Accounts 230140

Month	Balance	
Jun-19	2,703,964	
Jul-19	2,678,562	
Aug-19	2,613,356	
Sep-19	2,690,469	
Oct-19	2,696,271	
Nov-19	2,674,033	
Dec-19	2,662,478	
Jan-20	2,625,023	
Feb-20	2,614,632	
Mar-20	2,613,359	
Apr-20	2,654,667	
May-20	2,611,875	
Jun-20	2,540,560	
AMA Balance	2,646,415	Ref. 8.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Investor Supplied Working Capital	CWC	RES	18,131,059	WA	Situs	18,131,059	8.8.1

Description of Adjustment

This restating adjustment adds cash working capital using the Investor Supplied Working Capital Model (ISWC) developed by Staff and modified by the Company in Docket UE-130043. The Commission approved the Company's modifications to the classification of derivatives, pension and other postretirement costs and frozen derivative values in the ISWC model in Order 05 of Docket No. UE-130043.

PacifiCorp
Washington Results of Operations - June 2020
Investor Supplied Working Capital

Adjustments to working capital calculation

	Current Asset	Current Liability	Investments	Invested Capital	ISWC	WA Investment Allocation %	WA ISWC
UE - 130043 Approved Methodology:							
	1,639,769,734	1,309,693,223	16,036,805,077	16,366,881,588	330,076,511	5.49%	18,131,059

Ref. 8.8

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Steam Plant	312	RES	(226,561,376)	JBG	22.472%	(50,911,836)	8.9.1
Steam Plant	108SP	RES	25,544,716	JBG	22.472%	5,740,292	8.9.1
Adjustment to Tax							
Accum Def Income Tax	282	RES	9,034,692	JBG	22.472%	2,030,235	

Description of Adjustment

This restating adjustment removes the Jim Bridger unit 3 and unit 4 SCR system from rate base as ordered in Docket UE-152253 Order 12, as well as additional maintenance costs associated with the Jim Bridger unit 3 and unit 4 SCR system that occurred after the General Rate Case. This adjustment also removes pro-forma capital additions and associated depreciation reserve for Jim Bridger unit 3 and unit 4 SCR system.

PacifiCorp
Results of Operations - June 2020
Removal of Bridger SCR

Depreciation Rates:

Steam JBG 2.788%

	<u>Capital Additions</u> <u>Steam</u>	<u>Balance</u> <u>Steam</u>	<u>Depreciation Reserve</u> <u>Steam</u>
Nov-15	100,220,454	100,220,454	(116,414)
Dec-15	1,313,113	101,533,567	(350,767)
Jan-16	885,720	102,419,287	(587,674)
Feb-16	910,802	103,330,089	(826,667)
Mar-16	366,401	103,696,490	(1,067,145)
Apr-16	13,071	103,709,561	(1,308,063)
May-16	(9,909)	103,699,653	(1,548,985)
Jun-16	11,326	103,710,979	(1,789,908)
Jul-16	(44,262)	103,666,717	(2,030,793)
Aug-16	4,493	103,671,209	(2,271,633)
Sep-16	-	103,671,209	(2,512,477)
Oct-16	3,962,373	107,633,582	(2,757,924)
Nov-16	114,351,365	221,984,947	(3,140,801)
Dec-16	921,773	222,906,721	(3,657,577)
Jan-17	586,749	223,493,470	(4,176,105)
Feb-17	25,519	223,518,989	(4,695,345)
Mar-17	(356,501)	223,162,488	(5,214,200)
Apr-17	18,450	223,180,938	(5,732,662)
May-17	64,048	223,244,986	(6,251,220)
Jun-17	64,805	223,309,791	(6,769,928)
Jul-17	11,506	223,321,297	(7,288,725)
Aug-17	6,854	223,328,151	(7,807,543)
Sep-17	(42,286)	223,285,865	(8,326,319)
Oct-17	4,625	223,290,490	(8,845,052)
Nov-17	(131,314)	223,159,176	(9,363,638)
Dec-17	885	223,160,061	(9,882,072)
Jan-18	15,474	223,175,536	(10,400,526)
Feb-18	8,759	223,184,295	(10,919,007)
Mar-18	-	223,184,295	(11,437,499)
Apr-18	-	223,184,295	(11,955,990)
May-18	-	223,184,295	(12,474,482)
Jun-18	-	223,184,295	(12,992,973)
Jul-18	-	223,184,295	(13,511,465)
Aug-18	(32,331)	223,151,963	(14,029,919)
Sep-18	-	223,151,963	(14,548,336)
Oct-18	349	223,152,312	(15,066,752)
Nov-18	(349)	223,151,963	(15,585,169)
Dec-18	-	223,151,963	(16,103,586)
Jan-19	-	223,151,963	(16,622,002)
Feb-19	-	223,151,963	(17,140,419)
Mar-19	-	223,151,963	(17,658,835)
Apr-19	-	223,151,963	(18,177,252)
May-19	3,765,419	226,917,382	(18,700,042)
Jun-19	(261,810)	226,655,572	(19,226,902)
Jul-19	43,119	226,698,691	(19,753,508)
Aug-19	(40,726)	226,657,965	(20,280,117)
Sep-19	(5,751)	226,652,214	(20,806,672)
Oct-19	(24,766)	226,627,448	(21,333,191)
Nov-19	-	226,627,448	(21,859,682)
Dec-19	(2,980)	226,624,468	(22,386,169)
Jan-20	(24,521)	226,599,947	(22,912,624)
Feb-20	13,392	226,613,339	(23,439,066)
Mar-20	-	226,613,339	(23,965,524)
Apr-20	-	226,613,339	(24,491,982)
May-20	(51,963)	226,561,376	(25,018,379)
Jun-20	-	226,561,376	(25,544,716)
	226,561,376	226,561,376	(25,544,716)
		Ref 8.9	Ref 8.9

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
	303	RES	8,752	CAEE	0.000%	-	8.10.7
	303	RES	596,681	CAGE	0.000%	-	8.10.7
	303	RES	7,119,192	CAGW	22.472%	1,599,792	8.10.7
	303	RES	2,704,886	CN	6.897%	186,551	8.10.7
	303	RES	825,640	SO	6.921%	57,143	8.10.7
	303	RES	6,887	WY-ALL	Situs	-	8.10.7
	310	RES	(238)	CAGE	0.000%	-	8.10.7
	311	RES	5,196,819	CAGE	0.000%	-	8.10.7
	311	RES	2,248,840	CAGW	22.472%	505,349	8.10.7
	311	RES	696,605	JBG	22.472%	156,538	8.10.7
	312	RES	13,775,624	CAGE	0.000%	-	8.10.7
	312	RES	233	CAGW	22.472%	52	8.10.7
	312	RES	3,014,580	JBG	22.472%	677,423	8.10.7
	314	RES	2,114,856	CAGE	0.000%	-	8.10.7
	314	RES	183,868	CAGW	22.472%	41,318	8.10.7
	314	RES	403,069	JBG	22.472%	90,576	8.10.7
	315	RES	1,174,510	CAGE	0.000%	-	8.10.7
	315	RES	603,585	JBG	22.472%	135,635	8.10.7
	316	RES	85,178	CAGE	0.000%	-	8.10.7
	316	RES	370,232	JBG	22.472%	83,197	8.10.7
	331	RES	560,612	CAGE	0.000%	-	8.10.7
	331	RES	2,456,861	CAGW	22.472%	552,095	8.10.7
	332	RES	537,306	CAGE	0.000%	-	8.10.7
	332	RES	4,384,923	CAGW	22.472%	985,360	8.10.7
	333	RES	895,363	CAGE	0.000%	-	8.10.7
	333	RES	1,111,956	CAGW	22.472%	249,874	8.10.7
	334	RES	(40,557)	CAGE	0.000%	-	8.10.7
	334	RES	391,085	CAGW	22.472%	87,883	8.10.7
	335	RES	20,552	CAGW	22.472%	4,618	8.10.7
	336	RES	979,713	CAGE	0.000%	-	8.10.7
	336	RES	(2,118)	CAGW	22.472%	(476)	8.10.7
	340	RES	1,152,005	CAGE	0.000%	-	8.10.7
	341	RES	443,805	CAGE	0.000%	-	8.10.7
	341	RES	55,314	CAGW	22.472%	12,430	8.10.8
	343	RES	(36,832,622)	CAGE	0.000%	-	8.10.8
	343	RES	(44,407,449)	CAGW	22.472%	(9,979,039)	8.10.8
	344	RES	6,116,352	CAGE	0.000%	-	8.10.8
	344	RES	4,154,064	CAGW	22.472%	933,482	8.10.8
	345	RES	13,173	CAGE	0.000%	-	8.10.8
	345	RES	(1,098,247)	CAGW	22.472%	(246,793)	8.10.8
	346	RES	157,480	CAGW	22.472%	35,388	8.10.8
			<u>(17,820,631)</u>			<u>(3,831,605)</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended June 30, 2020 to End-of-Period levels as of June 30, 2020.

Adjustment to Rate Base:	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
	350	RES	1,388,458	CAGE	0.000%	-	8.10.8
	350	RES	1,233,291	CAGW	22.472%	277,139	8.10.8
	352	RES	6,196,319	CAGE	0.000%	-	8.10.8
	352	RES	2,849,975	CAGW	22.472%	640,433	8.10.8
	352	RES	(9,540)	JBG	22.472%	(2,144)	8.10.8
	353	RES	7,652,180	CAGE	0.000%	-	8.10.8
	353	RES	5,383,132	CAGW	22.472%	1,209,673	8.10.8
	353	RES	38,206	JBG	22.472%	8,586	8.10.8
	354	RES	4,972,937	CAGE	0.000%	-	8.10.8
	354	RES	40,092	CAGW	22.472%	9,009	8.10.8
	355	RES	4,882,071	CAGE	0.000%	-	8.10.8
	355	RES	(943,097)	CAGW	22.472%	(211,928)	8.10.8
	355	RES	(82)	JBG	22.472%	(18)	8.10.8
	356	RES	5,647,081	CAGE	0.000%	-	8.10.8
	356	RES	7,518,322	CAGW	22.472%	1,689,483	8.10.8
	357	RES	17,371	CAGW	22.472%	3,903	8.10.8
	358	RES	334,887	CAGE	0.000%	-	8.10.8
	359	RES	147,909	CAGW	22.472%	33,237	8.10.8
	360	RES	35,642	UT	Situs	-	8.10.8
	361	RES	9,374	CA	Situs	-	8.10.8
	361	RES	37	ID	Situs	-	8.10.8
	361	RES	37,754	OR	Situs	-	8.10.8
	361	RES	1,345,827	UT	Situs	-	8.10.9
	361	RES	40,181	WA	Situs	40,181	8.10.9
	361	RES	16,069	WY-ALL	Situs	-	8.10.9
			48,834,393			3,697,555	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended June 30, 2020 to End-of-Period levels as of June 30, 2020.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
	362	RES	(13,761)	CA	Situs	-	8.10.9
	362	RES	356,155	ID	Situs	-	8.10.9
	362	RES	(88,370)	OR	Situs	-	8.10.9
	362	RES	3,055,306	UT	Situs	-	8.10.9
	362	RES	71,099	WA	Situs	71,099	8.10.9
	362	RES	448,099	WY-ALL	Situs	-	8.10.9
	362	RES	26,069	WY-ALL	Situs	-	8.10.9
	364	RES	768,778	CA	Situs	-	8.10.9
	364	RES	1,848,860	ID	Situs	-	8.10.9
	364	RES	7,442,745	OR	Situs	-	8.10.9
	364	RES	6,712,073	UT	Situs	-	8.10.9
	364	RES	1,717,802	WA	Situs	1,717,802	8.10.9
	364	RES	3,334,902	WY-ALL	Situs	-	8.10.9
	364	RES	295,119	WY-ALL	Situs	-	8.10.9
	365	RES	223,902	CA	Situs	-	8.10.9
	365	RES	948,293	ID	Situs	-	8.10.9
	365	RES	6,869,919	OR	Situs	-	8.10.9
	365	RES	5,123,618	UT	Situs	-	8.10.9
	365	RES	1,122,308	WA	Situs	1,122,308	8.10.9
	365	RES	3,385,019	WY-ALL	Situs	-	8.10.9
	365	RES	161,324	WY-ALL	Situs	-	8.10.9
	366	RES	32,995	CA	Situs	-	8.10.9
	366	RES	515,618	ID	Situs	-	8.10.9
	366	RES	2,013,088	OR	Situs	-	8.10.9
	366	RES	4,493,509	UT	Situs	-	8.10.9
	366	RES	290,475	WA	Situs	290,475	8.10.9
	366	RES	819,896	WY-ALL	Situs	-	8.10.9
	366	RES	34,401	WY-ALL	Situs	-	8.10.9
	367	RES	74,258	CA	Situs	-	8.10.9
	367	RES	831,519	ID	Situs	-	8.10.9
	367	RES	4,417,081	OR	Situs	-	8.10.9
	367	RES	11,078,461	UT	Situs	-	8.10.9
	367	RES	673,580	WA	Situs	673,580	8.10.9
	367	RES	853,805	WY-ALL	Situs	-	8.10.9
	367	RES	65,677	WY-ALL	Situs	-	8.10.9
	368	RES	352,359	CA	Situs	-	8.10.9
	368	RES	934,043	ID	Situs	-	8.10.9
	368	RES	7,418,978	OR	Situs	-	8.10.9
	368	RES	11,281,084	UT	Situs	-	8.10.9
	368	RES	1,535,154	WA	Situs	1,535,154	8.10.9
	368	RES	1,365,249	WY-ALL	Situs	-	8.10.9
	368	RES	108,708	WY-ALL	Situs	-	8.10.9
			<u>92,999,199</u>			<u>5,410,419</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended June 30, 2020 to End-of-Period levels as of June 30, 2020.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
	369	RES	355,701	CA	Situs	-	8.10.9
	369	RES	1,134,166	ID	Situs	-	8.10.9
	369	RES	6,925,909	OR	Situs	-	8.10.9
	369	RES	11,690,217	UT	Situs	-	8.10.9
	369	RES	1,476,765	WA	Situs	1,476,765	8.10.9
	369	RES	1,030,060	WY-ALL	Situs	-	8.10.9
	369	RES	447,675	WY-ALL	Situs	-	8.10.9
	370	RES	106,063	CA	Situs	-	8.10.10
	370	RES	459,752	ID	Situs	-	8.10.10
	370	RES	1,538,792	OR	Situs	-	8.10.10
	370	RES	2,090,780	UT	Situs	-	8.10.10
	370	RES	434,824	WA	Situs	434,824	8.10.10
	370	RES	230,585	WY-ALL	Situs	-	8.10.10
	370	RES	97,399	WY-ALL	Situs	-	8.10.10
	371	RES	(335)	CA	Situs	-	8.10.10
	371	RES	270	ID	Situs	-	8.10.10
	371	RES	6,865	OR	Situs	-	8.10.10
	371	RES	(3,546)	UT	Situs	-	8.10.10
	371	RES	(123)	WA	Situs	(123)	8.10.10
	371	RES	28	WY-ALL	Situs	-	8.10.10
	373	RES	3,553	CA	Situs	-	8.10.10
	373	RES	20,798	ID	Situs	-	8.10.10
	373	RES	167,091	OR	Situs	-	8.10.10
	373	RES	157,328	UT	Situs	-	8.10.10
	373	RES	(441,307)	WA	Situs	(441,307)	8.10.10
	373	RES	28,850	WY-ALL	Situs	-	8.10.10
	373	RES	979	WY-ALL	Situs	-	8.10.10
	389	RES	2,198	OR	Situs	-	8.10.10
	390	RES	80,280	CA	Situs	-	8.10.10
	390	RES	(462,351)	CAEE	0.000%	-	8.10.10
	390	RES	92,014	CAGE	0.000%	-	8.10.10
	390	RES	135	CAGW	22.472%	30	8.10.10
	390	RES	16,786	ID	Situs	-	8.10.10
	390	RES	235,742	OR	Situs	-	8.10.10
	390	RES	2,220,886	SO	6.921%	153,710	8.10.10
	390	RES	1,189,142	UT	Situs	-	8.10.10
	390	RES	11,019	WA	Situs	11,019	8.10.10
	390	RES	43,627	WY-ALL	Situs	-	8.10.10
	390	RES	4,417	WY-ALL	Situs	-	8.10.10
	391	RES	172	CA	Situs	-	8.10.10
	391	RES	6,637	CAEE	0.000%	-	8.10.10
	391	RES	247,940	CAGE	0.000%	-	8.10.10
	391	RES	57,190	CAGW	22.472%	12,852	8.10.10
	391	RES	11,365	CN	6.897%	784	8.10.10
			<u>31,716,340</u>			<u>1,648,554</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended June 30, 2020 to End-of-Period levels as of June 30, 2020.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
	391	RES	16,062	ID	Situs	-	8.10.10
	391	RES	26,142	JBG	22.472%	5,875	8.10.10
	391	RES	98,965	OR	Situs	-	8.10.10
	391	RES	(918,604)	SO	6.921%	(63,578)	8.10.10
	391	RES	114,032	UT	Situs	-	8.10.11
	391	RES	17,832	WA	Situs	17,832	8.10.11
	391	RES	166,385	WY-ALL	Situs	-	8.10.11
	391	RES	4,830	WY-ALL	Situs	-	8.10.11
	392	RES	226,686	CA	Situs	-	8.10.11
	392	RES	(99,706)	CAEE	0.000%	-	8.10.11
	392	RES	247,179	CAGE	0.000%	-	8.10.11
	392	RES	203,032	CAGW	22.472%	45,625	8.10.11
	392	RES	457,371	ID	Situs	-	8.10.11
	392	RES	(9,778)	JBG	22.472%	(2,197)	8.10.11
	392	RES	(432,410)	OR	Situs	-	8.10.11
	392	RES	491,144	SO	6.921%	33,993	8.10.11
	392	RES	1,346,810	UT	Situs	-	8.10.11
	392	RES	92,852	WA	Situs	92,852	8.10.11
	392	RES	878,033	WY-ALL	Situs	-	8.10.11
	392	RES	39,837	WY-ALL	Situs	-	8.10.11
	393	RES	(1,371)	CA	Situs	-	8.10.11
	393	RES	(93,985)	CAGE	0.000%	-	8.10.11
	393	RES	1,578	CAGW	22.472%	354	8.10.11
	393	RES	3,359	ID	Situs	-	8.10.11
	393	RES	41,737	JBG	22.472%	9,379	8.10.11
	393	RES	(14,098)	OR	Situs	-	8.10.11
	393	RES	(2,908)	SO	6.921%	(201)	8.10.11
	393	RES	(10,469)	UT	Situs	-	8.10.11
	393	RES	10,946	WA	Situs	10,946	8.10.11
	393	RES	(30,145)	WY-ALL	Situs	-	8.10.11
	394	RES	(8,182)	CA	Situs	-	8.10.11
	394	RES	11,528	CAEE	0.000%	-	8.10.11
	394	RES	(75,585)	CAGE	0.000%	-	8.10.11
	394	RES	(241,345)	CAGW	22.472%	(54,234)	8.10.11
	394	RES	70,522	ID	Situs	-	8.10.11
	394	RES	(72,793)	JBG	22.472%	(16,358)	8.10.11
	394	RES	54,916	OR	Situs	-	8.10.11
	394	RES	(74,358)	SO	6.921%	(5,146)	8.10.11
	394	RES	447,047	UT	Situs	-	8.10.11
	394	RES	53,871	WA	Situs	53,871	8.10.11
	394	RES	1,329	WY-ALL	Situs	-	8.10.11
	394	RES	(3,819)	WY-ALL	Situs	-	8.10.11
	395	RES	31,363	CA	Situs	-	8.10.11
	395	RES	9,751	CAEE	0.000%	-	8.10.11
	395	RES	(113,296)	CAGE	0.000%	-	8.10.11
			<u>2,962,285</u>			<u>129,012</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended June 30, 2020 to End-of-Period levels as of June 30, 2020.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
	395	RES	(3,794)	CAGW	22.472%	(853)	8.10.11
	395	RES	(2,472)	ID	Situs	-	8.10.11
	395	RES	29,490	JBG	22.472%	6,627	8.10.11
	395	RES	267,724	OR	Situs	-	8.10.11
	395	RES	(60,801)	SO	6.921%	(4,208)	8.10.11
	395	RES	(169,914)	UT	Situs	-	8.10.11
	395	RES	95,466	WA	Situs	95,466	8.10.11
	395	RES	9,935	WY-ALL	Situs	-	8.10.11
	396	RES	(10,947)	WY-ALL	Situs	-	8.10.11
	396	RES	890,930	CA	Situs	-	8.10.11
	396	RES	(25,170)	CAGE	0.000%	-	8.10.12
	396	RES	39,959	CAGW	22.472%	8,979	8.10.12
	396	RES	1,337,149	ID	Situs	-	8.10.12
	396	RES	227,938	JBG	22.472%	51,221	8.10.12
	396	RES	1,561,834	OR	Situs	-	8.10.12
	396	RES	355,069	SO	6.921%	24,575	8.10.12
	396	RES	1,169,266	UT	Situs	-	8.10.12
	396	RES	18,645	WA	Situs	18,645	8.10.12
	396	RES	741,211	WY-ALL	Situs	-	8.10.12
	397	RES	(148,792)	WY-ALL	Situs	-	8.10.12
	397	RES	11,294	CA	Situs	-	8.10.12
	397	RES	9,900	CAEE	0.000%	-	8.10.12
	397	RES	2,498,140	CAGE	0.000%	-	8.10.12
	397	RES	507,453	CAGW	22.472%	114,033	8.10.12
	397	RES	252,306	ID	Situs	-	8.10.12
	397	RES	(9,141)	JBG	22.472%	(2,054)	8.10.12
	397	RES	747,142	OR	Situs	-	8.10.12
	397	RES	1,991,990	SO	6.921%	137,868	8.10.12
	397	RES	1,392,967	UT	Situs	-	8.10.12
	397	RES	(601,885)	WA	Situs	(601,885)	8.10.12
	398	RES	(534,842)	WY-ALL	Situs	-	8.10.12
	398	RES	(13,071)	WY-ALL	Situs	-	8.10.12
	398	RES	974	CA	Situs	-	8.10.12
	398	RES	142	CAGE	0.000%	-	8.10.12
	398	RES	15,294	CAGW	22.472%	3,437	8.10.12
	398	RES	(3,617)	ID	Situs	-	8.10.12
	398	RES	(1,340)	JBG	22.472%	(301)	8.10.12
	398	RES	7,337	OR	Situs	-	8.10.12
	398	RES	(35,070)	SO	6.921%	(2,427)	8.10.12
	398	RES	(886)	UT	Situs	-	8.10.12
	398	RES	(717)	WA	Situs	(717)	8.10.12
	398	RES	7,266	WY-ALL	Situs	-	8.10.12
	DP	RES	(30,597)	CAEE	0.000%	-	8.10.12
	DP	RES	314,550	CA	Situs	-	8.10.12
			<u>12,848,315</u>			<u>(151,595)</u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended June 30, 2020 to End-of-Period levels as of June 30, 2020.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
	DP	RES	(41,732)	ID	Situs	-	8.10.12
	DP	RES	4,491,951	OR	Situs	-	8.10.12
	DP	RES	9,982,478	UT	Situs	-	8.10.12
	DP	RES	10,748,705	WA	Situs	10,748,705	8.10.12
	DP	RES	(219,809)	WY-ALL	Situs	-	8.10.12
	GP	RES	-	CAGE	0.000%	-	8.10.12
	GP	RES	-	SG	7.880%	-	8.10.12
	GP	RES	8,087,568	SO	6.921%	559,749	8.10.12
	SP	RES	268,116	CAGE	0.000%	-	8.10.12
	SP	RES	(12,783,028)	SG	7.880%	(1,007,351)	8.10.12
	TP	RES	32,195,812	CAGE	0.000%	-	8.10.12
	TP	RES	(9,585,907)	CAGW	22.472%	(2,154,101)	8.10.12
	TP	RES	-	SG	7.880%	-	8.10.12
			<u>43,144,154</u>			<u>8,147,002</u>	
Adjustment Summary:							
			(17,820,631)			(3,831,605)	8.10
			48,834,393			3,697,555	8.10.1
			92,999,199			5,410,419	8.10.2
			31,716,340			1,648,554	8.10.3
			2,962,285			129,012	8.10.4
			12,848,315			(151,595)	8.10.5
			<u>43,144,154</u>			<u>8,147,002</u>	8.10.6
Total Adjustment			<u><u>214,684,055</u></u>			<u><u>15,049,341</u></u>	

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average electric plant in-service balances for the twelve-month period ended June 30, 2020 to End-of-Period levels as of June 30, 2020.

PacifiCorp
Washington Results of Operations - June 2020
End-of-Period Plant Balances

Indicator	Account	Factor	Jun-20 AMA	Jun-20 EOP	Adjustment	Reference
302CAGE	302	CAGE	14,386,245	14,386,245	-	Ref. 8.10
302CAGW	302	CAGW	181,147,325	181,147,325	-	Ref. 8.10
302IDU	302	IDU	1,000,000	1,000,000	-	Ref. 8.10
302UT	302	UT	(32,081,215)	(32,081,215)	-	Ref. 8.10
303CA	303	CA	481,167	481,167	-	Ref. 8.10
303CAEE	303	CAEE	381	9,132	8,752	Ref. 8.10
303CAGE	303	CAGE	96,090,520	96,687,201	596,681	Ref. 8.10
303CAGW	303	CAGW	83,662,298	90,781,490	7,119,192	Ref. 8.10
303CN	303	CN	181,436,816	184,141,702	2,704,886	Ref. 8.10
303IDU	303	IDU	3,371,145	3,371,145	-	Ref. 8.10
303JBG	303	JBG	2,131,835	2,131,835	-	Ref. 8.10
303OR	303	OR	4,615,241	4,615,241	-	Ref. 8.10
303SG	303	SG	1,600,187	1,600,187	-	Ref. 8.10
303SO	303	SO	395,402,138	396,227,778	825,640	Ref. 8.10
303UT	303	UT	5,890,217	5,890,217	-	Ref. 8.10
303WA	303	WA	2,036,363	2,036,363	-	Ref. 8.10
303WYP	303	WYP	5,640,189	5,647,076	6,887	Ref. 8.10
310CAGE	310	CAGE	90,006,541	90,006,302	(238)	Ref. 8.10
310CAGW	310	CAGW	1,788,644	1,788,644	-	Ref. 8.10
310JBG	310	JBG	1,193,761	1,193,761	-	Ref. 8.10
311CAGE	311	CAGE	830,464,229	835,661,049	5,196,819	Ref. 8.10
311CAGW	311	CAGW	65,819,147	68,067,987	2,248,840	Ref. 8.10
311JBG	311	JBG	149,521,298	150,217,903	696,605	Ref. 8.10
312CAGE	312	CAGE	3,501,052,170	3,514,827,794	13,775,624	Ref. 8.10
312CAGW	312	CAGW	122,498,809	122,499,043	233	Ref. 8.10
312JBG	312	JBG	1,004,514,657	1,007,529,237	3,014,580	Ref. 8.10
314CAGE	314	CAGE	758,366,944	760,481,800	2,114,856	Ref. 8.10
314CAGW	314	CAGW	39,043,238	39,227,106	183,868	Ref. 8.10
314JBG	314	JBG	206,336,291	206,739,361	403,069	Ref. 8.10
315CAGE	315	CAGE	419,023,997	420,198,506	1,174,510	Ref. 8.10
315CAGW	315	CAGW	9,362,609	9,362,609	-	Ref. 8.10
315JBG	315	JBG	61,284,141	61,887,726	603,585	Ref. 8.10
316CAGE	316	CAGE	28,062,461	28,147,639	85,178	Ref. 8.10
316CAGW	316	CAGW	434,734	434,734	-	Ref. 8.10
316JBG	316	JBG	5,340,284	5,710,516	370,232	Ref. 8.10
330CAGE	330	CAGE	6,553,227	6,553,227	-	Ref. 8.10
330CAGW	330	CAGW	29,766,877	29,766,877	-	Ref. 8.10
331CAGE	331	CAGE	18,213,099	18,773,711	560,612	Ref. 8.10
331CAGW	331	CAGW	260,645,190	263,102,051	2,456,861	Ref. 8.10
332CAGE	332	CAGE	102,938,724	103,476,030	537,306	Ref. 8.10
332CAGW	332	CAGW	413,311,683	417,696,605	4,384,923	Ref. 8.10
333CAGE	333	CAGE	50,093,100	50,988,463	895,363	Ref. 8.10
333CAGW	333	CAGW	91,806,428	92,918,384	1,111,956	Ref. 8.10
334CAGE	334	CAGE	15,174,475	15,133,918	(40,557)	Ref. 8.10
334CAGW	334	CAGW	70,040,368	70,431,453	391,085	Ref. 8.10
335CAGE	335	CAGE	172,801	172,801	-	Ref. 8.10
335CAGW	335	CAGW	2,371,082	2,391,634	20,552	Ref. 8.10
336CAGE	336	CAGE	2,843,684	3,823,397	979,713	Ref. 8.10
336CAGW	336	CAGW	22,226,804	22,224,686	(2,118)	Ref. 8.10
340CAGE	340	CAGE	45,204,398	46,356,403	1,152,005	Ref. 8.10
340CAGW	340	CAGW	4,527,456	4,527,456	-	Ref. 8.10
340OR	340	OR	74,986	74,986	-	Ref. 8.10
341CAGE	341	CAGE	170,944,049	171,387,854	443,805	Ref. 8.10

PacifiCorp
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Indicator	Account	Factor	Jun-20 AMA	Jun-20 EOP	Adjustment	Reference
341CAGW	341	CAGW	58,384,185	58,439,499	55,314	Ref. 8.10
342CAGE	342	CAGE	14,565,556	14,565,556	-	Ref. 8.10
342CAGW	342	CAGW	1,622,667	1,622,667	-	Ref. 8.10
343CAGE	343	CAGE	1,885,687,518	1,848,854,896	(36,832,622)	Ref. 8.10
343CAGW	343	CAGW	938,746,750	894,339,301	(44,407,449)	Ref. 8.10
344CAGE	344	CAGE	354,204,513	360,320,864	6,116,352	Ref. 8.10
344CAGW	344	CAGW	141,802,310	145,956,374	4,154,064	Ref. 8.10
345CAGE	345	CAGE	238,885,151	238,898,325	13,173	Ref. 8.10
345CAGW	345	CAGW	87,589,554	86,491,306	(1,098,247)	Ref. 8.10
346CAGE	346	CAGE	11,837,626	11,837,626	-	Ref. 8.10
346CAGW	346	CAGW	4,093,542	4,251,022	157,480	Ref. 8.10
350CAGE	350	CAGE	234,601,424	235,989,882	1,388,458	Ref. 8.10.1
350CAGW	350	CAGW	43,014,777	44,248,067	1,233,291	Ref. 8.10.1
350JBG	350	JBG	2,309,451	2,309,451	-	Ref. 8.10.1
350SG	350	SG	100,388	100,388	-	Ref. 8.10.1
352CAGE	352	CAGE	203,751,246	209,947,565	6,196,319	Ref. 8.10.1
352CAGW	352	CAGW	75,860,415	78,710,390	2,849,975	Ref. 8.10.1
352JBG	352	JBG	1,657,327	1,647,787	(9,540)	Ref. 8.10.1
352SG	352	SG	3,167	3,167	-	Ref. 8.10.1
353CAGE	353	CAGE	1,545,587,212	1,553,239,391	7,652,180	Ref. 8.10.1
353CAGW	353	CAGW	603,547,901	608,931,032	5,383,132	Ref. 8.10.1
353JBG	353	JBG	40,613,437	40,651,644	38,206	Ref. 8.10.1
353SG	353	SG	952,147	952,147	-	Ref. 8.10.1
354CAGE	354	CAGE	1,092,178,626	1,097,151,563	4,972,937	Ref. 8.10.1
354CAGW	354	CAGW	172,388,017	172,428,109	40,092	Ref. 8.10.1
354JBG	354	JBG	21,750,536	21,750,536	-	Ref. 8.10.1
354SG	354	SG	123,630	123,630	-	Ref. 8.10.1
355CAGE	355	CAGE	685,144,034	690,026,104	4,882,071	Ref. 8.10.1
355CAGW	355	CAGW	315,696,077	314,752,981	(943,097)	Ref. 8.10.1
355JBG	355	JBG	689,838	689,756	(82)	Ref. 8.10.1
355SG	355	SG	707,219	707,219	-	Ref. 8.10.1
356CAGE	356	CAGE	922,368,812	928,015,892	5,647,081	Ref. 8.10.1
356CAGW	356	CAGW	333,249,082	340,767,403	7,518,322	Ref. 8.10.1
356JBG	356	JBG	13,943,854	13,943,854	-	Ref. 8.10.1
356SG	356	SG	1,509,970	1,509,970	-	Ref. 8.10.1
357CAGE	357	CAGE	3,346,256	3,346,256	-	Ref. 8.10.1
357CAGW	357	CAGW	488,407	505,778	17,371	Ref. 8.10.1
358CAGE	358	CAGE	8,439,169	8,774,055	334,887	Ref. 8.10.1
358CAGW	358	CAGW	306,562	306,562	-	Ref. 8.10.1
359CAGE	359	CAGE	4,861,159	4,861,159	-	Ref. 8.10.1
359CAGW	359	CAGW	7,116,132	7,264,041	147,909	Ref. 8.10.1
359JBG	359	JBG	4,929	4,929	-	Ref. 8.10.1
359SG	359	SG	15,883	15,883	-	Ref. 8.10.1
360CA	360	CA	1,820,300	1,820,300	-	Ref. 8.10.1
360IDU	360	IDU	1,835,903	1,835,903	-	Ref. 8.10.1
360OR	360	OR	14,190,626	14,190,626	-	Ref. 8.10.1
360UT	360	UT	37,160,423	37,196,065	35,642	Ref. 8.10.1
360WA	360	WA	1,867,905	1,867,905	-	Ref. 8.10.1
360WYP	360	WYP	2,842,265	2,842,265	-	Ref. 8.10.1
360WYU	360	WYU	4,065,498	4,065,498	-	Ref. 8.10.1
361CA	361	CA	5,242,882	5,252,257	9,374	Ref. 8.10.1
361IDU	361	IDU	3,366,720	3,366,757	37	Ref. 8.10.1
361OR	361	OR	32,613,273	32,651,027	37,754	Ref. 8.10.1

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Indicator	Account	Factor	Jun-20 AMA	Jun-20 EOP	Adjustment	Reference
361UT	361	UT	58,788,238	60,134,064	1,345,827	Ref. 8.10.1
361WA	361	WA	6,336,442	6,376,623	40,181	Ref. 8.10.1
361WYP	361	WYP	12,279,897	12,295,966	16,069	Ref. 8.10.1
361WYU	361	WYU	4,811,675	4,811,675	-	Ref. 8.10.1
362CA	362	CA	30,703,710	30,689,949	(13,761)	Ref. 8.10.2
362IDU	362	IDU	37,892,190	38,248,346	356,155	Ref. 8.10.2
362OR	362	OR	258,976,475	258,888,105	(88,370)	Ref. 8.10.2
362UT	362	UT	485,548,789	488,604,096	3,055,306	Ref. 8.10.2
362WA	362	WA	76,666,232	76,737,331	71,099	Ref. 8.10.2
362WYP	362	WYP	120,239,457	120,687,557	448,099	Ref. 8.10.2
362WYU	362	WYU	18,602,146	18,628,214	26,069	Ref. 8.10.2
364CA	364	CA	72,862,951	73,631,729	768,778	Ref. 8.10.2
364IDU	364	IDU	94,571,292	96,420,152	1,848,860	Ref. 8.10.2
364OR	364	OR	402,757,324	410,200,069	7,442,745	Ref. 8.10.2
364UT	364	UT	405,478,137	412,190,210	6,712,073	Ref. 8.10.2
364WA	364	WA	112,602,228	114,320,030	1,717,802	Ref. 8.10.2
364WYP	364	WYP	140,347,383	143,682,285	3,334,902	Ref. 8.10.2
364WYU	364	WYU	28,742,486	29,037,605	295,119	Ref. 8.10.2
365CA	365	CA	36,317,444	36,541,347	223,902	Ref. 8.10.2
365IDU	365	IDU	40,485,261	41,433,555	948,293	Ref. 8.10.2
365OR	365	OR	278,343,397	285,213,315	6,869,919	Ref. 8.10.2
365UT	365	UT	249,934,397	255,058,015	5,123,618	Ref. 8.10.2
365WA	365	WA	76,033,083	77,155,391	1,122,308	Ref. 8.10.2
365WYP	365	WYP	105,977,760	109,362,779	3,385,019	Ref. 8.10.2
365WYU	365	WYU	14,216,983	14,378,307	161,324	Ref. 8.10.2
366CA	366	CA	18,548,485	18,581,480	32,995	Ref. 8.10.2
366IDU	366	IDU	10,801,857	11,317,475	515,618	Ref. 8.10.2
366OR	366	OR	99,621,539	101,634,627	2,013,088	Ref. 8.10.2
366UT	366	UT	218,391,632	222,885,141	4,493,509	Ref. 8.10.2
366WA	366	WA	19,250,408	19,540,883	290,475	Ref. 8.10.2
366WYP	366	WYP	25,873,015	26,692,911	819,896	Ref. 8.10.2
366WYU	366	WYU	5,099,282	5,133,683	34,401	Ref. 8.10.2
367CA	367	CA	20,840,080	20,914,338	74,258	Ref. 8.10.2
367IDU	367	IDU	29,578,675	30,410,194	831,519	Ref. 8.10.2
367OR	367	OR	194,164,742	198,581,823	4,417,081	Ref. 8.10.2
367UT	367	UT	589,225,394	600,303,855	11,078,461	Ref. 8.10.2
367WA	367	WA	30,366,728	31,040,307	673,580	Ref. 8.10.2
367WYP	367	WYP	47,682,382	48,536,188	853,805	Ref. 8.10.2
367WYU	367	WYU	18,631,819	18,697,496	65,677	Ref. 8.10.2
368CA	368	CA	55,555,442	55,907,801	352,359	Ref. 8.10.2
368IDU	368	IDU	85,003,446	85,937,489	934,043	Ref. 8.10.2
368OR	368	OR	467,694,334	475,113,311	7,418,978	Ref. 8.10.2
368UT	368	UT	570,057,905	581,338,989	11,281,084	Ref. 8.10.2
368WA	368	WA	117,530,339	119,065,494	1,535,154	Ref. 8.10.2
368WYP	368	WYP	112,061,017	113,426,267	1,365,249	Ref. 8.10.2
368WYU	368	WYU	15,731,975	15,840,683	108,708	Ref. 8.10.2
369CA	369	CA	27,646,052	28,001,753	355,701	Ref. 8.10.3
369IDU	369	IDU	44,718,481	45,852,646	1,134,166	Ref. 8.10.3
369OR	369	OR	304,645,179	311,571,089	6,925,909	Ref. 8.10.3
369UT	369	UT	345,958,291	357,648,508	11,690,217	Ref. 8.10.3
369WA	369	WA	68,223,644	69,700,409	1,476,765	Ref. 8.10.3
369WYP	369	WYP	53,520,476	54,550,536	1,030,060	Ref. 8.10.3
369WYU	369	WYU	16,102,974	16,550,650	447,675	Ref. 8.10.3

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Indicator	Account	Factor	Jun-20 AMA	Jun-20 EOP	Adjustment	Reference
370CA	370	CA	8,326,997	8,433,060	106,063	Ref. 8.10.3
370IDU	370	IDU	16,701,817	17,161,569	459,752	Ref. 8.10.3
370OR	370	OR	94,982,421	96,521,213	1,538,792	Ref. 8.10.3
370UT	370	UT	93,880,300	95,971,080	2,090,780	Ref. 8.10.3
370WA	370	WA	13,549,961	13,984,786	434,824	Ref. 8.10.3
370WYP	370	WYP	13,872,992	14,103,577	230,585	Ref. 8.10.3
370WYU	370	WYU	2,505,927	2,603,326	97,399	Ref. 8.10.3
371CA	371	CA	278,887	278,552	(335)	Ref. 8.10.3
371IDU	371	IDU	170,265	170,534	270	Ref. 8.10.3
371OR	371	OR	2,644,526	2,651,391	6,865	Ref. 8.10.3
371UT	371	UT	4,219,916	4,216,370	(3,546)	Ref. 8.10.3
371WA	371	WA	512,408	512,285	(123)	Ref. 8.10.3
371WYP	371	WYP	821,547	821,575	28	Ref. 8.10.3
371WYU	371	WYU	155,045	155,045	-	Ref. 8.10.3
373CA	373	CA	780,439	783,992	3,553	Ref. 8.10.3
373IDU	373	IDU	771,088	791,886	20,798	Ref. 8.10.3
373OR	373	OR	24,214,383	24,381,473	167,091	Ref. 8.10.3
373UT	373	UT	21,565,143	21,722,471	157,328	Ref. 8.10.3
373WA	373	WA	4,352,577	3,911,270	(441,307)	Ref. 8.10.3
373WYP	373	WYP	8,549,999	8,578,849	28,850	Ref. 8.10.3
373WYU	373	WYU	2,273,990	2,274,969	979	Ref. 8.10.3
389CA	389	CA	996,659	996,659	-	Ref. 8.10.3
389CAGE	389	CAGE	1,560	1,560	-	Ref. 8.10.3
389CN	389	CN	1,128,506	1,128,506	-	Ref. 8.10.3
389IDU	389	IDU	193,901	193,901	-	Ref. 8.10.3
389OR	389	OR	6,114,209	6,116,407	2,198	Ref. 8.10.3
389SO	389	SO	7,516,302	7,516,302	-	Ref. 8.10.3
389UT	389	UT	4,080,600	4,080,600	-	Ref. 8.10.3
389WA	389	WA	1,098,826	1,098,826	-	Ref. 8.10.3
389WYP	389	WYP	1,807,993	1,807,993	-	Ref. 8.10.3
389WYU	389	WYU	677,198	677,198	-	Ref. 8.10.3
390CA	390	CA	4,091,953	4,172,233	80,280	Ref. 8.10.3
390CAEE	390	CAEE	1,325,055	862,703	(462,351)	Ref. 8.10.3
390CAGE	390	CAGE	4,334,464	4,426,479	92,014	Ref. 8.10.3
390CAGW	390	CAGW	3,333,816	3,333,951	135	Ref. 8.10.3
390CN	390	CN	8,207,715	8,207,715	-	Ref. 8.10.3
390IDU	390	IDU	11,713,873	11,730,659	16,786	Ref. 8.10.3
390JBG	390	JBG	22,429	22,429	-	Ref. 8.10.3
390OR	390	OR	39,825,134	40,060,876	235,742	Ref. 8.10.3
390SO	390	SO	96,810,287	99,031,173	2,220,886	Ref. 8.10.3
390UT	390	UT	44,823,460	46,012,602	1,189,142	Ref. 8.10.3
390WA	390	WA	13,956,281	13,967,299	11,019	Ref. 8.10.3
390WYP	390	WYP	15,130,034	15,173,662	43,627	Ref. 8.10.3
390WYU	390	WYU	3,889,971	3,894,389	4,417	Ref. 8.10.3
391CA	391	CA	146,687	146,859	172	Ref. 8.10.3
391CAEE	391	CAEE	16,674	23,311	6,637	Ref. 8.10.3
391CAGE	391	CAGE	2,720,137	2,968,077	247,940	Ref. 8.10.3
391CAGW	391	CAGW	746,139	803,330	57,190	Ref. 8.10.3
391CN	391	CN	4,326,872	4,338,237	11,365	Ref. 8.10.3
391IDU	391	IDU	428,723	444,785	16,062	Ref. 8.10.4
391JBG	391	JBG	240,396	266,538	26,142	Ref. 8.10.4
391OR	391	OR	2,278,097	2,377,061	98,965	Ref. 8.10.4
391SO	391	SO	53,034,705	52,116,101	(918,604)	Ref. 8.10.4

PacifiCorp
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End-of-Period Plant Balances

Indicator	Account	Factor	Jun-20 AMA	Jun-20 EOP	Adjustment	Reference
391UT	391	UT	1,263,817	1,377,849	114,032	Ref. 8.10.4
391WA	391	WA	328,740	346,573	17,832	Ref. 8.10.4
391WYP	391	WYP	2,264,122	2,430,507	166,385	Ref. 8.10.4
391WYU	391	WYU	75,028	79,858	4,830	Ref. 8.10.4
392CA	392	CA	2,217,896	2,444,581	226,686	Ref. 8.10.4
392CAEE	392	CAEE	461,853	362,147	(99,706)	Ref. 8.10.4
392CAGE	392	CAGE	13,981,834	14,229,013	247,179	Ref. 8.10.4
392CAGW	392	CAGW	6,123,079	6,326,111	203,032	Ref. 8.10.4
392IDU	392	IDU	6,613,564	7,070,935	457,371	Ref. 8.10.4
392JBG	392	JBG	2,699,610	2,689,832	(9,778)	Ref. 8.10.4
392OR	392	OR	24,709,836	24,277,426	(432,410)	Ref. 8.10.4
392SO	392	SO	6,999,860	7,491,004	491,144	Ref. 8.10.4
392UT	392	UT	38,286,521	39,633,331	1,346,810	Ref. 8.10.4
392WA	392	WA	5,494,700	5,587,551	92,852	Ref. 8.10.4
392WYP	392	WYP	10,276,779	11,154,812	878,033	Ref. 8.10.4
392WYU	392	WYU	2,011,738	2,051,575	39,837	Ref. 8.10.4
393CA	393	CA	178,892	177,520	(1,371)	Ref. 8.10.4
393CAGE	393	CAGE	4,179,817	4,085,832	(93,985)	Ref. 8.10.4
393CAGW	393	CAGW	786,401	787,978	1,578	Ref. 8.10.4
393IDU	393	IDU	504,005	507,364	3,359	Ref. 8.10.4
393JBG	393	JBG	878,132	919,870	41,737	Ref. 8.10.4
393OR	393	OR	2,678,840	2,664,742	(14,098)	Ref. 8.10.4
393SO	393	SO	251,493	248,585	(2,908)	Ref. 8.10.4
393UT	393	UT	3,338,186	3,327,717	(10,469)	Ref. 8.10.4
393WA	393	WA	720,054	731,000	10,946	Ref. 8.10.4
393WYP	393	WYP	1,177,539	1,147,394	(30,145)	Ref. 8.10.4
393WYU	393	WYU	1,338	1,338	-	Ref. 8.10.4
394CA	394	CA	814,127	805,945	(8,182)	Ref. 8.10.4
394CAEE	394	CAEE	115,942	127,470	11,528	Ref. 8.10.4
394CAGE	394	CAGE	18,416,495	18,340,910	(75,585)	Ref. 8.10.4
394CAGW	394	CAGW	2,556,341	2,314,996	(241,345)	Ref. 8.10.4
394IDU	394	IDU	2,105,121	2,175,642	70,522	Ref. 8.10.4
394JBG	394	JBG	3,041,938	2,969,145	(72,793)	Ref. 8.10.4
394OR	394	OR	10,784,023	10,838,939	54,916	Ref. 8.10.4
394SO	394	SO	2,101,933	2,027,575	(74,358)	Ref. 8.10.4
394UT	394	UT	14,616,950	15,063,997	447,047	Ref. 8.10.4
394WA	394	WA	2,818,587	2,872,458	53,871	Ref. 8.10.4
394WYP	394	WYP	3,698,745	3,700,073	1,329	Ref. 8.10.4
394WYU	394	WYU	398,969	395,150	(3,819)	Ref. 8.10.4
395CA	395	CA	318,297	349,660	31,363	Ref. 8.10.4
395CAEE	395	CAEE	1,310,832	1,320,583	9,751	Ref. 8.10.4
395CAGE	395	CAGE	4,797,306	4,684,010	(113,296)	Ref. 8.10.4
395CAGW	395	CAGW	1,329,730	1,325,936	(3,794)	Ref. 8.10.5
395IDU	395	IDU	1,299,337	1,296,865	(2,472)	Ref. 8.10.5
395JBG	395	JBG	372,460	401,950	29,490	Ref. 8.10.5
395OR	395	OR	8,481,491	8,749,215	267,724	Ref. 8.10.5
395SO	395	SO	4,944,250	4,883,449	(60,801)	Ref. 8.10.5
395UT	395	UT	7,889,213	7,719,299	(169,914)	Ref. 8.10.5
395WA	395	WA	1,350,552	1,446,018	95,466	Ref. 8.10.5
395WYP	395	WYP	2,560,223	2,570,157	9,935	Ref. 8.10.5
395WYU	395	WYU	114,062	103,116	(10,947)	Ref. 8.10.5
396CA	396	CA	5,931,843	6,822,772	890,930	Ref. 8.10.5
396CAEE	396	CAEE	236,686	236,686	-	Ref. 8.10.5

PacifiCorp
Washington Results of Operations - June 2020
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Indicator	Account	Factor	Jun-20 AMA	Jun-20 EOP	Adjustment	Reference
396CAGE	396	CAGE	33,053,805	33,028,635	(25,170)	Ref. 8.10.5
396CAGW	396	CAGW	3,812,363	3,852,322	39,959	Ref. 8.10.5
396IDU	396	IDU	11,736,043	13,073,192	1,337,149	Ref. 8.10.5
396JBG	396	JBG	10,142,781	10,370,719	227,938	Ref. 8.10.5
396OR	396	OR	40,345,606	41,907,439	1,561,834	Ref. 8.10.5
396SO	396	SO	6,138,262	6,493,331	355,069	Ref. 8.10.5
396UT	396	UT	51,019,625	52,188,892	1,169,266	Ref. 8.10.5
396WA	396	WA	8,928,985	8,947,629	18,645	Ref. 8.10.5
396WYP	396	WYP	18,212,992	18,954,203	741,211	Ref. 8.10.5
396WYU	396	WYU	3,697,220	3,548,428	(148,792)	Ref. 8.10.5
397CA	397	CA	6,545,086	6,556,381	11,294	Ref. 8.10.5
397CAEE	397	CAEE	351,876	361,776	9,900	Ref. 8.10.5
397CAGE	397	CAGE	125,106,332	127,604,471	2,498,140	Ref. 8.10.5
397CAGW	397	CAGW	52,973,609	53,481,062	507,453	Ref. 8.10.5
397CN	397	CN	3,848,526	3,848,526	-	Ref. 8.10.5
397IDU	397	IDU	11,617,504	11,869,810	252,306	Ref. 8.10.5
397JBG	397	JBG	4,996,100	4,986,959	(9,141)	Ref. 8.10.5
397OR	397	OR	77,300,123	78,047,265	747,142	Ref. 8.10.5
397SG	397	SG	138,684	138,684	-	Ref. 8.10.5
397SO	397	SO	95,013,208	97,005,198	1,991,990	Ref. 8.10.5
397UT	397	UT	64,314,847	65,707,814	1,392,967	Ref. 8.10.5
397WA	397	WA	13,381,942	12,780,057	(601,885)	Ref. 8.10.5
397WYP	397	WYP	24,370,039	23,835,197	(534,842)	Ref. 8.10.5
397WYU	397	WYU	6,054,681	6,041,610	(13,071)	Ref. 8.10.5
398CA	398	CA	50,977	51,952	974	Ref. 8.10.5
398CAEE	398	CAEE	3,966	3,966	-	Ref. 8.10.5
398CAGE	398	CAGE	2,081,474	2,081,616	142	Ref. 8.10.5
398CAGW	398	CAGW	454,683	469,978	15,294	Ref. 8.10.5
398CN	398	CN	82,497	82,497	-	Ref. 8.10.5
398IDU	398	IDU	80,922	77,304	(3,617)	Ref. 8.10.5
398JBG	398	JBG	203,770	202,429	(1,340)	Ref. 8.10.5
398OR	398	OR	1,218,804	1,226,141	7,337	Ref. 8.10.5
398SO	398	SO	2,197,278	2,162,208	(35,070)	Ref. 8.10.5
398UT	398	UT	1,381,567	1,380,680	(886)	Ref. 8.10.5
398WA	398	WA	186,835	186,118	(717)	Ref. 8.10.5
398WYP	398	WYP	216,794	224,060	7,266	Ref. 8.10.5
398WYU	398	WYU	17,232	17,232	-	Ref. 8.10.5
399CAEE	399	CAEE	1,853,498	1,822,901	(30,597)	Ref. 8.10.5
DPCA	DP	CA	1,067,621	1,382,172	314,550	Ref. 8.10.5
DPIDU	DP	IDU	3,719,156	3,677,424	(41,732)	Ref. 8.10.6
DPOR	DP	OR	26,540,242	31,032,193	4,491,951	Ref. 8.10.6
DPUT	DP	UT	29,356,777	39,339,255	9,982,478	Ref. 8.10.6
DPWA	DP	WA	7,284,427	18,033,132	10,748,705	Ref. 8.10.6
DPWYU	DP	WYU	9,618,768	9,398,959	(219,809)	Ref. 8.10.6
GPSO	GP	SO	45,104,745	53,192,313	8,087,568	Ref. 8.10.6
OPCAGW	OP	CAGW	(553,173)	(553,173)	-	Ref. 8.10.6
SPCAGE	SP	CAGE	(16,845,410)	(16,577,294)	268,116	Ref. 8.10.6
SPCAGW	SP	CAGW	553,173	553,173	-	Ref. 8.10.6
SPSG	SP	SG	58,832,791	46,049,763	(12,783,028)	Ref. 8.10.6
TPCAGE	TP	CAGE	63,801,231	95,997,043	32,195,812	Ref. 8.10.6
TPCAGW	TP	CAGW	36,251,277	26,665,371	(9,585,907)	Ref. 8.10.6
TPSG	TP	SG	(8,978,582)	(8,978,582)	-	Ref. 8.10.6
			28,338,568,446	28,553,252,501	214,684,055	

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Add Back Assets Exchanged to Idaho Power							
	352	RES	7,213	CAGE	0.000%	-	
	353	RES	7,625,294	CAGE	0.000%	-	
	355	RES	1,217,320	CAGE	0.000%	-	
	356	RES	1,457,038	CAGE	0.000%	-	
	352	RES	91,008	CAGW	22.472%	20,451	
	353	RES	6,067,277	CAGW	22.472%	1,363,411	
	397	RES	42,594	CAGW	22.472%	9,572	
	398	RES	219	CAGW	22.472%	49	
	354	RES	1,388,562	CAGE	0.000%	-	
	362	RES	12,030	ID	Situs	-	
	397	RES	80,122	CAGE	0.000%	-	
	353	RES	366,555	JBG	22.472%	82,371	
	397	RES	41,363	JBG	22.472%	9,295	
	354	RES	7,603,314	JBG	22.472%	1,708,582	
	355	RES	283,511	JBG	22.472%	63,709	
	356	RES	5,480,989	JBG	22.472%	1,231,663	
	356	RES	15,775,462	CAGW	22.472%	3,544,990	
	354	RES	22,236,628	CAGW	22.472%	4,996,913	
	355	RES	3,932,955	CAGW	22.472%	883,796	
			<u>73,709,455</u>			<u>13,914,801</u>	8.11.1
Add Back Reserves on Assets Exchanged							
	108TP	RES	(3,370,724)	CAGE	0.000%	-	
	108TP	RES	(23,672,945)	CAGW	22.472%	(5,319,676)	
	108GP	RES	(64,147)	CAGW	22.472%	(14,415)	
	108GP	RES	(151,223)	CAGE	0.000%	-	
	108TP	RES	(7,893,399)	JBG	22.472%	(1,773,769)	
	108GP	RES	(67,708)	JBG	22.472%	(15,215)	
	108362	RES	(4,647)	ID	Situs	-	
			<u>(35,224,794)</u>			<u>(7,123,074)</u>	8.11.1
Net Adjustment to Rate Base			<u>38,484,661</u>			<u>6,791,726</u>	
Adjustment to Expense							
Add Back Depreciation Expense on Assets Exchanged							
	403TP	RES	143,320	CAGE	0.000%	-	
	403TP	RES	593,198	CAGW	22.472%	133,301	
	403GP	RES	11,666	CAGW	22.472%	2,622	
	403GP	RES	23,489	CAGE	0.000%	-	
	403TP	RES	163,749	JBG	22.472%	36,797	
	403GP	RES	9,100	JBG	22.472%	2,045	
	403362	RES	150	ID	Situs	-	
			<u>944,672</u>			<u>174,764</u>	8.11.2
Adjustment to Tax							
	Deferred Income Tax Expense	41110	RES	(50,962)	CAGW	22.472%	(11,452)
	Deferred Income Tax Expense	41110	RES	(23,496)	JBG	22.472%	(5,280)
	Accum. Def. Income Tax Balance	282	RES	(1,940,250)	CAGE	0.000%	-
	Accum. Def. Income Tax Balance	282	RES	(5,201,207)	CAGW	22.472%	(1,168,791)
	Accum. Def. Income Tax Balance	282	RES	(1,752,720)	JBG	22.472%	(393,863)
	Accum. Def. Income Tax Balance	282	RES	(2,738)	ID	Situs	-
			<u>(8,971,373)</u>			<u>(1,579,387)</u>	

Description of Adjustment

Consistent with Order 12 in Docket No. UE-152253, this adjustment reverses the impact of the Idaho Asset Exchange transaction from Washington's rate base by adding back the imputed December-19 end-of-period net book value of assets exchanged to Idaho Power in the transaction. Assets received from Idaho Power in the transaction are excluded from Washington's unadjusted rate base. This adjustment also adds back depreciation expense on exchanged assets for 12 months ended June 2020.

Location Description	FERC Account	WCA Factor	Total Gross Plant Jun-20	Accum. Depr. Jun-20
Antelope Substation	352	CAGE	5,946	(3,352)
	353	CAGE	580,441	(235,857)
Antelope-Scoville 138 kV Line	355	CAGE	182	101
	356	CAGE	12,355	(1,543)
Big Grassy (Sandune) 161/69 kV Sub	353	CAGE	1,224,428	(300,795)
Bridger-Goshen Loop-Threemile Knoll 345kV	354	CAGE	176,470	(31,047)
	356	CAGE	204,311	(37,737)
Burns Reactive Station 500kV	352	CAGW	8,832	(4,017)
	353	CAGW	3,465,548	(1,288,049)
	397	CAGW	1,408	(2,517)
	398	CAGW	219	(780)
Goshen - Antelope 161 kV Line	355	CAGE	667,466	(137,138)
	356	CAGE	117,169	(48,546)
Goshen - Kinport 345 kV Line	354	CAGE	230,876	(147,524)
	356	CAGE	284,083	(155,241)
Goshen Substation and Maint Shop	352	CAGE	1,178	(597)
	353	CAGE	1,973,161	(480,129)
	362	IDU	12,030	(4,647)
	397	CAGE	8,184	(20,846)
Goshen-Anaconda 161 kV Line (Leased)	355	CAGE	437,135	(83,984)
	356	CAGE	51,223	(9,812)
Hemingway Substation(Joint Owned)	352	CAGW	81,644	(10,145)
	353	CAGW	1,892,039	(274,055)
	397	CAGW	40,695	(58,845)
Hurricane 230 & 69kV Sub	353	CAGW	75,447	(32,123)
Jefferson 161/69 kV Substation	353	CAGE	339,061	(145,912)
Jim Bridger Substation, 230 kV Non-Shared	353	JBG	366,555	(71,835)
	397	JBG	41,363	(67,708)
Jim Bridger-Populus #1 345kV ID	354	JBG	1,553,031	(839,263)
	355	JBG	1,150	(153)
	356	JBG	947,868	(566,059)
Jim Bridger-Populus #1 345kV WY	354	JBG	2,289,356	(1,415,966)
	355	JBG	145,861	(31,398)
	356	JBG	1,711,938	(1,053,314)
Jim Bridger-Populus #2 345kV ID	354	JBG	1,642,325	(897,083)
	356	JBG	1,099,549	(625,609)
Jim Bridger-Populus #2 345kV WY	354	JBG	2,118,603	(1,317,611)
	355	JBG	136,500	(17,022)
	356	JBG	1,721,634	(1,058,085)
Mid-Point-Malin 500 kV	354	CAGW	7,304,137	(3,941,894)
	356	CAGW	4,517,297	(2,447,422)
Mid-Point-Malin 500kV Ln80	354	CAGW	13,454,351	(7,372,677)
	355	CAGW	173,196	(66,880)
	356	CAGW	8,807,410	(4,808,163)
Populus Substation(Non-Shared)	353	CAGE	1,220,971	(176,729)
Populus-Borah #1 Id 345kV	354	CAGW	762,381	(463,752)
	355	CAGW	23,808	(3,166)
	356	CAGW	627,463	(385,778)
Populus-Kinport Id 345kV	354	CAGE	981,216	(544,973)
	355	CAGE	39,108	(5,200)
	356	CAGE	765,197	(414,387)
Summer Lake Switchyard (BPA) 500kV	353	CAGW	106,332	(29,413)
	397	CAGW	491	(2,004)
Threemile Knoll Substation	353	CAGE	2,287,233	(378,697)
	397	CAGE	71,937	(130,378)
Walla Walla 230kV Substation	352	CAGW	532	(320)
	353	CAGW	527,911	(208,023)
Walla Walla-Hells Canyon 230kV	355	CAGW	201,277	(101,900)
	356	CAGW	95,323	(58,586)
Walla Walla-Hells Cyn 230kV	354	CAGW	715,758	(138,759)
	355	CAGW	3,534,674	(1,147,362)
	356	CAGW	1,727,969	(890,461)
Wheelon - American Falls 138 kV Line - Idaho	352	CAGE	89	(63)
	355	CAGE	73,429	(23,492)
	356	CAGE	22,701	(8,070)
Grand Total			73,709,455	(35,224,794)

Location Description	FERC Account	WCA Factor	Gross EPIS Jun-20	Depr Exp. Jun-19 to Jun-20
Antelope Substation	352	CAGE	5,946	55
	353	CAGE	580,441	5,571
Antelope-Scoville 138 kV Line	355	CAGE	182	3
	356	CAGE	12,355	187
Big Grassy (Sandune) 161/69 kV Sub	353	CAGE	1,224,428	13,988
Bridger-Goshen Loop-Threemile Knoll 345kV	354	CAGE	176,470	2,578
	356	CAGE	204,311	3,095
Burns Reactive Station 500kV	352	CAGW	8,832	91
	353	CAGW	3,465,548	34,027
	397	CAGW	1,408	402
	398	CAGW	219	-
Goshen - Antelope 161 kV Line	355	CAGE	667,466	9,290
	356	CAGE	117,169	1,481
Goshen - Kinport 345 kV Line	354	CAGE	230,876	2,703
	356	CAGE	284,083	3,367
Goshen Substation and Maint Shop	352	CAGE	1,178	12
	353	CAGE	1,973,161	23,244
	362	IDU	12,030	150
	397	CAGE	8,184	3,238
Goshen-Anaconda 161 kV Line (Leased)	355	CAGE	437,135	6,160
	356	CAGE	51,223	771
Hemingway Substation(Joint Owned)	352	CAGW	81,644	1,001
	353	CAGW	1,892,039	24,257
	397	CAGW	40,695	10,943
Hurricane 230 & 69kV Sub	353	CAGW	75,447	684
Jefferson 161/69 kV Substation	353	CAGE	339,061	3,205
Jim Bridger Substation, 230 kV Non-Shared	353	JBG	366,555	4,366
	397	JBG	41,363	9,100
Jim Bridger-Populus #1 345kV ID	354	JBG	1,553,031	19,270
	355	JBG	1,150	17
	356	JBG	947,868	10,926
Jim Bridger-Populus #1 345kV WY	354	JBG	2,289,356	27,381
	355	JBG	145,861	2,030
	356	JBG	1,711,938	19,488
Jim Bridger-Populus #2 345kV ID	354	JBG	1,642,325	20,330
	356	JBG	1,099,549	13,036
Jim Bridger-Populus #2 345kV WY	354	JBG	2,118,603	25,318
	355	JBG	136,500	1,984
	356	JBG	1,721,634	19,604
Mid-Point-Malin 500 kV	354	CAGW	7,304,137	93,475
	356	CAGW	4,517,297	55,447
Mid-Point-Malin 500kV Ln80	354	CAGW	13,454,351	171,861
	355	CAGW	173,196	2,197
	356	CAGW	8,807,410	107,908
Populus Substation(Non-Shared)	353	CAGE	1,220,971	15,657
Populus-Borah #1 Id 345kV	354	CAGW	762,381	9,194
	355	CAGW	23,808	345
	356	CAGW	627,463	7,146
Populus-Kinport Id 345kV	354	CAGE	981,216	12,097
	355	CAGE	39,108	567
	356	CAGE	765,197	9,294
Summer Lake Switchyard (BPA) 500kV	353	CAGW	106,332	1,158
	397	CAGW	491	320
Threemile Knoll Substation	353	CAGE	2,287,233	28,739
	397	CAGE	71,937	20,251
Walla Walla 230kV Substation	352	CAGW	532	5
	353	CAGW	527,911	4,966
Walla Walla-Hells Canyon 230kV	355	CAGW	201,277	2,178
	356	CAGW	95,323	1,031
Walla Walla-Hells Cyn 230kV	354	CAGW	715,758	10,429
	355	CAGW	3,534,674	45,218
	356	CAGW	1,727,969	20,578
Wheelon - American Falls 138 kV Line - Idaho	352	CAGE	89	1
	355	CAGE	73,429	959
	356	CAGE	22,701	298
Grand Total			73,709,455	944,672

9. BLANK

10.ALLOCATION FACTORS

PacifiCorp
Washington Results of Operations - June 2020
Historical Factors

PacifiCorp
Washington Results of Operations - June 2020

DESCRIPTION	West Control Area	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO-UPL	WY-UP&L	WYOMING-PPL	WYOMING	FERC	OTHER	NON-UTILITY	Ref #
	FACTOR												
Situs	S	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
System Generation	SG	1.4965%	26.3564%	7.8804%	43.5902%	6.0045%	2.1963%	12.4392%	14.6366%	0.0365%	0.0000%	0.0000%	10.7
System Capacity	SC	1.5211%	27.0658%	7.9492%	43.5392%	5.7596%	2.0908%	12.0373%	14.1281%	0.0370%	0.0000%	0.0000%	10.7
System Energy	SE	1.4227%	24.2283%	7.6740%	43.7431%	6.7391%	2.5130%	13.6449%	16.1579%	0.0348%	0.0000%	0.0000%	10.9
Control Area Energy - West	CAEW	4.2693%	72.7029%	23.0278%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.9
Control Area Energy - East	CAEE	0.0000%	0.0000%	0.0000%	65.6065%	10.1074%	3.7690%	20.4648%	24.2339%	0.0522%	0.0000%	0.0000%	10.9
System Overhead	SO	1.9944%	24.5032%	6.9211%	46.1387%	6.1607%	2.2174%	12.0365%	14.2540%	0.0279%	0.0000%	0.0000%	10.11
Gross Plant-System	GPS	1.9944%	24.5032%	6.9211%	46.1387%	6.1607%	2.2174%	12.0365%	14.2540%	0.0279%	0.0000%	0.0000%	10.11
System Net Plant	SNP	1.7297%	22.5749%	6.3653%	48.4352%	6.2899%	2.2493%	12.3049%	14.5541%	0.0294%	0.0214%	0.0000%	10.11
Division Net Plant Distributor	SNPD	3.1703%	26.8597%	6.3407%	48.1563%	5.0213%	1.8536%	8.5981%	10.4517%	0.0000%	0.0000%	0.0000%	10.11
Control Area Generation - West	CAGW	4.1822%	73.3463%	22.4715%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.10
Control Area Generation - East	CAGE	0.0000%	0.0000%	0.0000%	68.3832%	9.3252%	3.3208%	18.9145%	22.2352%	0.0564%	0.0000%	0.0000%	10.10
Jim Bridger Generation	JBG	4.1822%	73.3463%	22.4715%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.12
Jim Bridger Energy	JBE	4.2693%	72.7029%	23.0278%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.12
Wheeling Revenue - Generator	WRG	0.9762%	17.1206%	5.2453%	52.4211%	7.1485%	2.5456%	14.4994%	17.0451%	0.0433%	0.0000%	0.0000%	10.12
Wheeling Revenue - Energy	WRE	0.9965%	16.9704%	5.3752%	50.2926%	7.7481%	2.8893%	15.6879%	18.5772%	0.0400%	0.0000%	0.0000%	10.12
Customer - System	CN	2.3811%	31.1970%	6.8968%	47.9342%	4.2199%	0.8181%	6.5530%	7.3711%	0.0000%	0.0000%	0.0000%	10.12
CIAC	CIAC	3.1703%	26.8597%	6.3407%	48.1563%	5.0213%	1.8536%	8.5981%	10.4517%	0.0000%	0.0000%	0.0000%	10.12
Bad Debt Expense	BADDEBT	6.3325%	38.4757%	11.5593%	27.7616%	3.2284%	0.0508%	12.5917%	12.6424%	0.0000%	0.0000%	0.0000%	10.13
Accumulated Investment Tax Credit 198	ITC84	3.2870%	70.9760%	14.1800%	0.0000%	0.0000%	0.0000%	10.9460%	0.0000%	0.0000%	0.0000%	0.6110%	Fixed
Accumulated Investment Tax Credit 198	ITC85	5.4200%	67.6900%	13.3600%	0.0000%	0.0000%	0.0000%	11.6100%	11.6100%	0.0000%	0.0000%	1.9200%	Fixed
Accumulated Investment Tax Credit 198	ITC86	4.7890%	64.6080%	13.1260%	0.0000%	0.0000%	0.0000%	15.5000%	15.5000%	0.0000%	0.0000%	1.9770%	Fixed
Accumulated Investment Tax Credit 198	ITC88	4.2700%	61.2000%	14.9600%	0.0000%	0.0000%	0.0000%	16.7100%	16.7100%	0.0000%	0.0000%	2.8600%	Fixed
Accumulated Investment Tax Credit 198	ITC89	4.8806%	56.3558%	15.2688%	0.0000%	0.0000%	0.0000%	20.6776%	20.6776%	0.0000%	0.0000%	2.8172%	Fixed
Accumulated Investment Tax Credit 199	ITC90	1.5047%	15.9356%	3.9132%	46.9355%	13.9815%	13.5384%	3.8051%	17.3435%	0.0000%	0.0000%	0.3860%	Fixed
Other Electric	OTHER	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	Situs
Non-Utility	NUTIL	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	Situs
System Net Transmission Plan	SNPT	0.9762%	17.1207%	5.2452%	52.4209%	7.1485%	2.5457%	14.4996%	17.0453%	0.0433%	0.0000%	0.0000%	10.12
Trojan Plant Allocator	TROJP	4.1954%	73.2485%	22.5560%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.13
Trojan Decommissioning Allocato	TROJD	4.1978%	73.2313%	22.5710%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.13
DIT Expense	DITEXP	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	2.6509%	12.1179%	14.7688%	0.3225%	0.0000%	5.6810%	10.14
DIT Balance	DITBAL	2.1970%	25.4904%	6.3646%	44.0003%	5.7576%	2.5167%	11.9016%	14.4183%	0.2388%	0.0000%	1.5329%	10.15
Tax Depreciation	TAXDEPR	1.9452%	26.2483%	5.4822%	44.6907%	5.7368%	2.5012%	11.2554%	13.7566%	0.0235%	0.0000%	2.1167%	10.15
SCHMAT Depreciation Expense	SCHMDEXP	2.0362%	23.7890%	6.8879%	45.7573%	6.2130%	2.3924%	12.8939%	15.2862%	0.0304%	0.0000%	0.0000%	10.15

PacifiCorp

Washington Results of Operations - June 2020

CP ALLOCATION FACTOR

75.00% Demand Percentage

25.00% Energy Percentage

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
Jan-20	141.8	2,622.6	780.2	-	1,048.0	3,404.8	444.7	189.5	3.0	8,634.49
Feb-20	131.0	2,470.2	721.5	-	1,037.2	3,147.7	424.5	182.7	2.8	8,117.57
Mar-20	127.0	2,141.1	602.5	-	1,078.1	3,083.1	408.3	182.7	2.6	7,625.38
Apr-20	122.7	1,976.2	516.5	-	852.5	2,802.9	336.9	151.5	2.4	6,761.58
May-20	112.1	1,888.6	655.5	-	823.1	3,715.7	551.9	136.7	2.8	7,886.40
Jun-20	151.0	2,229.4	710.8	-	894.7	4,183.3	602.5	134.6	3.6	8,909.88
Jul-19	123.4	2,385.2	836.3	-	1,069.6	4,818.2	632.3	184.0	3.8	10,052.90
Aug-19	132.4	2,463.3	788.7	-	1,089.9	4,671.0	416.0	184.6	3.7	9,749.71
Sep-19	112.9	2,097.7	638.4	-	1,137.1	4,155.1	532.2	189.3	3.3	8,865.98
Oct-19	118.6	2,235.7	542.9	-	970.2	3,055.6	569.7	186.8	3.2	7,682.73
Nov-19	117.2	2,256.9	529.6	-	1,017.0	3,406.3	393.6	189.4	3.0	7,913.04
Dec-19	144.2	2,533.7	695.2	-	1,124.2	3,473.1	496.9	197.0	3.4	8,667.60
Load Curtailment	-	-	-	-	-	-	-	-	-	-
Total	1,534.3	27,300.5	8,018.1	-	12,141.7	43,916.8	5,809.6	2,108.9	37.3	100,867.24
System Capacity Factor	1.5211%	27.0658%	7.9492%	0.0000%	12.0373%	43.5392%	5.7596%	2.0908%	0.0370%	100.0000%

PacifiCorp

Washington Results of Operations - June 2020

ENERGY ALLOCATION NOTE

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
Jan-20	77,686	1,383,513	443,826	-	735,940	2,219,952	319,808	136,867	1,983	5,319,575
Feb-20	64,911	1,200,534	374,458	-	675,644	1,979,784	295,826	123,037	1,700	4,715,894
Mar-20	67,144	1,196,007	353,697	-	692,499	1,993,700	242,631	124,656	1,623	4,671,958
Apr-20	69,361	1,068,872	319,067	-	567,170	1,829,856	235,726	104,250	1,435	4,195,736
May-20	67,919	1,026,304	318,713	-	537,370	1,921,473	349,293	101,700	1,456	4,324,228
Jun-20	70,350	1,058,730	336,794	-	554,865	2,219,204	407,737	93,151	1,622	4,742,452
Jul-19	77,300	1,222,057	403,885	-	711,862	2,601,924	509,877	132,409	1,927	5,661,240
Aug-19	77,198	1,219,603	392,661	-	723,668	2,503,810	386,283	131,673	1,923	5,436,818
Sep-19	57,620	1,072,753	349,385	-	676,799	2,090,327	312,248	123,810	1,524	4,684,465
Oct-19	57,830	1,118,454	353,964	-	679,390	1,965,558	301,367	132,988	1,516	4,611,066
Nov-19	66,169	1,204,325	383,861	-	680,265	2,025,090	257,408	125,862	1,634	4,744,615
Dec-19	78,516	1,397,294	457,380	-	743,954	2,229,885	322,776	139,180	1,991	5,370,977
Load Curtailment	-	-	-	-	-	-	-	-	-	-
Total	832,003	14,168,446	4,487,692	-	7,979,425	25,580,562	3,940,978	1,469,583	20,334	58,479,023
System Energy Factor	1.4227%	24.2283%	7.6740%	0.0000%	13.6449%	43.7431%	6.7391%	2.5130%	0.0348%	100.0000%
System Generation (75% SC, 25% SE)	1.4965%	26.3564%	7.8804%	0.0000%	12.4392%	43.5902%	6.0045%	2.1963%	0.0365%	100.0000%
Control Area Factors										
Control Area Energy - West	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
CAEW	4.2693%	72.7029%	23.0278%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
Control Area Energy - East										
CAEE	0.0000%	0.0000%	0.0000%	0.0000%	20.4648%	65.6065%	10.1074%	3.7690%	0.0522%	100.0000%

PacifiCorp

Washington Results of Operations - June 2020

COINCIDENT PEAKS (Normalized)

75.00% Demand Percentage

25.00% Energy Percentage

MONTH	CALIFORNIA	OREGON	WASHINGTON	WCA	WYOMING-PPL	UTAH	IDAHO	WYOMING-UPL	FERC	ECA
Total	1,557	27,570	8,353	37,479	12,210	45,997	6,016	2,105	38	66,365
Total Coin. Peak	1,557	27,570	8,353	37,479	12,210	45,997	6,016	2,105	38	66,365
West. Contrl CP Factor	4.1532%	73.5607%	22.2861%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
East. Contrl CP Factor	0.0000%	0.0000%	0.0000%	0.0000%	18.3977%	69.3087%	9.0644%	3.1713%	0.0579%	100.0000%
Control Area Generation Factors										
Control Area Generation - West CAGW	4.1822%	73.3463%	22.4715%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Control Area Generation - East CAGE	0.0000%	0.0000%	0.0000%	0.0000%	18.9145%	68.3832%	9.3252%	3.3208%	0.0564%	100.0000%

PacifiCorp
Washington Results of Operations - June 2020
JAM INPUT TEMPLATE
COINCIDENT PEAKS

METERED LOADS (CP)													
		Non-FERC								FERC			
Month	Day	Time	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	NET UT	Total	
Jan-20	15	8	135	2,470	792	1,011	3,272	459	186	3	3,270	8,327	
Feb-20	19	8	133	2,442	723	1,045	3,141	444	183	3	3,138	8,111	
Mar-20	2	8	129	2,187	592	1,072	3,089	406	182	3	3,087	7,658	
Apr-20	2	9	123	2,014	564	892	2,834	340	156	2	2,832	6,924	
May-20	29	17	113	1,985	665	841	4,352	657	137	3	4,349	8,750	
Jun-20	23	18	152	2,345	746	895	4,464	715	135	4	4,460	9,451	
Jul-19	22	17	122	2,276	761	1,064	5,199	726	184	4	5,195	10,334	
Aug-19	5	17	132	2,434	767	1,084	4,996	624	184	4	4,992	10,220	
Sep-19	4	16	113	2,089	692	1,157	4,826	586	190	3	4,823	9,652	
Oct-19	31	8	126	2,340	727	1,004	3,213	436	190	3	3,210	8,036	
Nov-19	26	18	119	2,262	663	1,031	3,392	424	191	3	3,389	8,081	
Dec-19	17	18	127	2,303	734	1,113	3,506	520	196	3	3,503	8,498	
			1,525	27,147	8,425	12,209	46,285	6,337	2,114	37	46,248	104,043	

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

		Non-FERC								FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-20	15	8	-	-	-	-	-	-	-	-	-	-	
Feb-20	19	8	-	-	-	-	-	-	-	-	-	-	
Mar-20	2	8	-	-	-	-	-	-	-	-	-	-	
Apr-20	2	9	-	-	-	-	-	-	-	-	-	-	
May-20	29	17	-	-	-	-	(138)	-	-	-	(138)	(138)	
Jun-20	23	18	-	-	-	-	(209)	(116)	-	-	(209)	(326)	
Jul-19	22	17	-	-	-	-	(328)	(145)	-	-	(328)	(474)	
Aug-19	5	17	-	-	-	-	(283)	(75)	-	-	(283)	(358)	
Sep-19	4	16	-	-	-	-	(295)	-	-	-	(295)	(295)	
Oct-19	31	8	-	-	-	-	-	-	-	-	-	-	
Nov-19	26	18	-	-	-	-	-	-	-	-	-	-	
Dec-19	17	18	-	-	-	-	(106)	-	-	-	(106)	(106)	
			-	-	-	-	(1,359)	(337)	-	-	(1,359)	(1,696)	

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COINCIDENT PEAK SERVED FROM COMPANY RESOURCES

		Non-FERC								FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-20	15	8	135	2,470	792	1,011	3,272	459	186	3	3,270	8,327	
Feb-20	19	8	133	2,442	723	1,045	3,141	444	183	3	3,138	8,111	
Mar-20	2	8	129	2,187	592	1,072	3,089	406	182	3	3,087	7,658	
Apr-20	2	9	123	2,014	564	892	2,834	340	156	2	2,832	6,924	
May-20	29	17	113	1,985	665	841	4,214	657	137	3	4,211	8,612	
Jun-20	23	18	152	2,345	746	895	4,255	599	135	4	4,251	9,126	
Jul-19	22	17	122	2,276	761	1,064	4,871	581	184	4	4,867	9,860	
Aug-19	5	17	132	2,434	767	1,084	4,713	549	184	4	4,710	9,862	
Sep-19	4	16	113	2,089	692	1,157	4,531	586	190	3	4,528	9,357	
Oct-19	31	8	126	2,340	727	1,004	3,213	436	190	3	3,210	8,036	
Nov-19	26	18	119	2,262	663	1,031	3,392	424	191	3	3,389	8,081	
Dec-19	17	18	127	2,303	734	1,113	3,401	520	196	3	3,397	8,393	
			1,525	27,147	8,425	12,209	44,926	6,000	2,114	37	44,888	102,346	

+ plus

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

		Non-FERC								FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-20	15	8	-	-	-	-	-	-	-	-	-	-	
Feb-20	19	8	-	-	-	-	-	-	-	-	-	-	
Mar-20	2	8	-	-	-	-	-	-	-	-	-	-	
Apr-20	2	9	-	-	-	-	-	-	-	-	-	-	
May-20	29	17	-	-	-	-	-	-	-	-	-	-	
Jun-20	23	18	-	-	-	-	-	-	-	-	-	-	
Jul-19	22	17	-	-	-	-	-	72	-	-	-	72	
Aug-19	5	17	-	-	-	-	-	-	-	-	-	-	
Sep-19	4	16	-	-	-	-	127	130	-	-	127	257	
Oct-19	31	8	-	-	-	-	-	72	-	-	-	72	
Nov-19	26	18	-	-	-	-	-	-	-	-	-	-	
Dec-19	17	18	-	-	-	-	-	-	-	-	-	-	
			-	-	-	-	127	275	-	-	127	401	

PacifiCorp
 Washington Results of Operations - June 2020
 JAM INPUT TEMPLATE
 COINCIDENT PEAKS

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			LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment										
			Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-20	15	8	135	2,470	792	1,011	3,272	459	186	3	3,270	8,327	
Feb-20	19	8	133	2,442	723	1,045	3,141	444	183	3	3,138	8,111	
Mar-20	2	8	129	2,187	592	1,072	3,089	406	182	3	3,087	7,658	
Apr-20	2	9	123	2,014	564	892	2,834	340	156	2	2,832	6,924	
May-20	29	17	113	1,985	665	841	4,214	657	137	3	4,211	8,612	
Jun-20	23	18	152	2,345	746	895	4,255	599	135	4	4,251	9,126	
Jul-19	22	17	122	2,276	761	1,064	4,871	653	184	4	4,867	9,932	
Aug-19	5	17	132	2,434	767	1,084	4,713	549	184	4	4,710	9,862	
Sep-19	4	16	113	2,089	692	1,157	4,658	716	190	3	4,654	9,614	
Oct-19	31	8	126	2,340	727	1,004	3,213	508	190	3	3,210	8,108	
Nov-19	26	18	119	2,262	663	1,031	3,392	424	191	3	3,389	8,081	
Dec-19	17	18	127	2,303	734	1,113	3,401	520	196	3	3,397	8,393	
			1,525	27,147	8,425	12,209	45,052	6,275	2,114	37	45,015	102,748	

+ plus

			Adjustment for Coincident System Peaks Temperature Adjustment										
			Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-20	15	8	6	153	(12)	37	135	(15)	4	-	135	308	
Feb-20	19	8	(2)	28	(1)	(7)	10	(19)	(1)	-	10	7	
Mar-20	2	8	(3)	(46)	10	6	(3)	2	1	-	(3)	(33)	
Apr-20	2	9	(1)	(38)	(47)	(40)	(29)	(3)	(4)	-	(29)	(162)	
May-20	29	17	(1)	(97)	(9)	(18)	(495)	(105)	(1)	-	(495)	(725)	
Jun-20	23	18	(1)	(116)	(35)	(0)	(68)	4	0	-	(68)	(216)	
Jul-19	22	17	1	109	75	5	(49)	(21)	0	-	(49)	121	
Aug-19	5	17	0	29	22	6	(38)	(133)	0	-	(38)	(113)	
Sep-19	4	16	0	8	(54)	(20)	(499)	(183)	(1)	-	(499)	(748)	
Oct-19	31	8	(8)	(104)	(184)	(34)	(154)	61	(3)	-	(154)	(425)	
Nov-19	26	18	(2)	(5)	(133)	(14)	17	(31)	(1)	-	17	(168)	
Dec-19	17	18	17	231	(38)	11	76	(23)	1	-	76	275	
			9	153	(407)	(67)	(1,098)	(465)	(5)	-	(1,098)	(1,880)	

= equals

			NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)										
			Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-20	15	8	142	2,623	780	1,048	3,408	445	190	3	3,405	8,634	
Feb-20	19	8	131	2,470	721	1,037	3,151	425	183	3	3,148	8,118	
Mar-20	2	8	127	2,141	602	1,078	3,086	408	183	3	3,083	7,625	
Apr-20	2	9	123	1,976	517	853	2,805	337	152	2	2,803	6,762	
May-20	29	17	112	1,889	656	823	3,718	552	137	3	3,716	7,886	
Jun-20	23	18	151	2,229	711	895	4,187	603	135	4	4,183	8,910	
Jul-19	22	17	123	2,385	836	1,070	4,822	632	184	4	4,818	10,053	
Aug-19	5	17	132	2,463	789	1,090	4,675	416	185	4	4,671	9,750	
Sep-19	4	16	113	2,098	638	1,137	4,158	532	189	3	4,155	8,866	
Oct-19	31	8	119	2,236	543	970	3,059	570	187	3	3,056	7,683	
Nov-19	26	18	117	2,257	530	1,017	3,409	394	189	3	3,406	7,913	
Dec-19	17	18	144	2,534	695	1,124	3,476	497	197	3	3,473	8,668	
			1,534	27,301	8,018	12,142	43,954	5,810	2,109	37	43,917	100,867	

SC Factor	1.5211%	27.0658%	7.9492%	12.0373%	5.7596%	2.0908%	0.0370%	43.5392%	100.0000%
SG Factor	1.4965%	26.3564%	7.8804%	12.4392%	6.0045%	2.1963%	0.0365%	43.5902%	100.0000%

PacifiCorp
Washington Results of Operations - June 2020
JAM INPUT TEMPLATE
ENERGY

		METERED LOADS (MWH)									
		Non-FERC						FERC			
Year	Month	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	Net UT	Total
2020	1	74,054	1,305,841	419,646	730,931	2,185,544	314,197	136,328	1,983	2,183,561	5,166,540
2020	2	66,027	1,206,352	363,408	682,800	1,987,393	297,016	123,807	1,700	1,985,694	4,726,803
2020	3	68,505	1,226,332	358,414	693,398	1,982,821	241,624	124,755	1,623	1,981,198	4,695,850
2020	4	67,135	1,038,282	314,837	572,140	1,833,870	235,623	104,774	1,435	1,832,435	4,166,661
2020	5	67,730	1,030,579	316,303	538,800	1,985,304	355,265	101,687	1,456	1,983,848	4,395,668
2020	6	70,433	1,060,507	338,368	556,950	2,204,853	406,911	93,202	1,622	2,203,231	4,731,223
2019	7	77,044	1,199,718	384,550	706,604	2,644,998	491,532	132,294	1,927	2,643,071	5,636,739
2019	8	77,314	1,240,290	397,700	723,613	2,601,003	388,012	131,669	1,923	2,599,080	5,559,602
2019	9	57,895	1,069,707	352,039	679,857	2,133,104	315,932	123,836	1,524	2,131,580	4,732,369
2019	10	59,594	1,152,835	371,996	693,885	1,985,186	300,847	134,525	1,516	1,983,670	4,698,868
2019	11	65,290	1,210,111	393,483	686,413	2,019,955	257,399	126,433	1,634	2,018,321	4,759,085
2019	12	74,268	1,341,876	436,258	738,970	2,213,187	320,146	138,663	1,991	2,211,195	5,263,368
		825,289	14,082,429	4,447,002	8,004,360	25,777,219	3,924,504	1,471,974	20,334	25,756,885	58,532,776

- (less)

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

		Non-FERC						FERC			
		CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
2020	1	-	-	-	-	(9,406)	-	-	-	(9,406)	(9,406)
2020	2	-	-	-	-	-	-	-	-	-	-
2020	3	-	-	-	-	-	-	-	-	-	-
2020	4	-	-	-	-	-	-	-	-	-	-
2020	5	-	-	-	-	-	-	-	-	-	-
2020	6	-	-	-	-	(3,236)	-	-	-	(3,236)	(3,236)
2019	7	-	-	-	-	(6,265)	-	-	-	(6,265)	(6,265)
2019	8	-	-	-	-	(5,637)	-	-	-	(5,637)	(5,637)
2019	9	-	-	-	-	(1,902)	-	-	-	(1,902)	(1,902)
2019	10	-	-	-	-	-	-	-	-	-	-
2019	11	-	-	-	-	-	-	-	-	-	-
2019	12	-	-	-	-	(8,870)	-	-	-	(8,870)	(8,870)
		-	-	-	-	(35,316)	-	-	-	(35,316)	(35,316)

= equals

LOADS SERVED FROM COMPANY RESOURCES (NPC)

		Non-FERC						FERC			
		CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2020	1	74,054	1,305,841	419,646	730,931	2,176,139	314,197	136,328	1,983	2,174,156	5,157,135
2020	2	66,027	1,206,352	363,408	682,800	1,987,393	297,016	123,807	1,700	1,985,694	4,726,803
2020	3	68,505	1,226,332	358,414	693,398	1,982,821	241,624	124,755	1,623	1,981,198	4,695,850
2020	4	67,135	1,038,282	314,837	572,140	1,833,870	235,623	104,774	1,435	1,832,435	4,166,661
2020	5	67,730	1,030,579	316,303	538,800	1,985,304	355,265	101,687	1,456	1,983,848	4,395,668
2020	6	70,433	1,060,507	338,368	556,950	2,201,617	406,911	93,202	1,622	2,199,995	4,727,988
2019	7	77,044	1,199,718	384,550	706,604	2,638,732	491,532	132,294	1,927	2,636,806	5,630,474
2019	8	77,314	1,240,290	397,700	723,613	2,595,366	388,012	131,669	1,923	2,593,443	5,553,964
2019	9	57,895	1,069,707	352,039	679,857	2,131,202	315,932	123,836	1,524	2,129,679	4,730,467
2019	10	59,594	1,152,835	371,996	693,885	1,985,186	300,847	134,525	1,516	1,983,670	4,698,868
2019	11	65,290	1,210,111	393,483	686,413	2,019,955	257,399	126,433	1,634	2,018,321	4,759,085
2019	12	74,268	1,341,876	436,258	738,970	2,204,316	320,146	138,663	1,991	2,202,325	5,254,498
		825,289	14,082,429	4,447,002	8,004,360	25,741,903	3,924,504	1,471,974	20,334	25,721,569	58,497,460

+ plus

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

		Non-FERC						FERC			
		CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2020	1	-	-	-	-	178	109	-	-	178	287
2020	2	-	-	-	-	66	43	-	-	66	108
2020	3	-	-	-	-	115	62	-	-	115	177
2020	4	-	-	-	-	11	19	-	-	11	30
2020	5	-	-	-	-	54	61	-	-	54	114
2020	6	-	-	-	-	27	60	-	-	27	86
2019	7	-	-	-	-	97	5,036	-	-	97	5,133
2019	8	-	-	-	-	295	225	-	-	295	520
2019	9	-	-	-	-	296	2,450	-	-	296	2,746
2019	10	-	-	-	-	166	3,481	-	-	166	3,646
2019	11	-	-	-	-	149	79	-	-	149	228
2019	12	-	-	-	-	146	271	-	-	146	416
		-	-	-	-	1,599	11,894	-	-	1,599	13,493

PacifiCorp
Washington Results of Operations - June 2020
JAM INPUT TEMPLATE
ENERGY

= equals

		NORMALIZED LOADS SERVED FROM COMPANY RESOURCES (NPC) - Prior to Temperature Adjustment									
		Non-FERC						FERC			
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2020	1	74,054	1,305,841	419,646	730,931	2,176,317	314,306	136,328	1,983	2,174,334	5,157,422
2020	2	66,027	1,206,352	363,408	682,800	1,987,459	297,059	123,807	1,700	1,985,759	4,726,911
2020	3	68,505	1,226,332	358,414	693,398	1,982,936	241,686	124,755	1,623	1,981,313	4,696,026
2020	4	67,135	1,038,282	314,837	572,140	1,833,881	235,642	104,774	1,435	1,832,446	4,166,691
2020	5	67,730	1,030,579	316,303	538,800	1,985,358	355,326	101,687	1,456	1,983,902	4,395,783
2020	6	70,433	1,060,507	338,368	556,950	2,201,644	406,971	93,202	1,622	2,200,022	4,728,074
2019	7	77,044	1,199,718	384,550	706,604	2,638,830	496,568	132,294	1,927	2,636,903	5,635,607
2019	8	77,314	1,240,290	397,700	723,613	2,595,661	388,237	131,669	1,923	2,593,738	5,554,484
2019	9	57,895	1,069,707	352,039	679,857	2,131,499	318,382	123,836	1,524	2,129,975	4,733,213
2019	10	59,594	1,152,835	371,996	693,885	1,985,351	304,327	134,525	1,516	1,983,835	4,702,514
2019	11	65,290	1,210,111	393,483	686,413	2,020,104	257,478	126,433	1,634	2,018,470	4,759,313
2019	12	74,268	1,341,876	436,258	738,970	2,204,462	320,417	138,663	1,991	2,202,471	5,254,914
		825,289	14,082,429	4,447,002	8,004,360	25,743,502	3,936,398	1,471,974	20,334	25,723,168	58,510,953

+ plus

		Temperature Adjustment for Energy									
		Non-FERC						FERC			
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2020	1	3,632	77,672	24,181	5,009	45,618	5,501	539		45,618	162,153
2020	2	(1,116)	(5,818)	11,050	(7,156)	(5,976)	(1,233)	(770)		(5,976)	(11,017)
2020	3	(1,361)	(30,325)	(4,716)	(899)	12,387	946	(99)		12,387	(24,068)
2020	4	2,226	30,590	4,230	(4,970)	(2,590)	83	(524)		(2,590)	29,045
2020	5	189	(4,275)	2,411	(1,430)	(62,429)	(6,033)	12		(62,429)	(71,555)
2020	6	(83)	(1,777)	(1,574)	(2,085)	19,182	766	(51)		19,182	14,378
2019	7	256	22,339	19,335	5,258	(34,979)	13,309	115		(34,979)	25,633
2019	8	(116)	(20,687)	(5,040)	55	(89,928)	(1,954)	4		(89,928)	(117,666)
2019	9	(275)	3,046	(2,654)	(3,057)	(39,648)	(6,134)	(26)		(39,648)	(48,748)
2019	10	(1,765)	(34,382)	(18,031)	(14,496)	(18,277)	(2,961)	(1,537)		(18,277)	(91,448)
2019	11	879	(5,785)	(9,622)	(6,148)	6,620	(70)	(571)		6,620	(14,698)
2019	12	4,249	55,418	21,121	4,985	27,414	2,359	517		27,414	116,063
		6,714	86,017	40,690	(24,934)	(142,607)	4,580	(2,390)	-	(142,607)	(31,929)

= equals

		NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH)									
		Non-FERC						FERC			
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2020	1	77,686	1,383,513	443,826	735,940	2,221,935	319,808	136,867	1,983	2,219,952	5,319,575
2020	2	64,911	1,200,534	374,458	675,644	1,981,484	295,826	123,037	1,700	1,979,784	4,715,894
2020	3	67,144	1,196,007	353,697	692,499	1,995,323	242,631	124,656	1,623	1,993,700	4,671,958
2020	4	69,361	1,068,872	319,067	567,170	1,831,291	235,726	104,250	1,435	1,829,856	4,195,736
2020	5	67,919	1,026,304	318,713	537,370	1,922,929	349,293	101,700	1,456	1,921,473	4,324,228
2020	6	70,350	1,058,730	336,794	554,865	2,220,826	407,737	93,151	1,622	2,219,204	4,742,452
2019	7	77,300	1,222,057	403,885	711,862	2,603,850	509,877	132,409	1,927	2,601,924	5,661,240
2019	8	77,198	1,219,603	392,661	723,668	2,505,733	386,283	131,673	1,923	2,503,810	5,436,818
2019	9	57,620	1,072,753	349,385	676,799	2,091,851	312,248	123,810	1,524	2,090,327	4,684,465
2019	10	57,830	1,118,454	353,964	679,390	1,967,074	301,367	132,988	1,516	1,965,558	4,611,066
2019	11	66,169	1,204,325	383,861	680,265	2,026,724	257,408	125,862	1,634	2,025,090	4,744,615
2019	12	78,516	1,397,294	457,380	743,954	2,231,876	322,776	139,180	1,991	2,229,885	5,370,977
		832,003	14,168,446	4,487,692	7,979,425	25,600,895	3,940,978	1,469,583	20,334	25,580,562	58,479,023

SE Factor	1.4227%	24.2283%	7.6740%	13.6449%		6.7391%	2.5130%	0.0348%	43.7431%	100.0000%
CAEW Factor	4.2693%	72.7029%	23.0278%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAEE Factor	0.0000%	0.0000%	0.0000%	20.4648%		10.1074%	3.7690%	0.0522%	65.6065%	100.0000%

PacifiCorp
 Washington Results of Operations - June 2020
 JAM INPUT TEMPLATE
 WEST CONTROL AREA COINCIDENT PEAKS

			= equals											
			LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment											
			Non-FERC							FERC				
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total		
Jan-20	15	8	135	2,470	792	1,048	3,407	467	189	3	3,404	8,510		
Feb-20	19	8	133	2,442	723	1,041	3,387	486	185	3	3,383	8,396		
Mar-20	10	8	125	2,250	645	1,018	3,214	401	180	3	3,211	7,833		
Apr-20	2	8	120	2,005	584	891	2,914	337	151	2	2,911	7,003		
May-20	29	17	113	1,985	665	836	4,108	607	138	3	4,105	8,452		
Jun-20	23	18	152	2,345	746	911	4,633	739	130	4	4,629	9,656		
Jul-19	22	18	122	2,307	759	1,064	5,199	726	184	4	5,195	10,362		
Aug-19	5	18	135	2,440	769	1,084	4,996	624	184	4	4,992	10,232		
Sep-19	4	18	119	2,159	713	1,157	4,826	586	190	3	4,823	9,750		
Oct-19	31	8	126	2,340	727	1,086	3,255	464	194	3	3,252	8,191		
Nov-19	1	8	123	2,196	723	1,041	3,516	408	189	3	3,513	8,196		
Dec-19	17	8	133	2,413	712	1,109	3,520	522	195	3	3,516	8,604		
			1,537	27,352	8,559	12,286	46,974	6,367	2,111	38	46,936	105,185		
			+ plus											
			Adjustment for Coincident System Peaks Temperature Adjustment											
			Non-FERC							FERC				
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total		
Jan-20	15	8	6	153	(12)	10	103	6	1	-	103	267		
Feb-20	19	8	(2)	28	(1)	(18)	(39)	2	(2)	-	(39)	(32)		
Mar-20	10	8	(0)	(37)	(14)	6	(4)	2	1	-	(4)	(47)		
Apr-20	2	8	(1)	(38)	(49)	(7)	4	8	(1)	-	4	(84)		
May-20	29	17	(1)	(97)	(9)	(1)	(281)	(27)	(0)	-	(281)	(416)		
Jun-20	23	18	(1)	(116)	(35)	(7)	(12)	(23)	(0)	-	(12)	(193)		
Jul-19	22	18	1	110	75	5	(49)	(21)	0	-	(49)	122		
Aug-19	5	18	0	30	22	6	(38)	(133)	0	-	(38)	(113)		
Sep-19	4	18	0	9	(55)	(20)	(499)	(183)	(1)	-	(499)	(749)		
Oct-19	31	8	(8)	(104)	(184)	(66)	(241)	41	(6)	-	(241)	(566)		
Nov-19	1	8	6	38	95	(12)	52	(17)	(1)	-	52	161		
Dec-19	17	8	18	242	(37)	27	65	(7)	3	-	65	310		
			20	218	(206)	(76)	(939)	(351)	(6)	-	(939)	(1,341)		
			= equals											
			NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)											
			Non-FERC							FERC				
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total		
Jan-20	15	8	142	2,623	780	1,059	3,510	473	190	3	3,507	8,777		
Feb-20	19	8	131	2,470	721	1,023	3,347	488	184	3	3,344	8,364		
Mar-20	10	8	124	2,213	631	1,024	3,210	403	181	3	3,208	7,786		
Apr-20	2	8	120	1,967	535	884	2,917	345	151	2	2,915	6,919		
May-20	29	17	112	1,889	656	835	3,827	579	138	3	3,824	8,036		
Jun-20	23	18	151	2,229	711	904	4,621	716	130	4	4,618	9,463		
Jul-19	22	18	123	2,417	834	1,070	5,150	706	184	4	5,146	10,484		
Aug-19	5	18	136	2,470	791	1,090	4,957	491	185	4	4,954	10,120		
Sep-19	4	18	120	2,167	658	1,137	4,327	402	189	3	4,324	9,000		
Oct-19	31	8	119	2,236	543	1,021	3,014	505	188	3	3,011	7,625		
Nov-19	1	8	129	2,234	818	1,029	3,568	391	188	3	3,565	8,357		
Dec-19	17	8	151	2,655	675	1,136	3,585	515	198	3	3,582	8,914		
			1,557	27,570	8,353	12,210	46,035	6,016	2,105	38	45,997	103,844		
CACW			4.1532%	73.5607%	22.2861%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%		
CACE			0.0000%	0.0000%	0.0000%	18.3977%	9.0644%	3.1713%	0.0579%	69.3087%	100.0000%			
CAGW			4.1822%	73.3463%	22.4715%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%			
CAGE			0.0000%	0.0000%	0.0000%	18.9145%	9.3252%	3.3208%	0.0564%	68.3832%	100.0000%			

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	<u>TOTAL</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyo-PP&L</u>	<u>Utah</u>	<u>Idaho-UP&L</u>	<u>Wyo-UP&L</u>	<u>FERC</u>	<u>OTHER</u>	<u>NON-UTILITY</u>
TOTAL GROSS PLANT (LESS SO FACTOR)	27,623,053,983	550,924,581	6,768,541,218	1,911,820,673	3,324,858,711	12,744,905,291	1,701,773,836	612,524,875	7,704,798		
SO											
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	1.9944%	24.5032%	6.9211%	12.0365%	46.1387%	6.1607%	2.2174%	0.0279%		
GROSS PLANT :											
PRODUCTION PLANT	12,380,429,138	159,556,400	2,798,391,114	857,222,870	1,620,240,688	5,856,983,882	798,731,281	284,468,615	4,834,288		0
Washington Expedited Rate Filing - June 2015	6,427,401,010	69,713,057	1,222,599,737	374,586,247	900,408,271	3,255,401,328	443,924,011	158,081,570	2,686,790		0
DISTRIBUTION PLANT	7,279,764,385	279,991,291	2,201,388,461	534,576,381	644,068,190	3,109,565,343	369,616,150	140,558,569	0		0
GENERAL PLANT	1,304,163,060	32,058,987	367,168,421	92,928,820	160,047,000	533,625,757	86,797,787	31,326,216	210,073		0
INTANGIBLE PLANT	946,810,852	23,875,336	354,317,660	102,027,865	86,217,715	319,457,723	46,785,316	13,956,014	173,224		0
TOTAL GROSS PLANT	28,338,568,446	565,195,071	6,943,865,393	1,961,342,182	3,410,981,863	13,075,034,033	1,745,854,545	628,390,985	7,904,374		0
GPS											
GROSS PLANT-SYSTEM FACTOR	100.0000%	1.9944%	24.5032%	6.9211%	12.0365%	46.1387%	6.1607%	2.2174%	0.0279%	0.0000%	
ACCUMULATED DEPRECIATION AND AMORTIZATION											
PRODUCTION PLANT	(4,375,802,384)	(57,788,418)	(1,013,475,321)	(310,504,680)	(568,554,614)	(2,048,424,298)	(279,319,800)	(99,899,946)	(1,697,891)	3,862,583	
TRANSMISSION PLANT	(1,836,845,680)	(24,899,283)	(436,666,403)	(133,800,751)	(234,795,161)	(848,993,115)	(115,769,002)	(41,221,298)	(700,668)	0	
DISTRIBUTION PLANT	(2,932,261,878)	(142,162,251)	(1,033,660,703)	(258,915,613)	(270,263,480)	(1,015,970,994)	(151,315,469)	(59,973,369)	0	0	
GENERAL PLANT	(510,219,671)	(12,047,352)	(150,511,223)	(42,940,328)	(58,956,095)	(201,369,335)	(32,900,701)	(11,414,859)	(79,779)	0	
INTANGIBLE PLANT	(618,606,267)	(15,822,709)	(231,426,001)	(65,299,296)	(55,557,675)	(210,545,395)	(30,287,033)	(9,554,839)	(113,318)	0	
	(10,273,735,881)	(252,720,012)	(2,865,739,651)	(811,460,667)	(1,188,127,025)	(4,325,303,137)	(609,592,005)	(222,064,310)	(2,591,656)	3,862,583	
NET PLANT	18,064,832,565	312,475,058	4,078,125,742	1,149,881,515	2,222,854,838	8,749,730,896	1,136,262,539	406,326,675	5,312,718	3,862,583	
SNP											
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	1.7297%	22.5749%	6.3653%	12.3049%	48.4352%	6.2899%	2.2493%	0.0294%	0.0214%	
DISTRIBUTION :											
DISTRIBUTION PLANT - PACIFIC											
	S	3,660,024,323	279,991,291	2,201,388,461	534,576,381	644,068,190	0	0	0	0	
LESS ACCUMULATED DEPRECIATION											
	S	(1,705,002,046)	(142,162,251)	(1,033,660,703)	(258,915,613)	(270,263,480)	0	0	0	0	
		1,955,022,277	137,829,041	1,167,727,758	275,660,769	373,804,709	0	0	0	0	
DNPDP											
DIVISION NET PLANT DISTRIBUTION PACIFIC		100.0000%	7.0500%	59.7296%	14.1001%	19.1202%	0.0000%	0.0000%	0.0000%	0.0000%	
DISTRIBUTION PLANT - UTAH											
	S	3,619,740,063	0	0	0	3,109,565,343	369,616,150	140,558,569	0		
LESS ACCUMULATED DEPRECIATION											
	S	(1,227,259,832)	0	0	0	(1,015,970,994)	(151,315,469)	(59,973,369)	0		
		2,392,480,231	0	0	0	2,093,594,349	218,300,681	80,585,200	0		
DNPDU											
DIVISION NET PLANT DISTRIBUTION UTAH		100.0000%	0.0000%	0.0000%	0.0000%	87.5073%	9.1245%	3.3683%	0.0000%		
TOTAL NET DISTRIBUTION PLANT	4,347,502,508	137,829,041	1,167,727,758	275,660,769	373,804,709	2,093,594,349	218,300,681	80,585,200	0		
DNPD & SNPD											
SYSTEM NET PLANT DISTRIBUTION	100.0000%	3.1703%	26.8597%	6.3407%	8.5981%	48.1563%	5.0213%	1.8536%	0.0000%		

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Jim Bridger Plant Allocation:											
West Control Area		100.00%									
East Control Area		0.00%									
JBG		4.1822%	73.3463%	22.4715%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
JBE		4.2693%	72.7029%	23.0278%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		

TRANSMISSION :

TRANSMISSION PLANT

JBG	80,969,373	3,386,307	59,387,999	18,195,067	0	0	0	0	0	
DGU	0	0	0	0	0	0	0	0	0	
CAGW	1,587,918,647	66,410,047	1,164,678,783	356,829,816	0	0	0	0	0	
CAGE	4,764,079,169	0	0	0	901,100,659	3,257,827,636	444,258,233	158,203,823	2,688,819	
SG	(5,566,178)	(83,297)	(1,467,045)	(438,636)	(692,389)	(2,426,308)	(334,222)	(122,252)	(2,029)	
	6,427,401,010	69,713,057	1,222,599,737	374,586,247	900,408,271	3,255,401,328	443,924,011	158,081,570	2,686,790	

LESS ACCUMULATED DEPRECIATION

DGP	0	0	0	0	0	0	0	0	0	
JBG	(43,894,095)	(1,835,742)	(32,194,673)	(9,863,680)	0	0	0	0	0	
CAGW	(554,515,740)	(23,190,997)	(406,716,502)	(124,608,241)	0	0	0	0	0	
CAGE	(1,246,952,829)	0	0	0	(235,854,606)	(852,705,684)	(116,280,406)	(41,408,360)	(703,773)	
SG	8,516,984	127,456	2,244,772	671,171	1,059,446	3,712,570	511,404	187,062	3,105	
	(1,836,845,680)	(24,899,283)	(436,666,403)	(133,800,751)	(234,795,161)	(848,993,115)	(115,769,002)	(41,221,298)	(700,668)	

TOTAL NET TRANSMISSION PLANT

SNPT 4,590,555,330 44,813,774 785,933,334 240,785,497 665,613,110 2,406,408,213 328,155,008 116,860,273 1,986,121

SYSTEM NET PLANT TRANSMISSION

100.0000% 0.9762% 17.1207% 5.2452% 14.4996% 52.4209% 7.1485% 2.5457% 0.0433%

WRG 100.0000% 0.9762% 17.1206% 5.2453% 14.4994% 52.4211% 7.1485% 2.5456% 0.0433%

WRE 100.0000% 0.9965% 16.9704% 5.3752% 15.6879% 50.2926% 7.7481% 2.8893% 0.0400%

Total Electric Billings

CN 2,002,815 47,688 624,818 138,130 131,245 960,033 84,516 16,385 0

Customer System factor - CN

2.3811% 31.1970% 6.8968% 6.5530% 47.9342% 4.2199% 0.8181% 0.0000%

CIAC

Contributions in Aid of Construction

	Customer Adv. Received	Factor %
Oregon	26.9	26.8597%
Washington - Other	6.3	6.3407%
Washington - SWIFT	-	0.0000%
Idaho - PPL	-	0.0000%
Idaho - UPL	5.0	5.0213%
Montana	-	0.0000%
Wyoming PPL	8.6	8.5981%
Wyoming UPL	1.9	1.8536%
California	3.2	3.1703%
Utah	48.2	48.1563%
Total	100	100.0000%

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Account 904 Balance		16,772,392	1,062,114	6,453,295	1,938,779	2,111,926	4,656,281	541,483	8,515	0		
BADDEBT		100.0000%	6.3325%	38.4757%	11.5593%	12.5917%	27.7616%	3.2284%	0.0508%	0.0000%		
Account 182.22												
Pre-merger	(101)	CAGW	17,094,202	714,915	12,537,956	3,841,331	0	0	0	0	0	0
		(108) CAGW	(8,434,030)	(352,729)	(6,186,045)	(1,895,257)	0	0	0	0	0	0
Post-merger	(101)	CAGW	3,485,613	145,776	2,566,566	783,271	0	0	0	0	0	0
		(108) CAGW	(240,609)	(10,063)	(176,478)	(54,069)	0	0	0	0	0	0
		(107) CAGW	1,778,549	74,383	1,304,499	399,667	0	0	0	0	0	0
		(120) CAEW	1,975,759	84,351	1,436,434	454,974	0	0	0	0	0	0
		(228) CAGW	7,220,849	301,991	5,296,222	1,622,636	0	0	0	0	0	0
		(228) CAGW	1,472,376	61,578	1,079,933	330,866	0	0	0	0	0	0
		(228) SNNP	3,531,000	147,674	2,589,856	793,470	0	0	0	0	0	0
		(228) CAEW	1,743,025	74,415	1,267,230	401,380	0	0	0	0	0	0
Total Acct 182.22			29,626,734	1,242,289	21,706,174	6,678,271	0	0	0	0	0	0
Revised Study	(228)	SNNP	112,680	4,713	82,647	25,321	0	0	0	0	0	0
		(228) CAEW	941,950	40,214	684,825	216,910	0	0	0	0	0	0
December 1993 Adj.			1,054,630	44,927	767,472	242,231	0	0	0	0	0	0
Adjusted Acct 182.22			30,681,364	1,287,216	22,473,646	6,920,502	0	0	0	0	0	0
TROJP			100.0000%	4.1954%	73.2485%	22.5560%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Trojan Plant Allocator												
Account 228.42												
Plant - Premerger		CAGW	7,220,849	301,991	5,296,222	1,622,636	0	0	0	0	0	0
- Postmerger		CAGW	1,472,376	61,578	1,079,933	330,866	0	0	0	0	0	0
Storage Facility		CAEW	1,743,025	74,415	1,267,230	401,380	0	0	0	0	0	0
Transition Costs		SNNP	3,531,000	147,674	2,589,856	793,470	0	0	0	0	0	0
Total Acct 228.42			13,967,250	585,657	10,233,241	3,148,352	0	0	0	0	0	0
Transition Costs		SNNP	112,680	4,713	82,647	25,321	0	0	0	0	0	0
Storage Facility		CAEW	941,950	40,214	684,825	216,910	0	0	0	0	0	0
December 1993 Adj.			1,054,630	44,927	767,472	242,231	0	0	0	0	0	0
Adjusted Acct 228.42			15,021,880	630,584	11,000,712	3,390,584	0	0	0	0	0	0
TROJD			100.0000%	4.1978%	73.2313%	22.5710%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DITEXP:												
Pre-Merger - PPL												
Prod / Hydro	S		(1,056,402)	(60,295)	(417,111)	(228,745)	(260,185)	(90,066)	0	0	0	0
Transmission	S		(699,861)	(26,627)	(376,521)	(102,071)	(164,842)	(29,800)	0	0	0	0
Distribution	S		(3,922,740)	(223,775)	(2,577,335)	(355,880)	(765,750)	0	0	0	0	0
General	S		54,047	65	34,496	85	12,227	6,994	6	157	17	0
Mining	S		721	12	187	57	101	297	41	24	2	0
Malin	S		3,387,251	0	0	0	0	0	0	0	0	3,387,251
Non Utility	NUTIL		(388)	0	(39)	(349)	0	0	0	0	0	0
Total PPL			(2,237,372)	(310,620)	(3,336,323)	(686,903)	(1,178,449)	(112,575)	47	181	19	0

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Pre-Merger - UPL												
Prod / Hydro	S	(4,823,168)	0	0	0	0	(3,707,663)	(809,239)	(270,040)	(36,226)	0	0
Transmission	S	(2,083,110)	0	0	0	0	(1,709,957)	(267,589)	(92,917)	(12,647)	0	0
Distribution	S	(5,457,960)	15	134	31	30	(4,681,868)	(536,029)	(240,273)	0	0	0
General	S	(59,061)	(539)	(349)	(1,669)	(324)	(88,257)	21,820	9,908	349	0	0
Mining	S	1,919	32	496	152	269	791	109	63	7	0	0
Total UPL		(12,421,380)	(492)	281	(1,486)	(25)	(10,186,954)	(1,590,928)	(593,259)	(48,517)	0	0
Post-Merger (Vintage beginning 2006 and forward except for WCA which is 2007 and forward)												
Prod / Other Prod	S	22,041,634	372,693	6,013,248	1,919,172	2,758,679	9,109,628	1,157,513	630,019	80,682	0	0
Cholla Unit 4	S	3,422,708	57,585	973,127	0	442,538	1,360,837	181,116	100,392	12,175	0	294,938
Gadsby Unit 4, 5 & 6	S	1,465,964	23,515	374,158	0	155,202	685,807	65,398	27,891	6,637	0	127,356
Hydro-PPL	S	77,410	(631)	3,732	9,340	3,053	47,208	9,102	4,933	673	0	0
Hydro-UPL	S	309,559	5,214	85,691	26,009	38,973	128,143	15,816	8,580	1,133	0	0
Transmission	S	13,008,951	184,063	3,876,777	1,066,791	1,709,461	5,212,884	566,921	343,357	48,697	0	0
Distribution	S	87,154,330	2,855,544	24,981,969	5,828,569	6,355,775	41,301,473	4,318,893	1,511,951	0	0	156
General/ Intangibles	S	3,104,242	59,832	837,050	26,411	537,549	1,313,022	203,416	112,613	16,158	0	(1,809)
Mining	S	(979,619)	(8,749)	(382,296)	(32,229)	(172,141)	(340,946)	(18,572)	(21,211)	(3,475)	0	0
WCA - CAEE 2007+	S	7,799,227	107,703	2,029,405	0	1,100,841	3,264,010	370,239	257,954	26,738	0	642,337
WCA - CAGE 2007+	S	564,417,269	9,731,268	154,878,752	0	70,704,915	234,453,239	28,187,740	15,689,571	2,071,777	0	48,700,007
WCA - CAGW 2007+	S	50,474,433	867,789	13,963,087	11,222,486	6,374,172	20,989,748	2,585,361	1,409,898	186,894	0	(7,125,002)
WCA_CAGW 2007+ -Marengo	S	0	0	0	0	0	0	0	0	0	0	0
WCA CAGW 2007+ -Goodnoe	S	0	0	0	0	0	0	0	0	0	0	0
WCA - General 2007+	S	23,000,572	556,083	7,031,086	2,028,958	2,756,159	8,726,628	1,269,523	545,788	32,115	0	54,232
WCA - JBG 2007+	S	16,198,410	291,155	4,501,126	3,398,213	2,054,780	6,825,260	817,511	456,101	60,206	0	(2,205,942)
Oregon Extra Book Depreciation	S	(4,112,460)	0	(4,112,460)	0	0	0	0	0	0	0	0
Non Utility	NUTIL	26,426	0	0	0	0	0	0	0	0	0	26,426
Total Post Merger		787,409,056	15,103,064	215,054,452	25,493,720	94,819,956	333,076,941	39,729,977	21,077,837	2,540,410	0	40,512,699
Total Deferred Taxes		772,750,304	14,791,952	211,718,410	24,805,331	93,641,482	322,777,412	38,139,096	20,484,759	2,491,912	0	43,899,950
Percentage of Total (DITEXP)		100.0000%	1.9142%	27.3980%	3.2100%	12.1179%	41.7699%	4.9355%	2.6509%	0.3225%	0.0000%	5.6810%
DITBAL:												
Pre-Merger - PPL												
Prod / Hydro	S	17,204,135	938,029	10,985,978	3,735,792	4,027,591	(2,209,879)	(83,738)	(187,392)	(2,245)	0	0
Transmission	S	12,017,862	463,439	6,577,334	1,803,615	2,663,727	512,483	(1,790)	(936)	(10)	0	0
Distribution	S	5,428,713	1,333,614	2,933,691	2,120,213	759,422	(1,667,998)	13,361	(63,591)	0	0	0
General	S	(785,601)	(4,989)	(311,822)	(18,519)	(122,332)	(298,124)	(13,822)	(15,772)	(221)	0	0
Mining	S	4,728	74	1,190	384	654	1,995	292	149	10	0	0
Malin	S	(2,038,064)	0	0	0	0	0	0	0	0	0	(2,038,064)
Non Utility	NUTIL	176,764	0	0	0	0	0	0	0	0	0	176,764
Total PPL		32,008,536	2,730,166	20,186,370	7,641,464	7,329,063	(3,661,523)	(85,696)	(267,542)	(2,465)	0	(1,861,300)
Pre-Merger - UPL												
Prod / Hydro	S	32,754,634	(2,373)	(1,702,731)	(11,002)	(793,572)	28,352,443	5,007,770	1,649,536	254,564	0	0
Transmission	S	27,652,020	3,628	(31,154)	20,668	(13,606)	23,538,679	3,012,260	986,380	135,165	0	0
Distribution	S	22,094,068	216,411	1,399,057	408,699	456,860	16,402,957	2,337,009	873,075	0	0	0
General	S	(1,169,858)	(15,606)	(325,883)	(56,498)	(136,514)	(470,876)	(115,910)	(47,384)	(1,187)	0	0
Mining	S	11,031	172	2,775	849	1,527	4,655	683	346	24	0	0
Total UPL		81,341,896	202,233	(657,937)	362,716	(485,305)	67,827,858	10,241,812	3,461,953	388,566	0	0

PacifiCorp
Washington Results of Operations - June 2020

	TOTAL	California	Oregon	Washington	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY	
Post-Merger (Vintage beginning 2006 and forward except for WCA which is 2007 and forward)												
Prod / Other Prod	S	325,453,474	5,788,213	92,344,823	26,228,788	41,241,302	133,277,272	17,911,787	7,562,572	1,098,716	0	0
Cholla Unit 4	S	6,008,403	38,463	874,258	0	699,659	2,173,229	112,712	314,511	18,451	0	1,777,120
Gadsby Unit 4, 5 & 6	S	5,419,323	84,907	1,387,256	0	673,656	2,353,484	310,070	143,025	16,312	0	450,613
Hydro-PPL	S	28,330,959	549,507	8,413,488	2,377,137	3,581,341	11,233,094	1,487,058	598,444	90,889	0	0
Hydro-UPL	S	8,637,124	174,991	2,578,631	752,093	1,061,835	3,414,800	448,174	181,300	25,302	0	0
Transmission	S	225,278,667	4,122,619	65,681,894	18,332,866	28,313,769	91,108,686	12,116,278	4,899,950	702,605	0	0
Distribution	S	832,626,593	29,543,860	236,218,628	53,759,669	67,563,456	390,678,375	40,910,542	13,946,207	0	0	5,857
General/ Intangibles	S	26,675,117	648,666	8,813,260	1,967,865	3,362,233	9,776,987	1,489,275	550,181	66,650	0	1
Mining	S	2,525	38	633	194	342	1,078	161	77	1	0	0
WCA - CAEE 2007+	S	(2,925)	(28)	(671)	0	(369)	(1,120)	(174)	(82)	(1)	0	(480)
WCA - CAGE 2007+	S	1,579,323,845	25,268,606	414,153,678	0	200,905,625	668,900,621	88,817,428	43,465,809	4,736,675	0	133,075,401
WCA - CAGW 2007+	S	378,346,568	6,199,888	101,978,258	82,939,019	48,719,978	162,782,771	21,802,493	10,307,724	1,124,678	0	(57,508,240)
WCA_CAGW 2007+ -Marengo	S	(21,952,706)	0	0	0	0	(21,952,706)	0	0	0	0	0
WCA CAGW 2007+ -Goodnoe	S	0	0	0	0	0	0	0	0	0	0	0
WCA - General 2007+	S	156,154,826	3,442,681	43,139,262	10,622,470	18,295,886	66,208,013	8,785,195	3,863,391	232,551	0	1,565,377
WCA - JBG 2007+	S	134,741,861	2,142,537	35,766,872	29,488,595	17,194,698	58,203,494	7,762,670	3,687,785	299,395	0	(19,804,185)
OREGON EXTRA BOOK DEPR	S	(91,810,037)	0	(91,810,037)	0	0	0	0	0	0	0	0
Non Utility	NUTIL	(22,578,512)	0	0	0	0	(21,351,513)	0	0	0	0	(1,226,999)
Total Post Merger		3,570,655,104	78,004,949	919,540,232	226,468,696	431,613,412	1,556,806,565	201,953,668	89,520,893	8,412,223	0	58,334,466
Total Deferred Taxes		3,684,005,537	80,937,348	939,068,664	234,472,875	438,457,170	1,620,972,900	212,109,785	92,715,304	8,798,324	0	56,473,166
Percentage of Total (DITBAL)		100.0000%	2.1970%	25.4904%	6.3646%	11.9016%	44.0003%	5.7576%	2.5167%	0.2388%	0.0000%	1.5329%
TAXDEPR												
Total Schedule M Differences (PowerTax)		1,049,329,121	20,411,031	275,431,114	57,526,725	118,105,753	468,953,046	60,198,246	26,245,813	246,304	-	22,211,090
Total		1,049,329,121	20,411,031	275,431,114	57,526,725	118,105,753	468,953,046	60,198,246	26,245,813	246,304	0	22,211,090
TAXDEPR Factor		100.0000%	1.9452%	26.2483%	5.4822%	11.2554%	44.6907%	5.7368%	2.5012%	0.0235%	0.0000%	2.1167%
SCHMD												
Depreciation Expense :												
Steam	Acct 403.1	247,067,092	1,894,832	33,230,974	10,181,178	38,161,869	137,969,927	18,814,463	6,699,977	113,872	0	0
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	36,208,581	1,191,730	20,900,195	6,403,321	1,458,937	5,274,622	719,281	256,142	4,353	0	0
Other	Acct 403.4	125,935,033	1,684,893	29,549,130	9,053,149	16,199,845	58,568,709	7,986,804	2,844,163	48,339	0	0
Transmission	Acct 403.5	112,373,821	1,252,622	21,968,127	6,730,448	15,589,900	56,363,076	7,686,049	2,737,081	46,519	0	0
Distribution	Acct 403.6	165,324,616	7,926,104	55,801,154	14,784,211	17,347,261	58,055,979	7,485,304	3,924,601	0	0	0
General	Acct 403.7&8	41,419,885	879,888	11,812,727	3,014,407	5,152,183	17,031,262	2,559,090	962,227	8,102	0	0
Mining	Acct 403.9	0	0	0	0	0	0	0	0	0	0	0
Experimental	Acct 403.4	0	0	0	0	0	0	0	0	0	0	0
Postmerger Hydro Step I Adjustment		0	0	0	0	0	0	0	0	0	0	0
Total Depreciation Expense :		728,329,028	14,830,069	173,262,307	50,166,715	93,909,995	333,263,575	45,250,992	17,424,191	221,185	0	0
SCHMDEXP		100.0000%	2.0362%	23.7890%	6.8879%	12.8939%	45.7573%	6.2130%	2.3924%	0.0304%	0.0000%	0.0000%

B1. REVENUE



Electric Operations Revenue

Twelve Months Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4118000	GAINS-DISP OF ALLOW	0	SO2 ALLOWANCE	SE	0	0	0	0	0	0	0
4118000 Total					0	0	0	0	0	0	0
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	CAGE	-2,433	0	0	-541	-1,664	-227	-1
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	OR	-380	0	-380	0	0	0	0
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	SO	813	16	199	56	116	375	50
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	UT	-123	0	0	0	0	-123	0
4211000 Total					-2,123	16	-181	56	-425	-1,411	-177
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	SO	200	4	49	14	29	92	12
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	WA	3	0	0	3	0	0	0
4212000	LOSS DISPOS PROP	554100	LOSS - SALE OF ASSETS	WYP	1	0	0	0	1	0	0
4212000 Total					205	4	49	17	30	92	12
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	CA	-41,298	-41,298	0	0	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	IDU	-79,682	0	0	0	0	-79,682	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	OR	-625,901	0	-625,901	0	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	UT	-779,867	0	0	0	0	-779,867	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WA	-145,280	0	0	-145,280	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYP	-96,670	0	0	0	-96,670	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYU	-12,573	0	0	0	-12,573	0	0
4401000	RESIDENTIAL SALES	301106	Residential-Alt Revenue Program Adjs	WA	8,795	0	0	8,795	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	CA	-26	-26	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	IDU	294	0	0	0	0	0	294
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	OR	3,180	0	3,180	0	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	UT	1,864	0	0	0	0	1,864	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WA	7,812	0	0	7,812	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WYP	-603	0	0	0	-603	0	0
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	UT	-2,303	0	0	0	0	-2,303	0
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WA	-62	0	0	-62	0	0	0
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WYP	40	0	0	0	40	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	CA	200	200	0	0	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	IDU	-318	0	0	0	0	-318	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	OR	-8,563	0	-8,563	0	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	UT	-5,983	0	0	0	0	-5,983	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WA	-3,069	0	0	-3,069	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYP	78	0	0	0	78	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYU	70	0	0	0	70	0	0
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	CA	828	828	0	0	0	0	0
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	IDU	-115	0	0	0	0	0	-115
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	OR	-651	0	-651	0	0	0	0
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	UT	6	0	0	0	0	6	0
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	WYP	-624	0	0	0	-624	0	0
4401000	RESIDENTIAL SALES	301111	Residential-OR Corp Act Tax Rev Adj	OTHER	-958	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	CA	-2	-2	0	0	0	0	0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	IDU	-8	0	0	0	0	0	-8
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	OR	-6	0	-6	0	0	0	0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	UT	13	0	0	0	0	13	0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WA	-1	0	0	-1	0	0	0



Electric Operations Revenue

Twelve Months Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WYP	-2	0	0	-2	0	0	0		
4401000	RESIDENTIAL SALES	301165	Solar Feed-In Revenue - Residential	OTHER	-3,477	0	0	0	0	0	-3,477		
4401000	RESIDENTIAL SALES	301168	Community Solar Revenue-Residential	OTHER	-177	0	0	0	0	0	-177		
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	OTHER	-33,091	0	0	0	0	0	-33,091		
4401000	RESIDENTIAL SALES	301171	DSM Revenue - Residential Cat 2 Gen Svc	OTHER	-23	0	0	0	0	0	-23		
4401000	RESIDENTIAL SALES	301180	Blue Sky Revenue Residential	OTHER	-3,201	0	0	0	0	0	-3,201		
4401000	RESIDENTIAL SALES	301190	Other Cust Retail Revenue-Residential	OTHER	-32	0	0	0	0	0	-32		
4401000 Total					-1,821,387	-40,299	-631,941	-131,805	-110,285	-786,270	-79,829	0	-40,959
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	CA	-33,260	-33,260	0	0	0	0	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	IDU	-43,394	0	0	0	0	-43,394	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	OR	-468,771	0	-468,771	0	0	0	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	UT	-716,761	0	0	0	-716,761	0	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WA	-123,049	0	0	-123,049	0	0	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYP	-103,516	0	0	0	-103,516	0	0		
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYU	-10,788	0	0	0	-10,788	0	0		
4421000	COMMERCIAL SALES	301206	Commercial-Alt Revenue Program Adjs	WA	7,659	0	0	7,659	0	0	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	CA	-26	-26	0	0	0	0	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	IDU	171	0	0	0	0	171	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	OR	1,122	0	1,122	0	0	0	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	UT	2,419	0	0	0	0	2,419	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WA	7,413	0	0	7,413	0	0	0		
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WYP	-597	0	0	0	-597	0	0		
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	UT	-2,965	0	0	0	0	-2,965	0		
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WA	-61	0	0	-61	0	0	0		
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WYP	56	0	0	0	56	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	CA	-840	-840	0	0	0	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	IDU	-331	0	0	0	0	-331	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	OR	-1,174	0	-1,174	0	0	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	UT	-1,875	0	0	0	0	-1,875	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WA	1,552	0	0	1,552	0	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYP	1,007	0	0	0	1,007	0	0		
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYU	273	0	0	0	273	0	0		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	CA	508	508	0	0	0	0	0		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	IDU	-82	0	0	0	0	0	-82		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	OR	-612	0	-612	0	0	0	0		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	UT	0	0	0	0	0	0	0		
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	WYP	-876	0	0	0	-876	0	0		
4421000	COMMERCIAL SALES	301211	Commercial-OR Corp Act Tax Alt Rev Adj	OTHER	-638	0	0	0	0	0	0		
4421000	COMMERCIAL SALES	301265	Solar Feed-In Revenue - Commercial	OTHER	-3,755	0	0	0	0	0	-3,755		
4421000	COMMERCIAL SALES	301268	Community Solar Revenue-Commercial	OTHER	-125	0	0	0	0	0	-125		
4421000	COMMERCIAL SALES	301270	DSM Revenue - Commercial	OTHER	-23,593	0	0	0	0	0	-23,593		
4421000	COMMERCIAL SALES	301271	DSM Revenue - Small Commercial	OTHER	-1,661	0	0	0	0	0	-1,661		
4421000	COMMERCIAL SALES	301272	DSM Revenue - Large Commercial	OTHER	-41	0	0	0	0	0	-41		
4421000	COMMERCIAL SALES	301280	Blue Sky Revenue - Commercial	OTHER	-1,219	0	0	0	0	0	-1,219		
4421000	COMMERCIAL SALES	301290	Other Cust Retail Revenue-Commercial	OTHER	-32	0	0	0	0	0	-32		
4421000 Total					-1,517,862	-33,617	-469,435	-106,485	-114,441	-719,183	-43,636	0	-31,064



Electric Operations Revenue

Twelve Months Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	CA	-6,550	-6,550	0	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	IDU	-12,372	0	0	0	0	-12,372	0		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	OR	-117,096	0	-117,096	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	UT	-334,587	0	0	0	-334,587	0	0		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WA	-52,271	0	0	-52,271	0	0	0		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYP	-319,068	0	0	0	-319,068	0	0		
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYU	-86,341	0	0	0	-86,341	0	0		
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	IDU	-85,926	0	0	0	0	-85,926	0		
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	UT	-121,359	0	0	0	0	-121,359	0		
4422000	IND SLS/EXCL IRRIG	301306	Industrial-Alt Revenue Program Adjs	WA	198	0	0	198	0	0	0		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	CA	-26	-26	0	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	IDU	26	0	0	0	0	26	0		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	OR	1,118	0	1,118	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	UT	981	0	0	0	0	981	0		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WA	1,371	0	0	1,371	0	0	0		
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WYP	-1,750	0	0	0	-1,750	0	0		
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	UT	-2,618	0	0	0	0	-2,618	0		
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WA	-29	0	0	-29	0	0	0		
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WYP	279	0	0	0	279	0	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	CA	189	189	0	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	IDU	-782	0	0	0	0	-782	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	OR	2,081	0	2,081	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	UT	-1,445	0	0	0	0	-1,445	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WA	1,252	0	0	1,252	0	0	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYP	-3,928	0	0	0	-3,928	0	0		
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYU	1,509	0	0	0	1,509	0	0		
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	CA	125	125	0	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	IDU	-278	0	0	0	0	-278	0		
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	OR	-189	0	-189	0	0	0	0		
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	UT	1	0	0	0	0	1	0		
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	WYP	-4,361	0	0	0	-4,361	0	0		
4422000	IND SLS/EXCL IRRIG	301311	Industrial-OR Corp Act Tax Rev Adj	OTHER	-161	0	0	0	0	0	-161		
4422000	IND SLS/EXCL IRRIG	301365	Solar Feed-In Revenue - Industrial	OTHER	-2,269	0	0	0	0	0	-2,269		
4422000	IND SLS/EXCL IRRIG	301368	Community Solar Revenue-Industrial	OTHER	-36	0	0	0	0	0	-36		
4422000	IND SLS/EXCL IRRIG	301370	DSM Revenue - Industrial	OTHER	-8,087	0	0	0	0	0	-8,087		
4422000	IND SLS/EXCL IRRIG	301371	DSM Revenue - Small Industrial	OTHER	-425	0	0	0	0	0	-425		
4422000	IND SLS/EXCL IRRIG	301372	DSM Revenue - Large Industrial	OTHER	-1,331	0	0	0	0	0	-1,331		
4422000	IND SLS/EXCL IRRIG	301380	Blue Sky Revenue - Industrial	OTHER	-526	0	0	0	0	0	-526		
4422000	IND SLS/EXCL IRRIG	301390	Other Cust Retail Revenue-Industrial	OTHER	-14	0	0	0	0	0	-14		
4422000 Total					-1,154,695	-6,261	-114,086	-49,478	-413,661	-459,028	-99,332	0	-12,849
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	CA	-13,441	-13,441	0	0	0	0	0		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	IDU	-57,538	0	0	0	0	-57,538	0		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	OR	-27,841	0	-27,841	0	0	0	0		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	UT	-17,912	0	0	0	0	-17,912	0		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WA	-14,189	0	0	-14,189	0	0	0		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYP	-1,814	0	0	0	-1,814	0	0		



Electric Operations Revenue

Twelve Months Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYU	-581	0	0	-581	0	0	0		
4423000	INDUST SALES-IRRIG	301454	Irrigation-OR Corp Act Tax Rev Adj	OTHER	-25	0	0	0	0	0	-25		
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	CA	198	198	0	0	0	0	0		
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	IDU	-95	0	0	0	0	-95	0		
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	OR	-36	0	-36	0	0	0	0		
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	UT	-6	0	0	0	-6	0	0		
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	WYP	-17	0	0	-17	0	0	0		
4423000	INDUST SALES-IRRIG	301456	Irrigation-Alt Revenue Program Adjs	WA	937	0	0	937	0	0	0		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	CA	18	18	0	0	0	0	0		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	IDU	210	0	0	0	0	210	0		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	OR	133	0	133	0	0	0	0		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	UT	30	0	0	0	30	0	0		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WA	370	0	0	370	0	0	0		
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Acctg Adjustments	WYP	-9	0	0	-9	0	0	0		
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	UT	-87	0	0	0	-87	0	0		
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WA	-6	0	0	-6	0	0	0		
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WYP	1	0	0	0	1	0	0		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	CA	894	894	0	0	0	0	0		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	IDU	3,259	0	0	0	0	3,259	0		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	OR	7,381	0	7,381	0	0	0	0		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	UT	1,427	0	0	0	1,427	0	0		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WA	-236	0	0	-236	0	0	0		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYP	98	0	0	0	98	0	0		
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYU	57	0	0	0	57	0	0		
4423000	INDUST SALES-IRRIG	301461	Unbilled Revenue-Irrigation Demand Chrg	CA	5	5	0	0	0	0	0		
4423000	INDUST SALES-IRRIG	301461	Unbilled Revenue-Irrigation Demand Chrg	OR	18	0	18	0	0	0	0		
4423000	INDUST SALES-IRRIG	301461	Unbilled Revenue-Irrigation Demand Chrg	WA	132	0	0	132	0	0	0		
4423000	INDUST SALES-IRRIG	301465	Solar Feed-In Revenue - Irrigation	OTHER	-149	0	0	0	0	0	-149		
4423000	INDUST SALES-IRRIG	301468	Community Solar Revenue-Irrigation	OTHER	-4	0	0	0	0	0	-4		
4423000	INDUST SALES-IRRIG	301470	DSM Revenue - Irrigation	OTHER	-2,896	0	0	0	0	0	-2,896		
4423000	INDUST SALES-IRRIG	301480	Blue Sky Revenue - Irrigation	OTHER	-1	0	0	0	0	0	-1		
4423000	INDUST SALES-IRRIG	301490	Other Cust Retail Revenue-Irrigation	OTHER	-3	0	0	0	0	0	-3		
4423000 Total					-121,719	-12,327	-20,345	-12,993	-2,265	-16,547	-54,164	0	-3,078
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	CA	-401	-401	0	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	IDU	-517	0	0	0	0	-517	0		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	OR	-6,094	0	-6,094	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	UT	-7,810	0	0	0	0	-7,810	0		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WA	-1,080	0	0	-1,080	0	0	0		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYP	-1,497	0	0	0	-1,497	0	0		
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYU	-335	0	0	0	-335	0	0		
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	CA	2	2	0	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	IDU	3	0	0	0	0	3	0		
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	OR	18	0	18	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	UT	28	0	0	0	0	28	0		
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WA	43	0	0	43	0	0	0		
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WYU	-11	0	0	0	-11	0	0		



Electric Operations Revenue

Twelve Months Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	UT	-22	0	0	0	-22	0	0		
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	WYP	1	0	0	1	0	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	CA	14	14	0	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	IDU	5	0	0	0	0	5	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	OR	235	0	235	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	UT	579	0	0	0	579	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WA	235	0	0	235	0	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYP	110	0	0	0	110	0	0		
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYU	58	0	0	0	58	0	0		
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	CA	3	3	0	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	IDU	0	0	0	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	OR	-4	0	-4	0	0	0	0		
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	UT	-1	0	0	0	0	-1	0		
4441000	PUB ST/HWY LIGHT	301610	St&Hwy Light - Income Tax Deferral Adjs	WYP	-8	0	0	0	-8	0	0		
4441000	PUB ST/HWY LIGHT	301611	St&Hwy Light-OR Corp Act Tax Rev Adj	OTHER	-9	0	0	0	0	0	-9		
4441000	PUB ST/HWY LIGHT	301665	Solar Feed-In Revenue - St/Hwy Lighting	OTHER	-27	0	0	0	0	0	-27		
4441000	PUB ST/HWY LIGHT	301668	Community Solar Revenue-St/Hwy Lightg	OTHER	-1	0	0	0	0	0	-1		
4441000	PUB ST/HWY LIGHT	301670	DSM Revenue - Street/Hwy Lighting	OTHER	-294	0	0	0	0	0	-294		
4441000	PUB ST/HWY LIGHT	301690	Other Cust Retail Revenue-St/Hwy Lightg	OTHER	0	0	0	0	0	0	0		
4441000 Total					-16,778	-381	-5,845	-801	-1,682	-7,226	-509	0	-332
4471000	ON-SYS WHOLE-FIRM	301443	ON SYS FIRM-UTAH FERC CUSTOMERS	FERC	-13,985	0	0	0	0	0	-13,985	0	
4471000	ON-SYS WHOLE-FIRM	301445	On Sys Firm-Utah W/S Customers-Deferral	UT	66	0	0	0	66	0	0	0	
4471000 Total					-13,919	0	0	0	0	66	0	-13,985	0
4475000	OFF-SYS - NON FIRM	301408	OFF-SYSTEM WHOLESALE - NON FIRM	SE	5,545	79	1,344	426	896	2,426	374	2	0
4475000 Total					5,545	79	1,344	426	896	2,426	374	2	0
4479000	TRANS SRVC	301428	TRANS SERV-UTAH FERC CUSTOMERS	FERC	-95	0	0	0	0	0	0	-95	0
4479000 Total					-95	0	0	0	0	0	0	-95	0
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	CA	-115	-115	0	0	0	0	0	0	
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	IDU	-243	0	0	0	0	-243	0	0	
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	OR	-2,020	0	-2,020	0	0	0	0	0	
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	UT	-2,495	0	0	0	0	-2,495	0	0	
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WA	-384	0	0	-384	0	0	0	0	
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYP	-448	0	0	0	-448	0	0	0	
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYU	-53	0	0	0	0	-53	0	0	
4501000 Total					-5,758	-115	-2,020	-384	-501	-2,495	-243	0	0
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	CA	-34	-34	0	0	0	0	0	0	
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	IDU	-31	0	0	0	0	0	-31	0	
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	OR	-538	0	-538	0	0	0	0	0	
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	UT	-796	0	0	0	0	-796	0	0	
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WA	-92	0	0	-92	0	0	0	0	
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYP	-111	0	0	0	-111	0	0	0	
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYU	-20	0	0	0	0	-20	0	0	
4502000 Total					-1,622	-34	-538	-92	-131	-796	-31	0	0
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	CA	-24	-24	0	0	0	0	0	0	
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	IDU	-93	0	0	0	0	0	-93	0	



Electric Operations Revenue

Twelve Months Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	OR	-222	0	-222	0	0	0	0		
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	UT	-247	0	0	0	-247	0	0		
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WA	-30	0	0	-30	0	0	0		
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYP	-59	0	0	0	-59	0	0		
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYU	-197	0	0	0	-197	0	0		
4503000 Total					-873	-24	-222	-30	-256	-247	-93	0	0
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	CA	1	1	0	0	0	0	0		
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	IDU	-3	0	0	0	0	-3	0		
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	OR	-33	0	-33	0	0	0	0		
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	UT	-60	0	0	0	0	-60	0		
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WA	-1	0	0	-1	0	0	0		
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYP	-3	0	0	0	-3	0	0		
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYU	0	0	0	0	0	0	0		
4504000 Total					-99	1	-33	-1	-3	-60	-3	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	CA	-482	-482	0	0	0	0	0		
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	IDU	-36	0	0	0	0	-36	0		
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	OR	-1,931	0	-1,931	0	0	0	0		
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	UT	-2,644	0	0	0	0	-2,644	0		
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WA	-58	0	0	-58	0	0	0		
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYP	-81	0	0	0	-81	0	0		
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYU	-5	0	0	0	-5	0	0		
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	CA	-10	-10	0	0	0	0	0		
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	IDU	-35	0	0	0	0	-35	0		
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	OR	-298	0	-298	0	0	0	0		
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	UT	-547	0	0	0	0	-547	0		
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WA	-62	0	0	-62	0	0	0		
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYP	-81	0	0	0	-81	0	0		
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYU	-8	0	0	0	-8	0	0		
4511000 Total					-6,279	-492	-2,229	-120	-175	-3,191	-71	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	CA	0	0	0	0	0	0	0		
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	IDU	0	0	0	0	0	0	0		
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	OR	-3	0	-3	0	0	0	0		
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	SO	-1	0	0	0	0	0	0		
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	UT	-2	0	0	0	0	-2	0		
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WA	-1	0	0	-1	0	0	0		
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYP	-1	0	0	0	-1	0	0		
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYU	0	0	0	0	0	0	0		
4512000 Total					-8	0	-4	-1	-1	-2	0	0	0
4513000	OTHER	301828	OTHER	CA	0	0	0	0	0	0	0		
4513000	OTHER	301828	OTHER	IDU	-21	0	0	0	0	-21	0		
4513000	OTHER	301828	OTHER	OR	-327	0	-327	0	0	0	0		
4513000	OTHER	301828	OTHER	SO	-5	0	-1	0	-1	-2	0		
4513000	OTHER	301828	OTHER	UT	-591	0	0	0	0	-591	0		
4513000	OTHER	301828	OTHER	WA	-6	0	0	-6	0	0	0		
4513000	OTHER	301828	OTHER	WYP	-57	0	0	0	-57	0	0		



Electric Operations Revenue

Twelve Months Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4513000	OTHER	301828	OTHER	WYU	-11	0	0	-11	0	0	0	
4513000	OTHER	301840	Miscellaneous Service Revenue	CA	-4	-4	0	0	0	0	0	
4513000	OTHER	301840	Miscellaneous Service Revenue	OR	-11	0	-11	0	0	0	0	
4513000	OTHER	301840	Miscellaneous Service Revenue	UT	-486	0	0	0	-486	0	0	
4513000	OTHER	301840	Miscellaneous Service Revenue	WA	-28	0	0	-28	0	0	0	
4513000 Total					-1,547	-4	-339	-34	-69	-1,080	-21	0
4514100	ENERGY FINANSWER	301836	ENERGY FINAN - NEW COMM	UT	0	0	0	0	0	0	0	
4514100 Total					0	0	0	0	0	0	0	
4530000	SLS WATER & W PWR	358900	Sales of Water & Water Power	CAGE	-4	0	0	0	-1	-3	0	
4530000	SLS WATER & W PWR	358900	Sales of Water & Water Power	JBG	9	0	6	2	0	0	0	
4530000 Total					5	0	6	2	-1	-3	0	
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CA	-3	-3	0	0	0	0	0	
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CAGE	-326	0	0	0	-73	-223	-30	
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	CAGW	-407	-17	-298	-91	0	0	0	
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	IDU	-1	0	0	0	0	-1	0	
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	OR	-853	0	-853	0	0	0	0	
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SO	-2,900	-58	-711	-201	-413	-1,338	-179	
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	UT	-1,274	0	0	0	0	-1,274	0	
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WA	-11	0	0	-11	0	0	0	
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYP	-14	0	0	0	-14	0	0	
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYU	-18	0	0	0	-18	0	0	
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	CA	-528	-528	0	0	0	0	0	
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	IDU	-168	0	0	0	0	-168	0	
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	OR	-2,786	0	-2,786	0	0	0	0	
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	UT	-1,954	0	0	0	0	-1,954	0	
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WA	-698	0	0	-698	0	0	0	
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WYP	-327	0	0	0	-327	0	0	
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	CA	-1	-1	0	0	0	0	0	
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	OR	-11	0	-11	0	0	0	0	
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	UT	-1	0	0	0	0	-1	0	
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	WA	0	0	0	0	0	0	0	
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	WYP	0	0	0	0	0	0	0	
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	CA	-3	-3	0	0	0	0	0	
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	OR	-124	0	-124	0	0	0	0	
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	UT	-272	0	0	0	0	-272	0	
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WA	-15	0	0	-15	0	0	0	
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WYP	-34	0	0	0	-34	0	0	
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	CA	-2	-2	0	0	0	0	0	
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	OR	6	0	6	0	0	0	0	
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	UT	32	0	0	0	0	32	0	
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WA	4	0	0	4	0	0	0	
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WYP	-3	0	0	0	-3	0	0	
4541000	RENTS - COMMON	301870	RENT REV - STEAM	CAGE	-13	0	0	0	-3	-9	-1	
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	CAGW	0	0	0	0	0	0	0	
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	SG	-6	0	-2	-1	-1	-3	0	
4541000	RENTS - COMMON	301872	RENT REV - TRANS	CAGE	-416	0	0	0	-93	-285	-39	



Electric Operations Revenue

Twelve Months Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4541000	RENTS - COMMON	301872	RENT REV - TRANS	CAGW	1	0	1	0	0	0	0
4541000	RENTS - COMMON	301872	RENT REV - TRANS	SG	-166	-2	-44	-13	-24	-72	-10
4541000	RENTS - COMMON	301873	RENT REV - DIST	SO	-3	0	-1	0	0	-2	0
4541000	RENTS - COMMON	301873	RENT REV - DIST	UT	-75	0	0	0	0	-75	0
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SO	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301875	RENT REV - CORP	SO	-2	0	0	0	0	-1	0
4541000	RENTS - COMMON	301878	JOINT USE BACK RENT	OR	-1	0	-1	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	CA	-26	-26	0	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	IDU	-16	0	0	0	0	0	-16
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	OR	-471	0	-471	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	UT	-37	0	0	0	0	-37	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	WA	-91	0	0	-91	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	WYP	-7	0	0	0	-7	0	0
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	CAGE	-18	0	0	0	-4	-12	-2
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SO	-704	-14	-173	-49	-100	-325	-43
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	UT	-1	0	0	0	0	-1	0
4541000	RENTS - COMMON	301886	Rent Revenue - Subleases - Operating	CAGE	-145	0	0	0	-32	-99	-14
4541000 Total					-14,892	-654	-5,468	-1,166	-1,148	-5,950	-504
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	UT	2	0	0	0	0	2	0
4542000 Total					2	0	0	0	0	2	0
4543000	MCI FOGWIRE REVENUES	301863	MCI FIBER OPTIC GROUND WIRE REVENUES	CAGE	-3,352	0	0	0	-745	-2,293	-313
4543000 Total					-3,352	0	0	0	-745	-2,293	-313
4545000	VERT BRIDGE REVENUES	367222	Joint Use - Vertical Bridge Applic Fee	CAGW	-3	0	-2	-1	0	0	0
4545000 Total					-3	0	-2	-1	0	0	0
4561100	Other Wheeling Rev	301953	Ancillary Rev Sch 6-Supp (C&T)	WRG	-1,929	-19	-330	-101	-329	-1,011	-138
4561100	Other Wheeling Rev	301963	Ancil Revenue Sch 2-Reactive (C&T)	WRG	-917	-9	-157	-48	-156	-481	-66
4561100	Other Wheeling Rev	301966	Primary Delivery and Distribution Sub Ch	WRG	-425	-4	-73	-22	-73	-223	-30
4561100	Other Wheeling Rev	301967	Ancillary Revenue Sch 1 - Scheduling	WRG	-2,381	-23	-408	-125	-406	-1,248	-170
4561100	Other Wheeling Rev	301969	Ancillary Revenue Sch 3 - Reg&Freq (C&T)	WRG	-2,799	-27	-479	-147	-477	-1,467	-200
4561100	Other Wheeling Rev	301973	Ancillary Revenue Sch 5&6-Spin&Supp (C&T)	WRG	-1,742	-17	-298	-91	-297	-913	-125
4561100	Other Wheeling Rev	301974	Ancil Revenue Sch 3a-Regulation (C&T)	WRG	-4,479	-44	-767	-235	-763	-2,348	-320
4561100	Other Wheeling Rev	302082	I/C Anc Rev Sch 1-Scheduling-Nevada Pwr	WRG	-5	0	-1	0	-1	-2	0
4561100	Other Wheeling Rev	302092	I/C Anc Rev Sch 2-Reactive-Nevada Pwr	WRG	-3	0	-1	0	-1	-2	0
4561100	Other Wheeling Rev	302831	I/C Other Wheeling Revenue-Sierra Pac	WRG	-39	0	-7	-2	-7	-21	-3
4561100	Other Wheeling Rev	302901	USE OF FACILITY REVENUE	WRG	-866	-8	-148	-45	-148	-454	-62
4561100	Other Wheeling Rev	302982	Transmission Rev-Unreserved Use Charges	WRG	-697	-7	-119	-37	-119	-365	-50
4561100	Other Wheeling Rev	302983	Transmission Revenue - Deferral Fees	WRG	-148	-1	-25	-8	-25	-77	-11
4561100 Total					-16,431	-160	-2,813	-862	-2,801	-8,613	-1,175
4561910	S/T FIRM WHEEL REV	301926	SHORT TERM FIRM WHEELING	WRG	-1,629	-16	-279	-85	-278	-854	-116
4561910 Total					-1,629	-16	-279	-85	-278	-854	-116
4561920	L/T FIRM WHEEL REV	301912	POST-MERGER FIRM WHEELING	WRG	-15,827	-155	-2,710	-830	-2,698	-8,297	-1,131
4561920	L/T FIRM WHEEL REV	301916	PRE-MERGER FIRM WHEELING	WRG	-7,362	-72	-1,260	-386	-1,255	-3,859	-526
4561920	L/T FIRM WHEEL REV	301917	PRE-MERGER FIRM WHEELING	WRG	-23,452	-229	-4,015	-1,230	-3,997	-12,294	-1,676
4561920	L/T FIRM WHEEL REV	302980	Transmission Point-to-Point Revenue	WRG	-34,955	-341	-5,985	-1,834	-5,958	-18,324	-2,499
4561920 Total					-81,596	-797	-13,970	-4,280	-13,908	-42,774	-5,833



Electric Operations Revenue

Twelve Months Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4561930	NON-FIRM WHEEL REV	301922	NON-FIRM WHEELING REVENUE	WRE	-12,168	-121	-2,065	-654	-2,260	-6,120	-943	-5	0
4561930	NON-FIRM WHEEL REV	302822	I/C Non-Firm Wheeling Revenue-Nevada Pwr	WRE	-201	-2	-34	-11	-37	-101	-16	0	0
4561930 Total					-12,369	-123	-2,099	-665	-2,298	-6,221	-958	-5	0
4561990	TRANSMN REV REFUND	301913	Transmission Tariff True-up	WRG	4,361	43	747	229	743	2,286	312	2	0
4561990 Total					4,361	43	747	229	743	2,286	312	2	0
4562100	USE OF FACIL REV	301911	"INCOME FROM FISH, WILDLIFE"	SG	-9	0	-2	-1	-1	-4	-1	0	0
4562100 Total					-9	0	-2	-1	-1	-4	-1	0	0
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	CAGE	-93	0	0	0	-21	-64	-9	0	0
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	SG	0	0	0	0	0	0	0	0	0
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	UT	-24	0	0	0	0	-24	0	0	0
4562300	MISC OTHER REV	301901	WASHINGTON - COLSTRIP 3	WA	52	0	0	52	0	0	0	0	0
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	CAGE	-990	0	0	0	-220	-677	-92	-1	0
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	SG	-103	-2	-27	-8	-15	-45	-6	0	0
4562300	MISC OTHER REV	301939	Estimated Other Electric Revenue	SG	23	0	6	2	3	10	1	0	0
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	CAGE	-1,470	0	0	0	-327	-1,005	-137	-1	0
4562300	MISC OTHER REV	301940	FLYASH & BY-PRODUCT SALES	JBG	-2,486	-104	-1,824	-559	0	0	0	0	0
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	CAGE	-164	0	0	0	-36	-112	-15	0	0
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	CAGW	1	0	1	0	0	0	0	0	0
4562300	MISC OTHER REV	301949	THIRD PARTY TRN O&M REV	SG	-333	-5	-88	-26	-49	-145	-20	0	0
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	SG	-51	-1	-14	-4	-8	-22	-3	0	0
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	CAGE	-16	0	0	0	-3	-11	-1	0	0
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	CAGW	-335	-14	-246	-75	0	0	0	0	0
4562300	MISC OTHER REV	301955	OTHER REV WY REG KENNECOTT	WYP	-132	0	0	0	-132	0	0	0	0
4562300	MISC OTHER REV	301958	Wind-based Ancillary Services Estimate	SG	-54	-1	-14	-4	-8	-24	-3	0	0
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	SG	21	0	6	2	3	9	1	0	0
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	CAGE	-881	0	0	0	-196	-602	-82	0	0
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	CAGW	-10,723	-448	-7,865	-2,410	0	0	0	0	0
4562300	MISC OTHER REV	302071	I/C Transmission O&M Revenue-Sierra Pac	SG	-8	0	-2	-1	-1	-3	0	0	0
4562300	MISC OTHER REV	361000	STEAM SALES	CAGE	-105	0	0	0	-23	-72	-10	0	0
4562300	MISC OTHER REV	361000	STEAM SALES	CAGW	-510	-21	-374	-115	0	0	0	0	0
4562300	MISC OTHER REV	374400	Timber Sales - Utility Property	CAGW	-650	-27	-477	-146	0	0	0	0	0
4562300 Total					-19,032	-622	-10,917	-3,292	-1,033	-2,788	-377	-2	0
4562310	EIM - MISCELLANEOUS	308001	EIM Rev-Forecasting Fee: Pac to TC	SG	-15	0	-4	-1	-2	-7	-1	0	0
4562310 Total					-15	0	-4	-1	-2	-7	-1	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	CAGE	-1	0	0	0	0	0	0	0	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SO	-5,653	-113	-1,385	-391	-806	-2,608	-348	-2	0
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	UT	-231	0	0	0	0	-231	0	0	0
4562400 Total					-5,884	-113	-1,385	-391	-806	-2,840	-348	-2	0
4562500	M&S INV COST OF SALE	514950	M&S INVENTORY COST OF SALES	UT	4,598	0	0	0	0	4,598	0	0	0
4562500 Total					4,598	0	0	0	0	4,598	0	0	0
4562700	RNW ENRGY CRDT SALES	301943	Renewable Energy Credit Sales-Deferral	OTHER	715	0	0	0	0	0	0	0	715
4562700	RNW ENRGY CRDT SALES	301944	Renewable Energy Credit Sales-Estimate	OTHER	240	0	0	0	0	0	0	0	240
4562700	RNW ENRGY CRDT SALES	301945	Renewable Energy Credit Sales	OTHER	-4,136	0	0	0	0	0	0	0	-4,136
4562700	RNW ENRGY CRDT SALES	352943	Renwbl En Cr Sls-Amt	OTHER	1,313	0	0	0	0	0	0	0	1,313
4562700	RNW ENRGY CRDT SALES	352950	REC Sales - Wind Wake Loss Indemnity	OTHER	-9	0	0	0	0	0	0	0	-9



Electric Operations Revenue

Twelve Months Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4562700 Total			-1,877	0	0	0	0	0	0	0	-1,877
4562800	CA GHG Emission Allo	352001	CA GHG Allowance Revenues	OTHER	-12,557	0	0	0	0	0	-12,557
4562800	CA GHG Emission Allo	352002	CA GHG Allowance Revenues - Deferral	OTHER	12,905	0	0	0	0	0	12,905
4562800	CA GHG Emission Allo	352003	CA GHG Allowance Revenues - Amortz	OTHER	-15,327	0	0	0	0	0	-15,327
4562800	CA GHG Emission Allo	352004	CA GHG Allow Revenues - SOMAH Amortz	OTHER	-190	0	0	0	0	0	-190
4562800 Total			-15,170	0	0	0	0	0	0	0	-15,170
4563500	Oth Elec Rev-Def Trn	305990	FERC Transmission Refund-Deferral	OR	9,362	0	9,362	0	0	0	0
4563500	Oth Elec Rev-Def Trn	305991	FERC Transmission Refund-Amortz	OR	-10,811	0	-10,811	0	0	0	0
4563500 Total			-1,449	0	-1,449	0	0	0	0	0	0
Grand Total			-4,823,755	-95,898	-1,283,461	-312,240	-665,246	-2,060,411	-287,038	-14,133	-105,328

B2. O&M EXPENSE



Operations & Maintenance Expense

Twelve Months Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
5000000	OPER SUPV & ENG	STEX Steam O&M Expense	CAGE	3,231	0	0	0	718	2,210	301	2	0
5000000	OPER SUPV & ENG	STEX Steam O&M Expense	CAGW	32	1	23	7	0	0	0	0	0
5000000	OPER SUPV & ENG	STEX Steam O&M Expense	JBG	13,532	566	9,925	3,041	0	0	0	0	0
5000000	OPER SUPV & ENG	STEX Steam O&M Expense	SG	86	1	23	7	13	37	5	0	0
5000000 Total				16,881	569	9,971	3,055	731	2,247	306	2	0
5001000	OPER SUPV & ENG	STEX Steam O&M Expense	CAGE	36	0	0	0	8	25	3	0	0
5001000	OPER SUPV & ENG	STEX Steam O&M Expense	JBG	135	6	99	30	0	0	0	0	0
5001000 Total				171	6	99	30	8	25	3	0	0
501NPC		NPCX Net Power Cost Expense	CAEW	215,898	9,217	156,964	49,717	0	0	0	0	0
501NPC Total				215,898	9,217	156,964	49,717	0	0	0	0	0
5010000	FUEL CONSUMED	NPCX Net Power Cost Expense	CAEE	91	0	0	0	22	60	9	0	0
5010000	FUEL CONSUMED	NPCX Net Power Cost Expense	JBE	2,888	123	2,100	665	0	0	0	0	0
5010000 Total				2,979	123	2,100	665	22	60	9	0	0
5011500	FUEL REG CST DFRL AM	STEX Steam O&M Expense	CAEE	1,184	0	0	0	287	777	120	1	0
5011500	FUEL REG CST DFRL AM	STEX Steam O&M Expense	WYP	1,064	0	0	0	1,064	0	0	0	0
5011500 Total				2,249	0	0	0	1,351	777	120	1	0
5012000	FUEL HAND-COAL	STEX Steam O&M Expense	CAEE	10,534	0	0	0	2,553	6,911	1,065	5	0
5012000	FUEL HAND-COAL	STEX Steam O&M Expense	CAGW	1,224	51	897	275	0	0	0	0	0
5012000	FUEL HAND-COAL	STEX Steam O&M Expense	JBE	-911	-39	-662	-210	0	0	0	0	0
5012000	FUEL HAND-COAL	STEX Steam O&M Expense	SE	-201	-3	-49	-15	-32	-88	-14	0	0
5012000 Total				10,645	9	186	50	2,520	6,823	1,051	5	0
5013000	START UP FUEL - GAS	NPCX Net Power Cost Expense	CAEE	267	0	0	0	65	175	27	0	0
5013000 Total				267	0	0	0	65	175	27	0	0
5014000	FUEL CONSUMED-DIESEL	NPCX Net Power Cost Expense	CAEE	1	0	0	0	0	1	0	0	0
5014000 Total				1	0	0	0	0	1	0	0	0
5014500	START UP FUEL-DIESEL	NPCX Net Power Cost Expense	CAEE	3,937	0	0	0	954	2,583	398	2	0
5014500	START UP FUEL-DIESEL	NPCX Net Power Cost Expense	CAGW	129	5	95	29	0	0	0	0	0
5014500	START UP FUEL-DIESEL	NPCX Net Power Cost Expense	JBE	836	36	608	192	0	0	0	0	0
5014500 Total				4,902	41	702	221	954	2,583	398	2	0
5015000	FUEL CONS-RES DISP	NPCX Net Power Cost Expense	CAEE	5	0	0	0	1	3	0	0	0
5015000	FUEL CONS-RES DISP	NPCX Net Power Cost Expense	JBE	72	3	52	16	0	0	0	0	0
5015000 Total				76	3	52	16	1	3	0	0	0
5015100	ASH & ASH BYPRD SALE	NPCX Net Power Cost Expense	JBE	0	0	0	0	0	0	0	0	0
5015100 Total				0	0	0	0	0	0	0	0	0
5020000	STEAM EXPENSES	STEX Steam O&M Expense	CAGE	24,263	0	0	0	5,395	16,592	2,263	14	0
5020000	STEAM EXPENSES	STEX Steam O&M Expense	CAGW	1,068	45	784	240	0	0	0	0	0
5020000	STEAM EXPENSES	STEX Steam O&M Expense	JBG	16,718	699	12,262	3,757	0	0	0	0	0
5020000 Total				42,050	744	13,046	3,997	5,395	16,592	2,263	14	0



Operations & Maintenance Expense

Twelve Months Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
5022000	STM EXP - FLYASH	STEX	Steam O&M Expense	CAGE	3,630	0	0	0	807	2,482	338	2	0
5022000 Total					3,630	0	0	0	807	2,482	338	2	0
5023000	STM EXP BOTTOM ASH	STEX	Steam O&M Expense	CAGE	397	0	0	0	88	271	37	0	0
5023000 Total					397	0	0	0	88	271	37	0	0
5024000	STM EXP SCRUBBER	STEX	Steam O&M Expense	CAGE	5,317	0	0	0	1,182	3,636	496	3	0
5024000 Total					5,317	0	0	0	1,182	3,636	496	3	0
5029000	STM EXP - OTHER	STEX	Steam O&M Expense	CAGE	19,119	0	0	0	4,251	13,074	1,783	11	0
5029000	STM EXP - OTHER	STEX	Steam O&M Expense	JBG	1,032	43	757	232	0	0	0	0	0
5029000 Total					20,151	43	757	232	4,251	13,074	1,783	11	0
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	CAGE	1,449	0	0	0	322	991	135	1	0
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	CAGW	42	2	31	9	0	0	0	0	0
5050000 Total					1,491	2	31	9	322	991	135	1	0
5051000	ELEC EXP GENERAL	STEX	Steam O&M Expense	CAGE	18	0	0	0	4	12	2	0	0
5051000	ELEC EXP GENERAL	STEX	Steam O&M Expense	JBG	24	1	18	5	0	0	0	0	0
5051000 Total					42	1	18	5	4	12	2	0	0
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	CAGE	43,339	0	0	0	9,637	29,637	4,041	24	0
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	CAGW	2,521	105	1,849	567	0	0	0	0	0
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	JBG	-361	-15	-265	-81	0	0	0	0	0
5060000 Total					45,499	90	1,584	485	9,637	29,637	4,041	24	0
5061000	MISC STM EXP - CON	STEX	Steam O&M Expense	CAGE	692	0	0	0	154	473	65	0	0
5061000	MISC STM EXP - CON	STEX	Steam O&M Expense	JBG	1,051	44	771	236	0	0	0	0	0
5061000 Total					1,743	44	771	236	154	473	65	0	0
5061100	MISC STM EXP PLCLU	STEX	Steam O&M Expense	CAGE	37	0	0	0	8	25	3	0	0
5061100	MISC STM EXP PLCLU	STEX	Steam O&M Expense	JBG	1,806	76	1,325	406	0	0	0	0	0
5061100 Total					1,843	76	1,325	406	8	25	3	0	0
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	CAGE	382	0	0	0	85	261	36	0	0
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	JBG	3	0	2	1	0	0	0	0	0
5061300 Total					384	0	2	1	85	261	36	0	0
5061400	MISC STM EXP OFFIC	STEX	Steam O&M Expense	CAGE	1,362	0	0	0	303	932	127	1	0
5061400	MISC STM EXP OFFIC	STEX	Steam O&M Expense	JBG	889	37	652	200	0	0	0	0	0
5061400 Total					2,252	37	652	200	303	932	127	1	0
5061500	MISC STM EXP COMM	STEX	Steam O&M Expense	CAGE	121	0	0	0	27	82	11	0	0
5061500 Total					121	0	0	0	27	82	11	0	0
5061600	MISC STM EXP FIRE	STEX	Steam O&M Expense	CAGE	6	0	0	0	1	4	1	0	0
5061600 Total					6	0	0	0	1	4	1	0	0
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	CAGE	3,006	0	0	0	668	2,055	280	2	0
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	JBG	27	1	20	6	0	0	0	0	0
5062000 Total					3,033	1	20	6	668	2,055	280	2	0



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Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
5063000	MISC STEAM JVA CR	STEX Steam O&M Expense	CAGE	-10,623	0	0	0	-2,362	-7,264	-991	-6	0
5063000	MISC STEAM JVA CR	STEX Steam O&M Expense	JBG	-22,346	-935	-16,390	-5,021	0	0	0	0	0
5063000 Total				-32,968	-935	-16,390	-5,021	-2,362	-7,264	-991	-6	0
5064000	MISC STM EXP RCRT	STEX Steam O&M Expense	CAGE	28	0	0	0	6	19	3	0	0
5064000 Total				28	0	0	0	6	19	3	0	0
5065000	MISC STM EXP - SEC	STEX Steam O&M Expense	CAGE	336	0	0	0	75	229	31	0	0
5065000	MISC STM EXP - SEC	STEX Steam O&M Expense	JBG	102	4	75	23	0	0	0	0	0
5065000 Total				438	4	75	23	75	229	31	0	0
5066000	MISC STM EXP -SFTY	STEX Steam O&M Expense	CAGE	1,042	0	0	0	232	713	97	1	0
5066000	MISC STM EXP -SFTY	STEX Steam O&M Expense	JBG	72	3	53	16	0	0	0	0	0
5066000 Total				1,115	3	53	16	232	713	97	1	0
5067000	MISC STM EXP TRNG	STEX Steam O&M Expense	CAGE	1,261	0	0	0	280	863	118	1	0
5067000	MISC STM EXP TRNG	STEX Steam O&M Expense	JBG	2,974	124	2,181	668	0	0	0	0	0
5067000 Total				4,235	124	2,181	668	280	863	118	1	0
5069000	MISC STM EXP WTSPY	STEX Steam O&M Expense	CAGE	187	0	0	0	42	128	17	0	0
5069000	MISC STM EXP WTSPY	STEX Steam O&M Expense	JBG	2	0	1	0	0	0	0	0	0
5069000 Total				189	0	1	0	42	128	17	0	0
5069900	MISC STM EXP MISC	STEX Steam O&M Expense	CAGE	2,127	0	0	0	473	1,455	198	1	0
5069900	MISC STM EXP MISC	STEX Steam O&M Expense	JBG	0	0	0	0	0	0	0	0	0
5069900 Total				2,127	0	0	0	473	1,455	198	1	0
5070000	RENTS (STEAM GEN)	STEX Steam O&M Expense	CAGE	123	0	0	0	27	84	11	0	0
5070000	RENTS (STEAM GEN)	STEX Steam O&M Expense	CAGW	2	0	2	0	0	0	0	0	0
5070000	RENTS (STEAM GEN)	STEX Steam O&M Expense	JBG	341	14	250	77	0	0	0	0	0
5070000 Total				465	14	251	77	27	84	11	0	0
5100000	MNT SUPERV & ENG	STEX Steam O&M Expense	CAGE	3,373	0	0	0	750	2,306	315	2	0
5100000	MNT SUPERV & ENG	STEX Steam O&M Expense	CAGW	307	13	225	69	0	0	0	0	0
5100000	MNT SUPERV & ENG	STEX Steam O&M Expense	JBG	524	22	384	118	0	0	0	0	0
5100000 Total				4,203	35	609	187	750	2,306	315	2	0
5101000	MNTNCE SUPVSN &ENG	STEX Steam O&M Expense	CAGE	3,221	0	0	0	716	2,203	300	2	0
5101000 Total				3,221	0	0	0	716	2,203	300	2	0
5110000	MNT OF STRUCTURES	STEX Steam O&M Expense	CAGE	5,497	0	0	0	1,222	3,759	513	3	0
5110000	MNT OF STRUCTURES	STEX Steam O&M Expense	CAGW	434	18	318	97	0	0	0	0	0
5110000	MNT OF STRUCTURES	STEX Steam O&M Expense	JBG	581	24	426	131	0	0	0	0	0
5110000 Total				6,512	42	745	228	1,222	3,759	513	3	0
5111000	MNT OF STRUCTURES	STEX Steam O&M Expense	CAGE	7,087	0	0	0	1,576	4,846	661	4	0
5111000	MNT OF STRUCTURES	STEX Steam O&M Expense	JBG	125	5	91	28	0	0	0	0	0
5111000 Total				7,211	5	91	28	1,576	4,846	661	4	0
5111100	MNT STRCT PMP PLNT	STEX Steam O&M Expense	CAGE	487	0	0	0	108	333	45	0	0



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5111100	MNT STRCT PMP PLNT	STEX Steam O&M Expense	JBG	264	11	194	59	0	0	0	0
5111100 Total				751	11	194	59	108	333	45	0
5111200	MNT STRCT WASTE WT	STEX Steam O&M Expense	CAGE	597	0	0	133	408	56	0	0
5111200	MNT STRCT WASTE WT	STEX Steam O&M Expense	JBG	337	14	247	76	0	0	0	0
5111200 Total				933	14	247	76	133	408	56	0
5112000	STRUCTURAL SYSTEMS	STEX Steam O&M Expense	CAGE	3,082	0	0	685	2,108	287	2	0
5112000	STRUCTURAL SYSTEMS	STEX Steam O&M Expense	JBG	7,291	305	5,348	1,638	0	0	0	0
5112000 Total				10,373	305	5,348	1,638	685	2,108	287	2
5114000	MNT OF STRCT CATH	STEX Steam O&M Expense	CAGE	19	0	0	4	13	2	0	0
5114000	MNT OF STRCT CATH	STEX Steam O&M Expense	JBG	14	1	11	3	0	0	0	0
5114000 Total				34	1	11	3	4	13	2	0
5116000	MNT STRCT DAM RIVR	STEX Steam O&M Expense	CAGE	94	0	0	21	64	9	0	0
5116000 Total				94	0	0	0	21	64	9	0
5117000	MNT STRCT FIRE PRT	STEX Steam O&M Expense	CAGE	1,075	0	0	239	735	100	1	0
5117000	MNT STRCT FIRE PRT	STEX Steam O&M Expense	JBG	448	19	328	101	0	0	0	0
5117000 Total				1,523	19	328	101	239	735	100	1
5118000	MNT STRCT-GROUNDS	STEX Steam O&M Expense	CAGE	478	0	0	106	327	45	0	0
5118000	MNT STRCT-GROUNDS	STEX Steam O&M Expense	JBG	361	15	265	81	0	0	0	0
5118000 Total				839	15	265	81	106	327	45	0
5119000	MNT OF STRCT-HVAC	STEX Steam O&M Expense	CAGE	1,209	0	0	269	827	113	1	0
5119000	MNT OF STRCT-HVAC	STEX Steam O&M Expense	JBG	425	18	312	96	0	0	0	0
5119000 Total				1,634	18	312	96	269	827	113	1
5119900	MNT OF STRCT-MISC	STEX Steam O&M Expense	CAGE	660	0	0	147	451	62	0	0
5119900 Total				660	0	0	0	147	451	62	0
5120000	MANT OF BOILR PLNT	STEX Steam O&M Expense	CAGE	9,334	0	0	2,075	6,383	870	5	0
5120000	MANT OF BOILR PLNT	STEX Steam O&M Expense	CAGW	3,078	129	2,258	692	0	0	0	0
5120000	MANT OF BOILR PLNT	STEX Steam O&M Expense	JBG	681	28	500	153	0	0	0	0
5120000 Total				13,093	157	2,757	845	2,075	6,383	870	5
5121000	MNT BOILR-AIR HTR	STEX Steam O&M Expense	CAGE	6,180	0	0	1,374	4,226	576	3	0
5121000	MNT BOILR-AIR HTR	STEX Steam O&M Expense	JBG	1,495	63	1,097	336	0	0	0	0
5121000 Total				7,675	63	1,097	336	1,374	4,226	576	3
5121100	MNT BOILR-CHEM FD	STEX Steam O&M Expense	CAGE	160	0	0	35	109	15	0	0
5121100	MNT BOILR-CHEM FD	STEX Steam O&M Expense	JBG	42	2	31	9	0	0	0	0
5121100 Total				201	2	31	9	35	109	15	0
5121200	MNT BOILR-CL HANDL	STEX Steam O&M Expense	CAGE	2,493	0	0	554	1,705	232	1	0
5121200	MNT BOILR-CL HANDL	STEX Steam O&M Expense	JBG	1,673	70	1,227	376	0	0	0	0
5121200 Total				4,166	70	1,227	376	554	1,705	232	1
5121400	MNT BOIL-DEMNERLZ	STEX Steam O&M Expense	CAGE	351	0	0	78	240	33	0	0



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5121400	MNT BOIL-DEMNERLZ	STEX Steam O&M Expense	JBG	53	2	39	12	0	0	0	0
5121400 Total				404	2	39	12	78	240	33	0
5121500	MNT BOIL-EXTRC STM	STEX Steam O&M Expense	CAGE	111	0	0	0	25	76	10	0
5121500	MNT BOIL-EXTRC STM	STEX Steam O&M Expense	JBG	67	3	49	15	0	0	0	0
5121500 Total				178	3	49	15	25	76	10	0
5121600	MNT BOILR-FLYASH	STEX Steam O&M Expense	CAGE	2,598	0	0	0	578	1,776	242	1
5121600	MNT BOILR-FLYASH	STEX Steam O&M Expense	JBG	724	30	531	163	0	0	0	0
5121600 Total				3,322	30	531	163	578	1,776	242	1
5121700	MNT BOIL-FUEL OIL	STEX Steam O&M Expense	CAGE	422	0	0	0	94	289	39	0
5121700	MNT BOIL-FUEL OIL	STEX Steam O&M Expense	JBG	184	8	135	41	0	0	0	0
5121700 Total				606	8	135	41	94	289	39	0
5121800	MNT BOIL-FEEDWATR	STEX Steam O&M Expense	CAGE	3,279	0	0	0	729	2,243	306	2
5121800	MNT BOIL-FEEDWATR	STEX Steam O&M Expense	JBG	953	40	699	214	0	0	0	0
5121800 Total				4,232	40	699	214	729	2,243	306	2
5121900	MNT BOIL-FRZ PRTEC	STEX Steam O&M Expense	CAGE	38	0	0	0	8	26	4	0
5121900 Total				38	0	0	0	8	26	4	0
5122000	MNT BOILR-AUX SYST	STEX Steam O&M Expense	CAGE	1,528	0	0	0	340	1,045	142	1
5122000	MNT BOILR-AUX SYST	STEX Steam O&M Expense	JBG	45	2	33	10	0	0	0	0
5122000 Total				1,573	2	33	10	340	1,045	142	1
5122100	MNT BOILR-MAIN STM	STEX Steam O&M Expense	CAGE	1,024	0	0	0	228	700	95	1
5122100	MNT BOILR-MAIN STM	STEX Steam O&M Expense	JBG	-22	-1	-16	-5	0	0	0	0
5122100 Total				1,002	-1	-16	-5	228	700	95	1
5122200	MNT BOIL-PLVRZD CL	STEX Steam O&M Expense	CAGE	5,939	0	0	0	1,321	4,061	554	3
5122200	MNT BOIL-PLVRZD CL	STEX Steam O&M Expense	JBG	1,987	83	1,457	446	0	0	0	0
5122200 Total				7,926	83	1,457	446	1,321	4,061	554	3
5122300	MNT BOIL-PRECIP/BAG	STEX Steam O&M Expense	CAGE	772	0	0	0	172	528	72	0
5122300	MNT BOIL-PRECIP/BAG	STEX Steam O&M Expense	JBG	1,334	56	978	300	0	0	0	0
5122300 Total				2,106	56	978	300	172	528	72	0
5122400	MNT BOIL-PRTRT WTR	STEX Steam O&M Expense	CAGE	360	0	0	0	80	246	34	0
5122400	MNT BOIL-PRTRT WTR	STEX Steam O&M Expense	JBG	66	3	49	15	0	0	0	0
5122400 Total				426	3	49	15	80	246	34	0
5122500	MNT BOIL-RV OSMSIS	STEX Steam O&M Expense	CAGE	37	0	0	0	8	25	3	0
5122500	MNT BOIL-RV OSMSIS	STEX Steam O&M Expense	JBG	74	3	54	17	0	0	0	0
5122500 Total				111	3	54	17	8	25	3	0
5122600	MNT BOIL-RHEAT ST	STEX Steam O&M Expense	CAGE	209	0	0	0	47	143	20	0
5122600	MNT BOIL-RHEAT ST	STEX Steam O&M Expense	JBG	43	2	31	10	0	0	0	0
5122600 Total				252	2	31	10	47	143	20	0
5122800	MNT BOIL-SOOTBLWG	STEX Steam O&M Expense	CAGE	1,278	0	0	0	284	874	119	1



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5122800	MNT BOIL-SOOTBLWG	STEX Steam O&M Expense	JBG	948	40	695	213	0	0	0	0
5122800 Total				2,226	40	695	213	284	874	119	1
5122900	MNT BOILR-SCRUBBER	STEX Steam O&M Expense	CAGE	5,220	0	0	0	1,161	3,569	487	3
5122900	MNT BOILR-SCRUBBER	STEX Steam O&M Expense	JBG	2,636	110	1,933	592	0	0	0	0
5122900 Total				7,855	110	1,933	592	1,161	3,569	487	3
5123000	MNT BOILR-BOTM ASH	STEX Steam O&M Expense	CAGE	1,449	0	0	0	322	991	135	1
5123000	MNT BOILR-BOTM ASH	STEX Steam O&M Expense	JBG	1,162	49	852	261	0	0	0	0
5123000 Total				2,611	49	852	261	322	991	135	1
5123100	MNT BOIL-WTR TRTMT	STEX Steam O&M Expense	CAGE	261	0	0	0	58	179	24	0
5123100 Total				261	0	0	0	58	179	24	0
5123200	MNT BOIL-CNTL SUPT	STEX Steam O&M Expense	CAGE	98	0	0	0	22	67	9	0
5123200	MNT BOIL-CNTL SUPT	STEX Steam O&M Expense	JBG	671	28	492	151	0	0	0	0
5123200 Total				769	28	492	151	22	67	9	0
5123300	MAINT GEO GATH SYS	STEX Steam O&M Expense	CAGE	2,178	0	0	0	484	1,489	203	1
5123300 Total				2,178	0	0	0	484	1,489	203	1
5123400	MAINT OF BOILERS	STEX Steam O&M Expense	CAGE	4,099	0	0	0	911	2,803	382	2
5123400	MAINT OF BOILERS	STEX Steam O&M Expense	JBG	698	29	512	157	0	0	0	0
5123400 Total				4,797	29	512	157	911	2,803	382	2
5124000	MNT BOILR-CONTROLS	STEX Steam O&M Expense	CAGE	907	0	0	0	202	620	85	1
5124000	MNT BOILR-CONTROLS	STEX Steam O&M Expense	JBG	297	12	218	67	0	0	0	0
5124000 Total				1,204	12	218	67	202	620	85	1
5125000	MNT BOILER-DRAFT	STEX Steam O&M Expense	CAGE	1,709	0	0	0	380	1,169	159	1
5125000	MNT BOILER-DRAFT	STEX Steam O&M Expense	JBG	633	26	464	142	0	0	0	0
5125000 Total				2,342	26	464	142	380	1,169	159	1
5126000	MNT BOILR-FIRESIDE	STEX Steam O&M Expense	CAGE	653	0	0	0	145	446	61	0
5126000	MNT BOILR-FIRESIDE	STEX Steam O&M Expense	JBG	44	2	32	10	0	0	0	0
5126000 Total				697	2	32	10	145	446	61	0
5127000	MNT BLR-BEARNG WTR	STEX Steam O&M Expense	CAGE	104	0	0	0	23	71	10	0
5127000	MNT BLR-BEARNG WTR	STEX Steam O&M Expense	JBG	22	1	16	5	0	0	0	0
5127000 Total				126	1	16	5	23	71	10	0
5128000	MNT BOILR WTR/STMD	STEX Steam O&M Expense	CAGE	3,564	0	0	0	792	2,437	332	2
5128000	MNT BOILR WTR/STMD	STEX Steam O&M Expense	JBG	479	20	351	108	0	0	0	0
5128000 Total				4,043	20	351	108	792	2,437	332	2
5129000	MNT BOIL-COMP AIR	STEX Steam O&M Expense	CAGE	267	0	0	0	59	183	25	0
5129000 Total				267	0	0	0	59	183	25	0
5129900	MAINT BOILER-MISC	STEX Steam O&M Expense	CAGE	4,564	0	0	0	1,015	3,121	426	3
5129900	MAINT BOILER-MISC	STEX Steam O&M Expense	JBG	5	0	4	1	0	0	0	0
5129900 Total				4,570	0	4	1	1,015	3,121	426	3



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5130000	MAINT ELEC PLANT	STEX Steam O&M Expense	CAGE	2,015	0	0	0	448	1,378	188	1	0
5130000	MAINT ELEC PLANT	STEX Steam O&M Expense	CAGW	298	12	219	67	0	0	0	0	0
5130000	MAINT ELEC PLANT	STEX Steam O&M Expense	JBG	464	19	340	104	0	0	0	0	0
5130000 Total				2,776	32	559	171	448	1,378	188	1	0
5131000	MAINT ELEC AC	STEX Steam O&M Expense	CAGE	12,309	0	0	0	2,737	8,417	1,148	7	0
5131000	MAINT ELEC AC	STEX Steam O&M Expense	JBG	3,046	127	2,234	684	0	0	0	0	0
5131000 Total				15,354	127	2,234	684	2,737	8,417	1,148	7	0
5131100	MAINT/LUBE-OIL SYS	STEX Steam O&M Expense	CAGE	328	0	0	0	73	224	31	0	0
5131100	MAINT/LUBE-OIL SYS	STEX Steam O&M Expense	JBG	23	1	17	5	0	0	0	0	0
5131100 Total				351	1	17	5	73	224	31	0	0
5131300	MAINT/PREVENT ROUT	STEX Steam O&M Expense	CAGE	15	0	0	0	3	10	1	0	0
5131300 Total				15	0	0	0	3	10	1	0	0
5131400	MAINT/MAIN TURBINE	STEX Steam O&M Expense	CAGE	8,945	0	0	0	1,989	6,117	834	5	0
5131400	MAINT/MAIN TURBINE	STEX Steam O&M Expense	JBG	634	27	465	143	0	0	0	0	0
5131400 Total				9,579	27	465	143	1,989	6,117	834	5	0
5132000	MAINT ALARMS/INFO	STEX Steam O&M Expense	CAGE	1,584	0	0	0	352	1,083	148	1	0
5132000	MAINT ALARMS/INFO	STEX Steam O&M Expense	JBG	76	3	55	17	0	0	0	0	0
5132000 Total				1,660	3	55	17	352	1,083	148	1	0
5133000	MAINT/AIR-COOL-CON	STEX Steam O&M Expense	CAGE	39	0	0	0	9	27	4	0	0
5133000 Total				39	0	0	0	9	27	4	0	0
5134000	MAINT/COMPNT COOL	STEX Steam O&M Expense	CAGE	142	0	0	0	32	97	13	0	0
5134000	MAINT/COMPNT COOL	STEX Steam O&M Expense	JBG	14	1	10	3	0	0	0	0	0
5134000 Total				156	1	10	3	32	97	13	0	0
5135000	MAINT/COMPNT AUXIL	STEX Steam O&M Expense	CAGE	511	0	0	0	114	350	48	0	0
5135000	MAINT/COMPNT AUXIL	STEX Steam O&M Expense	JBG	44	2	32	10	0	0	0	0	0
5135000 Total				555	2	32	10	114	350	48	0	0
5137000	MAINT-COOLING TOWR	STEX Steam O&M Expense	CAGE	1,107	0	0	0	246	757	103	1	0
5137000	MAINT-COOLING TOWR	STEX Steam O&M Expense	JBG	256	11	188	58	0	0	0	0	0
5137000 Total				1,363	11	188	58	246	757	103	1	0
5138000	MAINT-CIRCUL WATER	STEX Steam O&M Expense	CAGE	1,156	0	0	0	257	790	108	1	0
5138000	MAINT-CIRCUL WATER	STEX Steam O&M Expense	JBG	628	26	461	141	0	0	0	0	0
5138000 Total				1,784	26	461	141	257	790	108	1	0
5139000	MAINT-ELECT - DC	STEX Steam O&M Expense	CAGE	152	0	0	0	34	104	14	0	0
5139000	MAINT-ELECT - DC	STEX Steam O&M Expense	JBG	110	5	81	25	0	0	0	0	0
5139000 Total				263	5	81	25	34	104	14	0	0
5139900	MNT ELEC PLT-MISC	STEX Steam O&M Expense	CAGE	395	0	0	0	88	270	37	0	0
5139900 Total				395	0	0	0	88	270	37	0	0
5140000	MAINT MISC STM PLN	STEX Steam O&M Expense	CAGE	2,152	0	0	0	479	1,472	201	1	0



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5140000	MAINT MISC STM PLN	STEX Steam O&M Expense	CAGW	257	11	189	58	0	0	0	0
5140000	MAINT MISC STM PLN	STEX Steam O&M Expense	JBG	-294	-12	-216	-66	0	0	0	0
5140000 Total				2,116	-2	-27	-8	479	1,472	201	1
5141000	MISC STM-COMP AIR	STEX Steam O&M Expense	CAGE	1,274	0	0	0	283	871	119	1
5141000	MISC STM-COMP AIR	STEX Steam O&M Expense	JBG	94	4	69	21	0	0	0	0
5141000 Total				1,368	4	69	21	283	871	119	1
5142000	MISC STM PLT-CONSU	STEX Steam O&M Expense	CAGE	5	0	0	0	1	3	0	0
5142000 Total				5	0	0	0	1	3	0	0
5144000	MISC STM PLNT-LAB	STEX Steam O&M Expense	CAGE	153	0	0	0	34	104	14	0
5144000	MISC STM PLNT-LAB	STEX Steam O&M Expense	JBG	74	3	55	17	0	0	0	0
5144000 Total				227	3	55	17	34	104	14	0
5145000	MAINT MISC-SM TOOL	STEX Steam O&M Expense	CAGE	311	0	0	0	69	213	29	0
5145000	MAINT MISC-SM TOOL	STEX Steam O&M Expense	JBG	48	2	35	11	0	0	0	0
5145000 Total				359	2	35	11	69	213	29	0
5146000	MAINT/PAGING SYS	STEX Steam O&M Expense	CAGE	170	0	0	0	38	116	16	0
5146000	MAINT/PAGING SYS	STEX Steam O&M Expense	JBG	32	1	24	7	0	0	0	0
5146000 Total				202	1	24	7	38	116	16	0
5147000	MAINT/PLANT EQUIP	STEX Steam O&M Expense	CAGE	921	0	0	0	205	630	86	1
5147000	MAINT/PLANT EQUIP	STEX Steam O&M Expense	JBG	482	20	353	108	0	0	0	0
5147000 Total				1,403	20	353	108	205	630	86	1
5148000	MAINT/PLT-VEHICLES	STEX Steam O&M Expense	CAGE	1,422	0	0	0	316	972	133	1
5148000	MAINT/PLT-VEHICLES	STEX Steam O&M Expense	JBG	313	13	230	70	0	0	0	0
5148000 Total				1,735	13	230	70	316	972	133	1
5149000	MAINT MISC-OTHER	STEX Steam O&M Expense	CAGE	169	0	0	0	38	116	16	0
5149000	MAINT MISC-OTHER	STEX Steam O&M Expense	JBG	-17	-1	-12	-4	0	0	0	0
5149000 Total				152	-1	-12	-4	38	116	16	0
5149500	MAINT STM PLT-ENV AM	STEX Steam O&M Expense	SO	218	4	53	15	31	100	13	0
5149500 Total				218	4	53	15	31	100	13	0
5350000	OPER SUPERV & ENG	HYEX Hydro O&M Expense	CAGE	1,578	0	0	0	351	1,079	147	1
5350000	OPER SUPERV & ENG	HYEX Hydro O&M Expense	CAGW	8,391	351	6,155	1,886	0	0	0	0
5350000 Total				9,969	351	6,155	1,886	351	1,079	147	1
5360000	WATER FOR POWER	HYEX Hydro O&M Expense	CAGW	43	2	32	10	0	0	0	0
5360000 Total				43	2	32	10	0	0	0	0
5370000	HYDRAULIC EXPENSES	HYEX Hydro O&M Expense	CAGW	2,799	117	2,053	629	0	0	0	0
5370000 Total				2,799	117	2,053	629	0	0	0	0
5371000	HYDRO/FISH & WILD	HYEX Hydro O&M Expense	CAGE	100	0	0	0	22	69	9	0
5371000	HYDRO/FISH & WILD	HYEX Hydro O&M Expense	CAGW	702	29	515	158	0	0	0	0
5371000 Total				802	29	515	158	22	69	9	0



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5372000	HYDRO/HATCHERY EXP	HYEX Hydro O&M Expense	CAGW	128	5	94	29	0	0	0	0
5372000 Total				128	5	94	29	0	0	0	0
5374000	HYDRO/OTH REC FAC	HYEX Hydro O&M Expense	CAGE	49	0	0	11	34	5	0	0
5374000	HYDRO/OTH REC FAC	HYEX Hydro O&M Expense	CAGW	168	7	123	38	0	0	0	0
5374000 Total				217	7	123	38	11	34	5	0
5379000	HYDRO EXPENSE-OTH	HYEX Hydro O&M Expense	CAGE	260	0	0	58	178	24	0	0
5379000	HYDRO EXPENSE-OTH	HYEX Hydro O&M Expense	CAGW	434	18	319	98	0	0	0	0
5379000 Total				694	18	319	98	58	178	24	0
5390000	MSC HYD PWR GEN EX	HYEX Hydro O&M Expense	CAGE	8,050	0	0	1,790	5,505	751	5	0
5390000	MSC HYD PWR GEN EX	HYEX Hydro O&M Expense	CAGW	12,987	543	9,525	2,918	0	0	0	0
5390000 Total				21,037	543	9,525	2,918	1,790	5,505	751	5
5400000	RENTS (HYDRO GEN)	HYEX Hydro O&M Expense	CAGE	52	0	0	12	36	5	0	0
5400000	RENTS (HYDRO GEN)	HYEX Hydro O&M Expense	CAGW	1,676	70	1,230	377	0	0	0	0
5400000 Total				1,728	70	1,230	377	12	36	5	0
5410000	MNT SUPERV & ENG	HYEX Hydro O&M Expense	CAGW	0	0	0	0	0	0	0	0
5410000 Total				0	0	0	0	0	0	0	0
5420000	MAINT OF STRUCTURE	HYEX Hydro O&M Expense	CAGE	13	0	0	3	9	1	0	0
5420000	MAINT OF STRUCTURE	HYEX Hydro O&M Expense	CAGW	692	29	508	155	0	0	0	0
5420000 Total				705	29	508	155	3	9	1	0
5430000	MNT DAMS & WTR SYS	HYEX Hydro O&M Expense	CAGE	488	0	0	108	334	45	0	0
5430000	MNT DAMS & WTR SYS	HYEX Hydro O&M Expense	CAGW	1,180	49	865	265	0	0	0	0
5430000 Total				1,668	49	865	265	108	334	45	0
5440000	MAINT OF ELEC PLNT	HYEX Hydro O&M Expense	CAGE	70	0	0	16	48	7	0	0
5440000 Total				70	0	0	16	48	7	0	0
5441000	PRIME MOVERS & GEN	HYEX Hydro O&M Expense	CAGE	188	0	0	42	129	18	0	0
5441000	PRIME MOVERS & GEN	HYEX Hydro O&M Expense	CAGW	838	35	615	188	0	0	0	0
5441000 Total				1,026	35	615	188	42	129	18	0
5442000	ACCESS ELEC EQUIP	HYEX Hydro O&M Expense	CAGE	80	0	0	18	54	7	0	0
5442000	ACCESS ELEC EQUIP	HYEX Hydro O&M Expense	CAGW	640	27	470	144	0	0	0	0
5442000 Total				720	27	470	144	18	54	7	0
5450000	MNT MISC HYDRO PLT	HYEX Hydro O&M Expense	CAGW	4	0	3	1	0	0	0	0
5450000 Total				4	0	3	1	0	0	0	0
5451000	MNT-FISH/WILDLIFE	HYEX Hydro O&M Expense	CAGW	1,375	57	1,008	309	0	0	0	0
5451000 Total				1,375	57	1,008	309	0	0	0	0
5455000	MAINT-RDS/TRAIL/BR	HYEX Hydro O&M Expense	CAGE	306	0	0	68	210	29	0	0
5455000	MAINT-RDS/TRAIL/BR	HYEX Hydro O&M Expense	CAGW	960	40	704	216	0	0	0	0
5455000 Total				1,267	40	704	216	68	210	29	0
5459000	MAINT HYDRO-OTHER	HYEX Hydro O&M Expense	CAGE	378	0	0	84	259	35	0	0



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5459000	MAINT HYDRO-OTHER	HYEX Hydro O&M Expense	CAGW	1,471	62	1,079	331	0	0	0	0
5459000 Total				1,850	62	1,079	331	84	259	35	0
5460000	OPER SUPERV & ENG	OPEX Other Production O&M Expense	CAGE	183	0	0	0	41	125	17	0
5460000	OPER SUPERV & ENG	OPEX Other Production O&M Expense	CAGW	213	9	156	48	0	0	0	0
5460000 Total				396	9	156	48	41	125	17	0
547NPC		NPCX Net Power Cost Expense	CAEW	95,744	4,088	69,609	22,048	0	0	0	0
547NPC Total				95,744	4,088	69,609	22,048	0	0	0	0
5480000	GENERATION EXP	OPEX Other Production O&M Expense	CAGE	8,327	0	0	0	1,851	5,694	776	5
5480000	GENERATION EXP	OPEX Other Production O&M Expense	CAGW	9,879	413	7,246	2,220	0	0	0	0
5480000 Total				18,205	413	7,246	2,220	1,851	5,694	776	5
5490000	MIS OTH PWR GEN EX	OPEX Other Production O&M Expense	CAGE	4,686	0	0	0	1,042	3,204	437	3
5490000	MIS OTH PWR GEN EX	OPEX Other Production O&M Expense	CAGW	3,327	139	2,441	748	0	0	0	0
5490000	MIS OTH PWR GEN EX	OPEX Other Production O&M Expense	OR	84	0	84	0	0	0	0	0
5490000	MIS OTH PWR GEN EX	OPEX Other Production O&M Expense	SG	1,414	21	373	111	207	617	85	1
5490000 Total				9,512	160	2,897	859	1,249	3,821	522	3
5500000	RENTS (OTHER GEN)	OPEX Other Production O&M Expense	CAGE	1,611	0	0	0	358	1,102	150	1
5500000	RENTS (OTHER GEN)	OPEX Other Production O&M Expense	CAGW	1,827	76	1,340	411	0	0	0	0
5500000	RENTS (OTHER GEN)	OPEX Other Production O&M Expense	OR	382	0	382	0	0	0	0	0
5500000	RENTS (OTHER GEN)	OPEX Other Production O&M Expense	SG	41	1	11	3	6	18	2	0
5500000 Total				3,861	77	1,733	414	364	1,119	153	1
5520000	MAINT OF STRUCTURE	OPEX Other Production O&M Expense	CAGE	4,198	0	0	0	933	2,871	391	2
5520000	MAINT OF STRUCTURE	OPEX Other Production O&M Expense	CAGW	43	2	31	10	0	0	0	0
5520000 Total				4,241	2	31	10	933	2,871	391	2
5530000	MNT GEN & ELEC PLT	OPEX Other Production O&M Expense	CAGE	12,753	0	0	0	2,836	8,721	1,189	7
5530000	MNT GEN & ELEC PLT	OPEX Other Production O&M Expense	CAGW	2,592	108	1,901	582	0	0	0	0
5530000 Total				15,345	108	1,901	582	2,836	8,721	1,189	7
5540000	MNT MSC OTH PWR GN	OPEX Other Production O&M Expense	CAGE	700	0	0	0	156	478	65	0
5540000	MNT MSC OTH PWR GN	OPEX Other Production O&M Expense	CAGW	376	16	276	84	0	0	0	0
5540000 Total				1,075	16	276	84	156	478	65	0
5546000	MISC PLANT EQUIP	OPEX Other Production O&M Expense	CAGE	21	0	0	0	5	14	2	0
5546000 Total				21	0	0	0	5	14	2	0
555NPC		NPCX Net Power Cost Expense	CAGW	115,455	4,829	84,682	25,944	0	0	0	0
555NPC		NPCX Net Power Cost Expense	CAEW	-400	-17	-290	-92	0	0	0	0
555NPC		NPCX Net Power Cost Expense	WA	233	0	0	233	0	0	0	0
555NPC Total				115,288	4,811	84,391	26,086	0	0	0	0
5552400	RENEW ENRGY CR PURCH	NPCX Net Power Cost Expense	OTHER	585	0	0	0	0	0	0	585
5552400 Total				585	0	0	0	0	0	0	585
5555700	NPC Deferral Mchsm	NPCX Net Power Cost Expense	OTHER	-26,418	0	0	0	0	0	0	-26,418



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5555700	NPC Deferral Mchsm	NPCX	Net Power Cost Expense	WA	9,956	0	0	9,956	0	0	0	0
5555700 Total					-26,418	0	0	0	0	0	0	-26,418
5560000	SYS CTRL & LD DISP	PSEX	Power Supply Expense	SG	700	10	184	55	102	305	42	0
5560000 Total					700	10	184	55	102	305	42	0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	CAGE	9,160	0	0	0	2,037	6,264	854	5
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	CAGW	274	11	201	62	0	0	0	0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	JBE	9	0	7	2	0	0	0	0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	JBG	1,934	81	1,418	435	0	0	0	0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SG	27,320	409	7,201	2,153	3,998	11,909	1,640	10
5570000 Total					38,697	502	8,827	2,651	6,035	18,173	2,495	15
5573000	OTHER EXPENSES-DSM I	PSEX	Power Supply Expense	CAGE	2	0	0	0	0	1	0	0
5573000 Total					2	0	0	0	0	1	0	0
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	IDU	3,682	0	0	0	0	0	3,682	0
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	OR	2,604	0	2,604	0	0	0	0	0
5579000 Total					6,286	0	2,604	0	0	0	3,682	0
5579100	OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	UT	35	0	0	0	0	35	0	0
5579100	OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	WYU	54	0	0	0	54	0	0	0
5579100 Total					89	0	0	0	54	35	0	0
5600000	OPER SUPERV & ENG	TNEX	Transmission O&M Expense	CAGE	450	0	0	0	100	308	42	0
5600000	OPER SUPERV & ENG	TNEX	Transmission O&M Expense	CAGW	291	12	214	65	0	0	0	0
5600000	OPER SUPERV & ENG	TNEX	Transmission O&M Expense	SG	7,105	106	1,873	560	1,040	3,097	427	3
5600000 Total					7,846	119	2,086	625	1,140	3,405	469	3
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	CAGE	7	0	0	0	2	5	1	0
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	CAGW	26	1	19	6	0	0	0	0
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	SG	8,192	123	2,159	646	1,199	3,571	492	3
5612000 Total					8,225	124	2,178	651	1,201	3,576	493	3
5614000	SCHED, SYS CTR & DSP	TNEX	Transmission O&M Expense	CAGW	435	18	319	98	0	0	0	0
5614000 Total					435	18	319	98	0	0	0	0
5614010	EIM - SCHEDULING,SYS	TNEX	Transmission O&M Expense	SG	775	12	204	61	113	338	47	0
5614010 Total					775	12	204	61	113	338	47	0
5615000	REL PLAN & STDS DEV	TNEX	Transmission O&M Expense	CAGE	2,236	0	0	0	497	1,529	208	1
5615000 Total					2,236	0	0	0	497	1,529	208	1
5616000	TRANS SVC STUDIES	TNEX	Transmission O&M Expense	SG	86	1	23	7	13	38	5	0
5616000 Total					86	1	23	7	13	38	5	0
5617000	GEN INTERCNCSTUD	TNEX	Transmission O&M Expense	SG	612	9	161	48	90	267	37	0
5617000 Total					612	9	161	48	90	267	37	0
5618000	REL PLN & STAND SVCS	TNEX	Transmission O&M Expense	SG	6,042	90	1,593	476	884	2,634	363	2
5618000 Total					6,042	90	1,593	476	884	2,634	363	2



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5620000	STATION EXP(TRANS)	TNEX Transmission O&M Expense	CAGE	2,750	0	0	0	612	1,881	256	2	0
5620000	STATION EXP(TRANS)	TNEX Transmission O&M Expense	CAGW	709	30	520	159	0	0	0	0	0
5620000	STATION EXP(TRANS)	TNEX Transmission O&M Expense	JBG	97	4	71	22	0	0	0	0	0
5620000	STATION EXP(TRANS)	TNEX Transmission O&M Expense	SG	17	0	4	1	2	7	1	0	0
5620000 Total				3,573	34	595	182	614	1,888	258	2	0
5630000	OVERHEAD LINE EXP	TNEX Transmission O&M Expense	CAGE	780	0	0	0	173	533	73	0	0
5630000	OVERHEAD LINE EXP	TNEX Transmission O&M Expense	CAGW	287	12	211	65	0	0	0	0	0
5630000	OVERHEAD LINE EXP	TNEX Transmission O&M Expense	SG	7	0	2	1	1	3	0	0	0
5630000 Total				1,074	12	213	65	174	536	73	0	0
565NPC		NPCX Net Power Cost Expense	CAGW	119,747	5,008	87,830	26,909	0	0	0	0	0
565NPC Total				119,747	5,008	87,830	26,909	0	0	0	0	0
5660000	MISC TRANS EXPENSE	TNEX Transmission O&M Expense	CAGE	-429	0	0	0	-95	-293	-40	0	0
5660000	MISC TRANS EXPENSE	TNEX Transmission O&M Expense	CAGW	547	23	401	123	0	0	0	0	0
5660000	MISC TRANS EXPENSE	TNEX Transmission O&M Expense	SG	2,446	37	645	193	358	1,066	147	1	0
5660000 Total				2,564	59	1,046	316	263	773	107	1	0
5660010	MISC TRANS EXPENSE	TNEX Transmission O&M Expense	SG	0	0	0	0	0	0	0	0	0
5660010 Total				0	0	0	0	0	0	0	0	0
5670000	RENTS-TRANSMISSION	TNEX Transmission O&M Expense	CAGE	1,274	0	0	0	283	871	119	1	0
5670000	RENTS-TRANSMISSION	TNEX Transmission O&M Expense	CAGW	1,037	43	760	233	0	0	0	0	0
5670000	RENTS-TRANSMISSION	TNEX Transmission O&M Expense	SG	73	1	19	6	11	32	4	0	0
5670000 Total				2,383	44	779	239	294	903	123	1	0
5680000	MNT SUPERV & ENG	TNEX Transmission O&M Expense	CAGE	432	0	0	0	96	295	40	0	0
5680000	MNT SUPERV & ENG	TNEX Transmission O&M Expense	CAGW	252	11	185	57	0	0	0	0	0
5680000	MNT SUPERV & ENG	TNEX Transmission O&M Expense	SG	454	7	120	36	66	198	27	0	0
5680000 Total				1,139	17	305	93	163	493	68	0	0
5690000	MAINT OF STRUCTURE	TNEX Transmission O&M Expense	CAGE	86	0	0	0	19	59	8	0	0
5690000	MAINT OF STRUCTURE	TNEX Transmission O&M Expense	CAGW	2	0	2	1	0	0	0	0	0
5690000 Total				88	0	2	1	19	59	8	0	0
5692000	MAINT-COMP SW TRANS	TNEX Transmission O&M Expense	SG	959	14	253	76	140	418	58	0	0
5692000 Total				959	14	253	76	140	418	58	0	0
5693000	MAINT-COM EQP TRANS	TNEX Transmission O&M Expense	CAGE	56	0	0	0	12	38	5	0	0
5693000	MAINT-COM EQP TRANS	TNEX Transmission O&M Expense	CAGW	394	16	289	89	0	0	0	0	0
5693000	MAINT-COM EQP TRANS	TNEX Transmission O&M Expense	SG	4,363	65	1,150	344	639	1,902	262	2	0
5693000 Total				4,813	82	1,439	432	651	1,940	267	2	0
5700000	MAINT STATION EQIP	TNEX Transmission O&M Expense	CAGE	8,121	0	0	0	1,806	5,553	757	5	0
5700000	MAINT STATION EQIP	TNEX Transmission O&M Expense	CAGW	3,055	128	2,241	687	0	0	0	0	0
5700000	MAINT STATION EQIP	TNEX Transmission O&M Expense	JBG	62	3	45	14	0	0	0	0	0
5700000	MAINT STATION EQIP	TNEX Transmission O&M Expense	SG	435	7	115	34	64	190	26	0	0



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Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
5700000 Total			11,672	137	2,401	735	1,869	5,743	783	5	0	
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	CAGE	7,779	0	0	1,730	5,320	725	4	0
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	CAGW	8,492	355	6,229	1,908	0	0	0	0
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	SG	-66	-1	-18	-5	-10	-29	-4	0
5710000 Total			16,205	354	6,211	1,903	1,720	5,291	721	4	0	
5720000	MNT UNDERGRD LINES	TNEX	Transmission O&M Expense	CAGE	88	0	0	20	60	8	0	0
5720000	MNT UNDERGRD LINES	TNEX	Transmission O&M Expense	CAGW	56	2	41	13	0	0	0	0
5720000 Total			144	2	41	13	20	60	8	0	0	
5730000	MNT MSC TRANS PLNT	TNEX	Transmission O&M Expense	CAGE	10	0	0	2	7	1	0	0
5730000	MNT MSC TRANS PLNT	TNEX	Transmission O&M Expense	SG	133	2	35	10	19	58	8	0
5730000 Total			143	2	35	10	22	65	9	0	0	
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	CA	355	355	0	0	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	86	0	0	0	0	86	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	OR	439	0	439	0	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	7,277	231	1,954	461	761	3,504	365	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	UT	291	0	0	0	291	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WA	97	0	0	97	0	0	0	0
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	105	0	0	0	105	0	0	0
5800000 Total			8,650	586	2,393	559	866	3,795	451	0	0	
5810000	LOAD DISPATCHING	DNEX	Distribution O&M Expense	SNPD	12,292	390	3,302	779	1,285	5,919	617	0
5810000 Total			12,292	390	3,302	779	1,285	5,919	617	0	0	
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	CA	40	40	0	0	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	IDU	510	0	0	0	0	510	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	OR	1,139	0	1,139	0	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	SNPD	1	0	0	0	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	UT	2,111	0	0	0	2,111	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WA	252	0	0	252	0	0	0	0
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WYP	862	0	0	0	862	0	0	0
5820000 Total			4,916	40	1,139	252	862	2,112	510	0	0	
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	CA	325	325	0	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	IDU	359	0	0	0	0	359	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	OR	1,590	0	1,590	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	SNPD	0	0	0	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	UT	7,111	0	0	0	7,111	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WA	317	0	0	317	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYP	541	0	0	0	541	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYU	120	0	0	0	120	0	0	0
5830000 Total			10,362	325	1,590	317	661	7,111	359	0	0	



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Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	OR	0	0	0	0	0	0	0
5840000 Total					0	0	0	0	0	0	0
5850000	STRT LGHT-SGNL SYS	DNEX	Distribution O&M Expense	SNPD	233	7	63	15	24	112	12
5850000 Total					233	7	63	15	24	112	12
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	CA	103	103	0	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	IDU	168	0	0	0	0	168	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	OR	1,082	0	1,082	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	SNPD	25	1	7	2	3	12	1
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	UT	746	0	0	0	0	746	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WA	308	0	0	308	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYP	359	0	0	0	359	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYU	88	0	0	0	88	0	0
5860000 Total					2,878	103	1,089	309	449	758	169
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	CA	603	603	0	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	IDU	946	0	0	0	0	946	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	OR	6,510	0	6,510	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	UT	5,952	0	0	0	0	5,952	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WA	1,205	0	0	1,205	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYP	1,261	0	0	0	1,261	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYU	90	0	0	0	90	0	0
5870000 Total					16,568	603	6,510	1,205	1,352	5,952	946
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	CA	-11	-11	0	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	IDU	-14	0	0	0	0	0	-14
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	OR	18	0	18	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	SNPD	435	14	117	28	46	210	22
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	UT	-160	0	0	0	0	-160	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WA	-7	0	0	-7	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYP	-109	0	0	0	-109	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYU	-118	0	0	0	-118	0	0
5880000 Total					34	3	135	20	-181	49	8
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	CA	96	96	0	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	IDU	29	0	0	0	0	0	29
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	OR	1,771	0	1,771	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	SNPD	15	0	4	1	2	7	1
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	UT	728	0	0	0	0	728	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WA	150	0	0	150	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYP	350	0	0	0	350	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYU	89	0	0	0	89	0	0
5890000 Total					3,228	97	1,775	151	441	736	29



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Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5900000	MAINT SUPERV & ENG	DNEX Distribution O&M Expense	CA	82	82	0	0	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX Distribution O&M Expense	IDU	216	0	0	0	0	216	0	0
5900000	MAINT SUPERV & ENG	DNEX Distribution O&M Expense	OR	1,134	0	1,134	0	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX Distribution O&M Expense	SNPD	2,895	92	778	184	303	1,394	145	0
5900000	MAINT SUPERV & ENG	DNEX Distribution O&M Expense	UT	1,269	0	0	0	1,269	0	0	0
5900000	MAINT SUPERV & ENG	DNEX Distribution O&M Expense	WA	176	0	0	176	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX Distribution O&M Expense	WYP	489	0	0	489	0	0	0	0
5900000 Total				6,262	174	1,912	360	792	2,663	361	0
5910000	MAINT OF STRUCTURE	DNEX Distribution O&M Expense	CA	53	53	0	0	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX Distribution O&M Expense	IDU	124	0	0	0	0	124	0	0
5910000	MAINT OF STRUCTURE	DNEX Distribution O&M Expense	OR	397	0	397	0	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX Distribution O&M Expense	SNPD	102	3	27	6	11	49	5	0
5910000	MAINT OF STRUCTURE	DNEX Distribution O&M Expense	UT	841	0	0	0	841	0	0	0
5910000	MAINT OF STRUCTURE	DNEX Distribution O&M Expense	WA	113	0	0	113	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX Distribution O&M Expense	WYP	368	0	0	368	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX Distribution O&M Expense	WYU	159	0	0	159	0	0	0	0
5910000 Total				2,156	56	424	119	538	890	129	0
5920000	MAINT STAT EQUIP	DNEX Distribution O&M Expense	CA	328	328	0	0	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX Distribution O&M Expense	IDU	709	0	0	0	0	709	0	0
5920000	MAINT STAT EQUIP	DNEX Distribution O&M Expense	OR	3,087	0	3,087	0	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX Distribution O&M Expense	SNPD	1,800	57	484	114	188	867	90	0
5920000	MAINT STAT EQUIP	DNEX Distribution O&M Expense	UT	2,690	0	0	0	2,690	0	0	0
5920000	MAINT STAT EQUIP	DNEX Distribution O&M Expense	WA	761	0	0	761	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX Distribution O&M Expense	WYP	1,080	0	0	1,080	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX Distribution O&M Expense	WYU	-81	0	0	0	-81	0	0	0
5920000 Total				10,373	385	3,570	875	1,187	3,557	799	0
5930000	MAINT OVHD LINES	DNEX Distribution O&M Expense	CA	8,673	8,673	0	0	0	0	0	0
5930000	MAINT OVHD LINES	DNEX Distribution O&M Expense	IDU	3,100	0	0	0	0	3,100	0	0
5930000	MAINT OVHD LINES	DNEX Distribution O&M Expense	OR	42,047	0	42,047	0	0	0	0	0
5930000	MAINT OVHD LINES	DNEX Distribution O&M Expense	SNPD	2,364	75	635	150	247	1,138	119	0
5930000	MAINT OVHD LINES	DNEX Distribution O&M Expense	UT	27,076	0	0	0	27,076	0	0	0
5930000	MAINT OVHD LINES	DNEX Distribution O&M Expense	WA	6,250	0	0	6,250	0	0	0	0
5930000	MAINT OVHD LINES	DNEX Distribution O&M Expense	WYP	4,486	0	0	4,486	0	0	0	0
5930000	MAINT OVHD LINES	DNEX Distribution O&M Expense	WYU	574	0	0	574	0	0	0	0
5930000 Total				94,570	8,748	42,682	6,400	5,307	28,215	3,219	0
5931000	MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	CA	45	45	0	0	0	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	IDU	68	0	0	0	0	68	0	0
5931000	MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	OR	-536	0	-536	0	0	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	SNPD	0	0	0	0	0	0	0	0



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Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5931000	MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	UT	-469	0	0	0	-469	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	WA	-311	0	0	-311	0	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	WYP	240	0	0	240	0	0	0	0
5931000 Total				-963	45	-536	-311	240	-469	68	0
5940000	MAINT UDGRND LINES	DNEX Distribution O&M Expense	CA	600	600	0	0	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX Distribution O&M Expense	IDU	810	0	0	0	0	810	0	0
5940000	MAINT UDGRND LINES	DNEX Distribution O&M Expense	OR	6,822	0	6,822	0	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX Distribution O&M Expense	SNPD	16	0	4	1	2	8	1	0
5940000	MAINT UDGRND LINES	DNEX Distribution O&M Expense	UT	15,894	0	0	0	15,894	0	0	0
5940000	MAINT UDGRND LINES	DNEX Distribution O&M Expense	WA	1,211	0	0	1,211	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX Distribution O&M Expense	WYP	2,149	0	0	2,149	0	0	0	0
5940000	MAINT UDGRND LINES	DNEX Distribution O&M Expense	WYU	289	0	0	289	0	0	0	0
5940000 Total				27,791	600	6,827	1,212	2,440	15,901	810	0
5950000	MAINT LINE TRNSFRM	DNEX Distribution O&M Expense	SNPD	986	31	265	63	103	475	50	0
5950000 Total				986	31	265	63	103	475	50	0
5960000	MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	CA	66	66	0	0	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	IDU	79	0	0	0	0	79	0	0
5960000	MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	OR	931	0	931	0	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	UT	549	0	0	0	549	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	WA	75	0	0	75	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	WYP	405	0	0	405	0	0	0	0
5960000	MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	WYU	63	0	0	63	0	0	0	0
5960000 Total				2,168	66	931	75	468	549	79	0
5970000	MNT OF METERS	DNEX Distribution O&M Expense	CA	18	18	0	0	0	0	0	0
5970000	MNT OF METERS	DNEX Distribution O&M Expense	IDU	43	0	0	0	0	43	0	0
5970000	MNT OF METERS	DNEX Distribution O&M Expense	OR	239	0	239	0	0	0	0	0
5970000	MNT OF METERS	DNEX Distribution O&M Expense	SNPD	-35	-1	-9	-2	-4	-17	-2	0
5970000	MNT OF METERS	DNEX Distribution O&M Expense	UT	235	0	0	0	235	0	0	0
5970000	MNT OF METERS	DNEX Distribution O&M Expense	WA	36	0	0	36	0	0	0	0
5970000	MNT OF METERS	DNEX Distribution O&M Expense	WYP	31	0	0	31	0	0	0	0
5970000	MNT OF METERS	DNEX Distribution O&M Expense	WYU	22	0	0	22	0	0	0	0
5970000 Total				589	17	230	34	49	218	41	0
5980000	MNT MISC DIST PLNT	DNEX Distribution O&M Expense	CA	42	42	0	0	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX Distribution O&M Expense	IDU	50	0	0	0	0	50	0	0
5980000	MNT MISC DIST PLNT	DNEX Distribution O&M Expense	OR	853	0	853	0	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX Distribution O&M Expense	SNPD	-12,145	-385	-3,262	-770	-1,269	-5,849	-610	0
5980000	MNT MISC DIST PLNT	DNEX Distribution O&M Expense	UT	667	0	0	0	667	0	0	0
5980000	MNT MISC DIST PLNT	DNEX Distribution O&M Expense	WA	184	0	0	184	0	0	0	0
5980000	MNT MISC DIST PLNT	DNEX Distribution O&M Expense	WYP	299	0	0	299	0	0	0	0



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Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
5980000 Total			-10,051	-343	-2,409	-586	-971	-5,182	-560	0	0		
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	CN	1,991	47	621	137	147	954	84	0	0
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	WYP	1	0	0	0	1	0	0	0	0
9010000 Total			1,991	47	621	137	147	954	84	0	0		
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CA	356	356	0	0	0	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CN	526	13	164	36	39	252	22	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	IDU	2,007	0	0	0	0	0	2,007	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	OR	2,792	0	2,792	0	0	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	UT	5,118	0	0	0	0	5,118	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WA	885	0	0	885	0	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYP	1,120	0	0	0	1,120	0	0	0	0
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYU	195	0	0	0	195	0	0	0	0
9020000 Total			12,999	368	2,956	921	1,354	5,371	2,029	0	0		
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	CN	1,290	31	402	89	95	618	54	0	0
9030000 Total			1,290	31	402	89	95	618	54	0	0		
9031000	CUST RCRD/CUST SYS	CAEX	Customer Accounting Expense	CN	2,538	60	792	175	187	1,216	107	0	0
9031000	CUST RCRD/CUST SYS	CAEX	Customer Accounting Expense	OR	17	0	17	0	0	0	0	0	0
9031000 Total			2,554	60	808	175	187	1,216	107	0	0		
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CA	0	0	0	0	0	0	0	0	0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CN	9,400	224	2,932	648	693	4,506	397	0	0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	UT	-4	0	0	0	0	-4	0	0	0
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	WYP	0	0	0	0	0	0	0	0	0
9032000 Total			9,395	224	2,932	648	693	4,501	397	0	0		
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CA	47	47	0	0	0	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CN	13,019	310	4,061	898	960	6,240	549	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	IDU	201	0	0	0	0	0	201	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	OR	941	0	941	0	0	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	UT	2,196	0	0	0	0	2,196	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WA	457	0	0	457	0	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYP	393	0	0	0	393	0	0	0	0
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYU	66	0	0	0	66	0	0	0	0
9033000 Total			17,320	357	5,003	1,355	1,419	8,436	750	0	0		
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	CA	17	17	0	0	0	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	IDU	13	0	0	0	0	0	13	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	OR	66	0	66	0	0	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	UT	42	0	0	0	0	42	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WA	19	0	0	19	0	0	0	0	0
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYP	13	0	0	0	13	0	0	0	0



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Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYU	6	0	0	6	0	0	0		
9035000 Total					176	17	66	19	19	42	13	0	0
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	CN	13,806	329	4,307	952	1,018	6,618	583	0	0
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	OR	19	0	19	0	0	0	0	0	0
9036000 Total					13,825	329	4,326	952	1,018	6,618	583	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CA	1,037	1,037	0	0	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CN	1,041	25	325	72	77	499	44	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	IDU	498	0	0	0	0	0	498	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	OR	6,122	0	6,122	0	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	UT	4,128	0	0	0	0	4,128	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WA	1,867	0	0	1,867	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WYP	2,044	0	0	0	2,044	0	0	0	0
9040000 Total					16,736	1,062	6,446	1,939	2,120	4,627	541	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	CA	0	0	0	0	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	IDU	0	0	0	0	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	OR	7	0	7	0	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	UT	29	0	0	0	0	29	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WA	0	0	0	0	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WYP	0	0	0	0	0	0	0	0	0
9042000 Total					37	0	7	0	0	29	0	0	0
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	CN	11	0	3	1	1	5	0	0	0
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	UT	37	0	0	0	0	37	0	0	0
9050000 Total					48	0	3	1	1	42	0	0	0
9070000	SUPRV (CUST SERV)	CSEX	Customer Service Expense	CN	4	0	1	0	0	2	0	0	0
9070000 Total					4	0	1	0	0	2	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CN	8	0	3	1	1	4	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	OR	1	0	1	0	0	0	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	UT	3	0	0	0	0	3	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WA	6	0	0	6	0	0	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WYP	1	0	0	0	1	0	0	0	0
9080000 Total					19	0	4	7	1	7	0	0	0
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	CA	200	200	0	0	0	0	0	0	0
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	CN	864	21	269	60	64	414	36	0	0
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	OR	136	0	136	0	0	0	0	0	0
9081000 Total					1,200	221	405	60	64	414	36	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	CA	83	83	0	0	0	0	0	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	CN	1,011	24	315	70	75	485	43	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	IDU	1	0	0	0	0	0	1	0	0



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Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9084000	DSM DIRECT	CSEX Customer Service Expense	OTHER	72	0	0	0	0	0	0	72
9084000	DSM DIRECT	CSEX Customer Service Expense	WA	19	0	0	19	0	0	0	0
9084000	DSM DIRECT	CSEX Customer Service Expense	WYP	0	0	0	0	0	0	0	0
9084000 Total				1,186	107	315	89	75	485	44	0
9085100	DSM AMORT-SBC/ECC	CSEX Customer Service Expense	OTHER	71,442	0	0	0	0	0	0	71,442
9085100 Total				71,442	0	0	0	0	0	0	71,442
9086000	CUST SERV	CSEX Customer Service Expense	CN	469	11	146	32	35	225	20	0
9086000	CUST SERV	CSEX Customer Service Expense	IDU	19	0	0	0	0	0	19	0
9086000	CUST SERV	CSEX Customer Service Expense	OR	2,248	0	2,248	0	0	0	0	0
9086000	CUST SERV	CSEX Customer Service Expense	UT	2,694	0	0	0	2,694	0	0	0
9086000	CUST SERV	CSEX Customer Service Expense	WA	319	0	0	319	0	0	0	0
9086000	CUST SERV	CSEX Customer Service Expense	WYP	963	0	0	0	963	0	0	0
9086000 Total				6,712	11	2,394	352	998	2,919	39	0
9089500	BLUE SKY EXPENSE	CSEX Customer Service Expense	OTHER	4,941	0	0	0	0	0	0	4,941
9089500 Total				4,941	0	0	0	0	0	0	4,941
9089600	SOLAR FEED-IN EXP	CSEX Customer Service Expense	OTHER	9,749	0	0	0	0	0	0	9,749
9089600 Total				9,749	0	0	0	0	0	0	9,749
9089700	SUBSCRIBER SOLAR	CSEX Customer Service Expense	UT	147	0	0	0	147	0	0	0
9089700 Total				147	0	0	0	147	0	0	0
9089800	COMMUNITY SOLAR	CSEX Customer Service Expense	OTHER	343	0	0	0	0	0	0	343
9089800 Total				343	0	0	0	0	0	0	343
9090000	INFOR/INSTRCT ADV	CSEX Customer Service Expense	CA	150	150	0	0	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX Customer Service Expense	CN	2,833	67	884	195	209	1,358	120	0
9090000	INFOR/INSTRCT ADV	CSEX Customer Service Expense	IDU	148	0	0	0	0	0	148	0
9090000	INFOR/INSTRCT ADV	CSEX Customer Service Expense	OR	1,225	0	1,225	0	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX Customer Service Expense	UT	1,031	0	0	0	0	1,031	0	0
9090000	INFOR/INSTRCT ADV	CSEX Customer Service Expense	WA	210	0	0	210	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX Customer Service Expense	WYP	391	0	0	0	391	0	0	0
9090000 Total				5,989	218	2,109	406	600	2,389	268	0
9100000	MISC CUST SERV/INF	CSEX Customer Service Expense	CN	3	0	1	0	0	2	0	0
9100000 Total				3	0	1	0	0	2	0	0
9200000	ADMIN & GEN SALARY	AGEX Administrative & General Expense	OR	0	0	0	0	0	0	0	0
9200000	ADMIN & GEN SALARY	AGEX Administrative & General Expense	SO	76,957	1,535	18,857	5,326	10,969	35,507	4,741	21
9200000	ADMIN & GEN SALARY	AGEX Administrative & General Expense	WA	0	0	0	0	0	0	0	0
9200000	ADMIN & GEN SALARY	AGEX Administrative & General Expense	WYP	0	0	0	0	0	0	0	0
9200000 Total				76,957	1,535	18,857	5,326	10,969	35,507	4,741	21
9210000	OFFICE SUPPL & EXP	AGEX Administrative & General Expense	CA	3	3	0	0	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX Administrative & General Expense	CN	91	2	28	6	7	44	4	0



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9210000	OFFICE SUPPL & EXP	AGEX Administrative & General Expense	IDU	21	0	0	0	0	21	0	0
9210000	OFFICE SUPPL & EXP	AGEX Administrative & General Expense	OR	41	0	41	0	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX Administrative & General Expense	SO	9,792	195	2,399	678	1,396	4,518	603	3
9210000	OFFICE SUPPL & EXP	AGEX Administrative & General Expense	UT	96	0	0	0	96	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX Administrative & General Expense	WA	8	0	0	8	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX Administrative & General Expense	WYP	29	0	0	29	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX Administrative & General Expense	WYU	7	0	0	7	0	0	0	0
9210000 Total				10,088	201	2,469	692	1,439	4,657	628	3
9220000	A&G EXP TRANSF-CR	AGEX Administrative & General Expense	SO	-36,753	-733	-9,006	-2,544	-5,239	-16,958	-2,264	-10
9220000 Total				-36,753	-733	-9,006	-2,544	-5,239	-16,958	-2,264	-10
9230000	OUTSIDE SERVICES	AGEX Administrative & General Expense	CA	136	136	0	0	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX Administrative & General Expense	IDU	2	0	0	0	0	2	0	0
9230000	OUTSIDE SERVICES	AGEX Administrative & General Expense	OR	240	0	240	0	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX Administrative & General Expense	SO	10,962	219	2,686	759	1,563	5,058	675	3
9230000	OUTSIDE SERVICES	AGEX Administrative & General Expense	UT	938	0	0	0	938	0	0	0
9230000	OUTSIDE SERVICES	AGEX Administrative & General Expense	WA	0	0	0	0	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX Administrative & General Expense	WYP	6	0	0	6	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX Administrative & General Expense	WYU	100	0	0	100	0	0	0	0
9230000 Total				12,384	354	2,926	759	1,668	5,996	677	3
9239990	AFFL SERV EMPLOYED	AGEX Administrative & General Expense	OR	34	0	34	0	0	0	0	0
9239990	AFFL SERV EMPLOYED	AGEX Administrative & General Expense	SO	7,186	143	1,761	497	1,024	3,316	443	2
9239990	AFFL SERV EMPLOYED	AGEX Administrative & General Expense	UT	0	0	0	0	0	0	0	0
9239990	AFFL SERV EMPLOYED	AGEX Administrative & General Expense	WYP	2	0	0	2	0	0	0	0
9239990 Total				7,223	143	1,795	497	1,026	3,316	443	2
9241000	PROP INS-ACCRL SITUS	AGEX Administrative & General Expense	CA	829	829	0	0	0	0	0	0
9241000	PROP INS-ACCRL SITUS	AGEX Administrative & General Expense	IDU	114	0	0	0	0	114	0	0
9241000	PROP INS-ACCRL SITUS	AGEX Administrative & General Expense	OR	7,069	0	7,069	0	0	0	0	0
9241000	PROP INS-ACCRL SITUS	AGEX Administrative & General Expense	UT	2,152	0	0	0	2,152	0	0	0
9241000	PROP INS-ACCRL SITUS	AGEX Administrative & General Expense	WYP	350	0	0	350	0	0	0	0
9241000 Total				10,513	829	7,069	0	350	2,152	114	0
9242000	PROP INS-CLAIM SITUS	AGEX Administrative & General Expense	CA	1,132	1,132	0	0	0	0	0	0
9242000	PROP INS-CLAIM SITUS	AGEX Administrative & General Expense	OR	-319	0	-319	0	0	0	0	0
9242000 Total				813	1,132	-319	0	0	0	0	0
9243000	PROP INS - PREMIUMS	AGEX Administrative & General Expense	SO	4,745	95	1,163	328	676	2,189	292	1
9243000 Total				4,745	95	1,163	328	676	2,189	292	1
9250000	INJURIES & DAMAGES	AGEX Administrative & General Expense	SO	8,273	165	2,027	573	1,179	3,817	510	2
9250000 Total				8,273	165	2,027	573	1,179	3,817	510	2
9251000	INJURIES & DAMAGES	AGEX Administrative & General Expense	OR	2,164	0	2,164	0	0	0	0	0



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Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	-2,164	-43	-530	-150	-308	-998	-133	-1	0
9251000 Total					0	-43	1,634	-150	-308	-998	-133	-1	0
9261200	PEN EXP-OTH NBC	AGEX	Administrative & General Expense	SO	-8,550	-171	-2,095	-592	-1,219	-3,945	-527	-2	0
9261200 Total					-8,550	-171	-2,095	-592	-1,219	-3,945	-527	-2	0
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	CA	-484	-484	0	0	0	0	0	0	0
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	SO	-857	-17	-210	-59	-122	-395	-53	0	0
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	WA	110	0	0	110	0	0	0	0	0
9261500 Total					-1,232	-501	-210	50	-122	-395	-53	0	0
9262200	POSTRET EXP-OTH NBC	AGEX	Administrative & General Expense	SO	-6,131	-122	-1,502	-424	-874	-2,829	-378	-2	0
9262200 Total					-6,131	-122	-1,502	-424	-874	-2,829	-378	-2	0
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	WYP	188	0	0	0	188	0	0	0	0
9262500 Total					188	0	0	0	188	0	0	0	0
9263200	SERP EXP-OTH NBC	AGEX	Administrative & General Expense	SO	2,847	57	698	197	406	1,314	175	1	0
9263200 Total					2,847	57	698	197	406	1,314	175	1	0
9269100	GROSS-UP - PENSION	AGEX	Administrative & General Expense	SO	6,728	134	1,649	466	959	3,104	414	2	0
9269100 Total					6,728	134	1,649	466	959	3,104	414	2	0
9269200	GROSS-UP - POST-RETR	AGEX	Administrative & General Expense	SO	2,277	45	558	158	325	1,050	140	1	0
9269200 Total					2,277	45	558	158	325	1,050	140	1	0
9269300	GROSS-UP - SERP	AGEX	Administrative & General Expense	SO	13	0	3	1	2	6	1	0	0
9269300 Total					13	0	3	1	2	6	1	0	0
9269400	GROSS-UP - MD/DN/V/L	AGEX	Administrative & General Expense	SO	59,143	1,180	14,492	4,093	8,430	27,288	3,644	16	0
9269400 Total					59,143	1,180	14,492	4,093	8,430	27,288	3,644	16	0
9269500	GROSS-UP - 401(K) EX	AGEX	Administrative & General Expense	SO	39,348	785	9,641	2,723	5,609	18,154	2,424	11	0
9269500 Total					39,348	785	9,641	2,723	5,609	18,154	2,424	11	0
9269600	GROSS-UP - POST-EMPL	AGEX	Administrative & General Expense	SO	7,351	147	1,801	509	1,048	3,392	453	2	0
9269600 Total					7,351	147	1,801	509	1,048	3,392	453	2	0
9269700	GROSS-UP - OTH BEN E	AGEX	Administrative & General Expense	SO	6,435	128	1,577	445	917	2,969	396	2	0
9269700 Total					6,435	128	1,577	445	917	2,969	396	2	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	CA	528	528	0	0	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	IDU	140	0	0	0	0	0	140	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	OR	1,750	0	1,750	0	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	SO	5,309	106	1,301	367	757	2,450	327	1	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	UT	463	0	0	0	0	463	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WA	682	0	0	682	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WYP	321	0	0	0	321	0	0	0	0
9280000 Total					9,193	634	3,051	1,049	1,077	2,913	467	1	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	CA	75	75	0	0	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	IDU	724	0	0	0	0	0	724	0	0



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9282000	REG COMM EXPENSE	AGEX Administrative & General Expense	OR	3,371	0	3,371	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX Administrative & General Expense	UT	6,209	0	0	0	6,209	0	0	0
9282000	REG COMM EXPENSE	AGEX Administrative & General Expense	WA	617	0	0	617	0	0	0	0
9282000	REG COMM EXPENSE	AGEX Administrative & General Expense	WYP	1,965	0	0	1,965	0	0	0	0
9282000 Total				12,961	75	3,371	617	1,965	6,209	724	0
9283000	FERC FILING FEE	AGEX Administrative & General Expense	CAGE	304	0	0	68	208	28	0	0
9283000	FERC FILING FEE	AGEX Administrative & General Expense	CAGW	2,258	94	1,656	507	0	0	0	0
9283000	FERC FILING FEE	AGEX Administrative & General Expense	SG	2,638	39	695	208	386	1,150	158	1
9283000 Total				5,201	134	2,352	715	454	1,358	187	1
9290000	DUPLICATE CHRGS-CR	AGEX Administrative & General Expense	SO	-4,634	-92	-1,136	-321	-661	-2,138	-286	-1
9290000 Total				-4,634	-92	-1,136	-321	-661	-2,138	-286	-1
9299100	DUP CHG CR - PENSION	AGEX Administrative & General Expense	SO	-6,728	-134	-1,649	-466	-959	-3,104	-414	-2
9299100 Total				-6,728	-134	-1,649	-466	-959	-3,104	-414	-2
9299200	DUP CHG CR - POST-RT	AGEX Administrative & General Expense	SO	-2,277	-45	-558	-158	-325	-1,050	-140	-1
9299200 Total				-2,277	-45	-558	-158	-325	-1,050	-140	-1
9299300	DUP CHRG CR - SERP	AGEX Administrative & General Expense	SO	-13	0	-3	-1	-2	-6	-1	0
9299300 Total				-13	0	-3	-1	-2	-6	-1	0
9299400	DUP CHG CR - M/D/V/L	AGEX Administrative & General Expense	SO	-59,143	-1,180	-14,492	-4,093	-8,430	-27,288	-3,644	-16
9299400 Total				-59,143	-1,180	-14,492	-4,093	-8,430	-27,288	-3,644	-16
9299500	DUP CHRG CR - 401(K)	AGEX Administrative & General Expense	SO	-39,348	-785	-9,641	-2,723	-5,609	-18,154	-2,424	-11
9299500 Total				-39,348	-785	-9,641	-2,723	-5,609	-18,154	-2,424	-11
9299600	DUP CHG CR - POST-EM	AGEX Administrative & General Expense	SO	-7,351	-147	-1,801	-509	-1,048	-3,392	-453	-2
9299600 Total				-7,351	-147	-1,801	-509	-1,048	-3,392	-453	-2
9299700	DUP CHG CR - OTH BEN	AGEX Administrative & General Expense	SO	-6,435	-128	-1,577	-445	-917	-2,969	-396	-2
9299700 Total				-6,435	-128	-1,577	-445	-917	-2,969	-396	-2
9301000	GEN ADVERTISNG EXP	AGEX Administrative & General Expense	SO	15	0	4	1	2	7	1	0
9301000 Total				15	0	4	1	2	7	1	0
9302000	MISC GEN EXP-OTHER	AGEX Administrative & General Expense	CA	2	2	0	0	0	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX Administrative & General Expense	OR	8	0	8	0	0	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX Administrative & General Expense	SO	2,280	45	559	158	325	1,052	140	1
9302000	MISC GEN EXP-OTHER	AGEX Administrative & General Expense	UT	23	0	0	0	0	23	0	0
9302000	MISC GEN EXP-OTHER	AGEX Administrative & General Expense	WA	7	0	0	7	0	0	0	0
9302000 Total				2,320	47	567	165	325	1,074	140	1
9310000	RENTS (A&G)	AGEX Administrative & General Expense	CA	60	60	0	0	0	0	0	0
9310000	RENTS (A&G)	AGEX Administrative & General Expense	IDU	1	0	0	0	0	0	1	0
9310000	RENTS (A&G)	AGEX Administrative & General Expense	OR	245	0	245	0	0	0	0	0
9310000	RENTS (A&G)	AGEX Administrative & General Expense	SO	2,370	47	581	164	338	1,094	146	1
9310000	RENTS (A&G)	AGEX Administrative & General Expense	UT	13	0	0	0	0	13	0	0



Operations & Maintenance Expense

Twelve Months Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WA	33	0	0	33	0	0	0	0	
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WYP	32	0	0	0	32	0	0	0	
9310000	Total				2,754	107	826	197	370	1,107	147	1	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CA	93	93	0	0	0	0	0	0	
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CN	46	1	14	3	3	22	2	0	
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	IDU	11	0	0	0	0	0	11	0	
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	OR	115	0	115	0	0	0	0	0	
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	SO	23,717	473	5,812	1,642	3,381	10,943	1,461	7	
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	UT	69	0	0	0	0	69	0	0	
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WA	32	0	0	32	0	0	0	0	
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYP	34	0	0	0	34	0	0	0	
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYU	10	0	0	0	10	0	0	0	
9350000	Total				24,128	567	5,941	1,677	3,428	11,034	1,474	7	0
Grand Total					1,553,875	48,982	656,241	197,108	122,712	410,711	57,179	228	60,714

B3. DEPRECIATION EXPENSE



Depreciation Expense

Twelve Months Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	CAGE	905	0	0	0	201	619	84	1	0
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	JBG	4	0	3	1	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	CAGE	26,590	0	0	0	5,912	18,183	2,480	15	0
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	CAGW	1,237	52	908	278	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	JBG	2,796	117	2,051	628	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	CAGE	134,255	0	0	0	29,852	91,808	12,519	76	0
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	CAGW	2,744	115	2,013	617	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	JBG	28,726	1,201	21,070	6,455	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	CAGE	26,821	0	0	0	5,964	18,341	2,501	15	0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	CAGW	1,019	43	748	229	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	JBG	6,933	290	5,085	1,558	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	13,590	0	0	0	3,022	9,293	1,267	8	0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	171	7	126	39	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	1,182	49	867	266	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	CAGE	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	JBG	1	0	1	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGE	1,251	0	0	0	278	856	117	1	0
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	13	1	9	3	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	167	7	122	37	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	CAGE	10	0	0	0	2	7	1	0	0
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	CAGW	60	3	44	14	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	CAGE	2	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	CAGW	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	CAGE	3	0	0	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	CAGW	12	0	9	3	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3305000	LAND RIGHTS - FISH/WILDLIFE	CAGW	2	0	1	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	CAGE	260	0	0	0	58	178	24	0	0
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	CAGW	1	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGE	284	0	0	0	63	194	27	0	0
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGW	-136	-6	-100	-30	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGE	12	0	0	0	3	8	1	0	0
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGW	11,203	469	8,217	2,518	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGE	103	0	0	0	23	71	10	0	0
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGW	600	25	440	135	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGE	985	0	0	0	219	673	92	1	0
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGW	55	2	41	12	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGE	3,273	0	0	0	728	2,238	305	2	0
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGW	13,656	571	10,016	3,069	0	0	0	0	0



Depreciation Expense

Twelve Months Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGE	14	0	0	0	3	10	1	0	0
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGW	9,256	387	6,789	2,080	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGE	3	0	0	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGW	4	0	3	1	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	CAGE	2,216	0	0	0	493	1,515	207	1	0
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	CAGW	-4,316	-180	-3,165	-970	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	683	0	0	0	152	467	64	0	0
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	-3,401	-142	-2,494	-764	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGE	2	0	0	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGW	-1,256	-53	-921	-282	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3350000	MISC POWER PLANT EQUIP	CAGE	5	0	0	0	1	4	0	0	0
4030000	DEPN EXPENSE-ELECT	3351000	MISC POWER PLANT EQUIP - PRODUCTION	CAGW	-15	-1	-11	-3	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	CAGE	94	0	0	0	21	64	9	0	0
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	CAGW	498	21	365	112	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3402000	LAND RIGHTS	CAGE	140	0	0	0	31	96	13	0	0
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	CAGE	4,927	0	0	0	1,095	3,369	459	3	0
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	CAGW	1,746	73	1,281	392	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGE	448	0	0	0	100	306	42	0	0
4030000	DEPN EXPENSE-ELECT	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGW	47	2	34	10	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	CAGE	61,254	0	0	0	13,620	41,888	5,712	35	0
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	CAGW	30,546	1,278	22,405	6,864	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	CAGE	10,930	0	0	0	2,430	7,474	1,019	6	0
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	CAGW	4,356	182	3,195	979	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	6,932	0	0	0	1,541	4,740	646	4	0
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	2,596	109	1,904	583	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	335	0	0	0	74	229	31	0	0
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	113	5	83	25	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	CAGE	2,325	0	0	0	517	1,590	217	1	0
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	CAGW	425	18	311	95	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	JBG	29	1	22	7	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	SG	1	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	CAGE	2,896	0	0	0	644	1,980	270	2	0
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	CAGW	1,075	45	788	242	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	JBG	24	1	17	5	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	SG	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	CAGE	24,888	0	0	0	5,534	17,019	2,321	14	0
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	CAGW	9,495	397	6,964	2,134	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	JBG	451	19	331	101	0	0	0	0	0



Depreciation Expense

Twelve Months Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGE	1,755	0	0	0	390	1,200	164	1	0
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	882	37	647	198	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	JBG	251	11	184	56	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGE	258	0	0	0	57	176	24	0	0
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGW	117	5	86	26	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	JBG	4	0	3	1	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	17	0	4	1	2	7	1	0	0
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	CAGE	16,708	0	0	0	3,715	11,425	1,558	9	0
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	CAGW	2,642	110	1,938	594	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	JBG	333	14	244	75	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	SG	2	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	CAGE	14,964	0	0	0	3,327	10,233	1,395	8	0
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	CAGW	6,875	288	5,043	1,545	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	JBG	15	1	11	3	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	SG	8	0	2	1	1	3	0	0	0
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	CAGE	17,371	0	0	0	3,862	11,879	1,620	10	0
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	CAGW	6,273	262	4,601	1,410	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	JBG	262	11	192	59	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	4	0	1	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3570000	UNDERGROUND CONDUIT	CAGE	54	0	0	0	12	37	5	0	0
4030000	DEPN EXPENSE-ELECT	3570000	UNDERGROUND CONDUIT	CAGW	8	0	6	2	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGE	141	0	0	0	31	96	13	0	0
4030000	DEPN EXPENSE-ELECT	3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGW	5	0	4	1	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	CAGE	64	0	0	0	14	44	6	0	0
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	CAGW	94	4	69	21	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	JBG	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	SG	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	CA	20	20	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	IDU	27	0	0	0	0	0	27	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	OR	62	0	62	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	UT	185	0	0	0	0	185	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WA	8	0	0	8	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYP	43	0	0	0	43	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYU	80	0	0	0	80	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	CA	104	104	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	IDU	56	0	0	0	0	0	56	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	OR	584	0	584	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	UT	976	0	0	0	0	976	0	0	0



Depreciation Expense

Twelve Months Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WA	107	0	0	107	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYP	225	0	0	0	225	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYU	89	0	0	0	89	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	CA	731	731	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	IDU	745	0	0	0	0	0	745	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	OR	4,950	0	4,950	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	UT	11,207	0	0	0	0	11,207	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WA	1,616	0	0	1,616	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYP	2,355	0	0	0	2,355	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYU	367	0	0	0	367	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	21	21	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	11	0	0	0	0	0	11	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	80	0	80	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	165	0	0	0	0	165	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	28	0	0	28	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	39	0	0	0	39	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	5	0	0	0	5	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	CA	2,677	2,677	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	IDU	3,397	0	0	0	0	0	3,397	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	OR	13,267	0	13,267	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	UT	14,567	0	0	0	0	14,567	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WA	4,100	0	0	4,100	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYP	5,623	0	0	0	5,623	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYU	1,148	0	0	0	1,148	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	1,035	1,035	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	1,009	0	0	0	0	0	1,009	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	7,338	0	7,338	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	6,951	0	0	0	0	6,951	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	1,909	0	0	1,909	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	2,601	0	0	0	2,601	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	348	0	0	0	348	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	CA	513	513	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	IDU	252	0	0	0	0	0	252	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	OR	1,966	0	1,966	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	UT	5,448	0	0	0	0	5,448	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WA	547	0	0	547	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYP	860	0	0	0	860	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYU	169	0	0	0	169	0	0	0	0



Depreciation Expense

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(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	514	514	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	678	0	0	0	0	0	678	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	4,103	0	4,103	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	14,695	0	0	0	0	14,695	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	778	0	0	778	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	1,598	0	0	0	1,598	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	625	0	0	0	625	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	CA	1,346	1,346	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	IDU	1,981	0	0	0	0	0	1,981	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	OR	11,427	0	11,427	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	UT	13,293	0	0	0	0	13,293	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WA	3,106	0	0	3,106	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYP	3,580	0	0	0	3,580	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYU	502	0	0	0	502	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	CA	212	212	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	IDU	206	0	0	0	0	0	206	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	OR	2,282	0	2,282	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	UT	2,132	0	0	0	0	2,132	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WA	557	0	0	557	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYP	374	0	0	0	374	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYU	78	0	0	0	78	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	CA	338	338	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	IDU	810	0	0	0	0	0	810	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	OR	4,790	0	4,790	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	UT	5,724	0	0	0	0	5,724	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WA	1,150	0	0	1,150	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYP	967	0	0	0	967	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYU	337	0	0	0	337	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	CA	344	344	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	IDU	672	0	0	0	0	0	672	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	OR	3,434	0	3,434	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	UT	3,702	0	0	0	0	3,702	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WA	544	0	0	544	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYP	569	0	0	0	569	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYU	103	0	0	0	103	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	CA	14	14	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	10	0	0	0	0	0	10	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	OR	127	0	127	0	0	0	0	0	0



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(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	UT	269	0	0	0	0	269	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WA	18	0	0	18	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	50	0	0	0	50	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	9	0	0	0	9	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	25	25	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	37	0	0	0	0	0	37	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	705	0	705	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	1,047	0	0	0	0	1,047	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	115	0	0	115	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	247	0	0	0	247	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	66	0	0	0	66	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	CAGE	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	IDU	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	UT	2	0	0	0	0	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYP	1	0	0	0	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYU	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CA	61	61	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CAEE	21	0	0	0	5	14	2	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CAGE	71	0	0	0	16	48	7	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CAGW	61	3	45	14	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CN	126	3	39	9	9	60	5	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	IDU	188	0	0	0	0	0	188	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	JBG	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	OR	640	0	640	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SO	1,592	32	390	110	227	735	98	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	UT	687	0	0	0	0	687	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WA	291	0	0	291	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYP	188	0	0	0	188	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYU	94	0	0	0	94	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CA	5	5	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CAEE	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CAGE	60	0	0	0	13	41	6	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CAGW	9	0	6	2	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CN	46	1	14	3	3	22	2	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	IDU	5	0	0	0	0	0	5	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	JBG	7	0	5	2	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	OR	75	0	75	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SO	526	11	129	36	75	243	32	0	0



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(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	UT	38	0	0	0	0	38	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WA	3	0	0	3	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYP	27	0	0	0	27	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYU	2	0	0	0	2	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	7	7	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	2	0	0	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	284	0	0	0	63	194	26	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	113	5	83	25	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	635	15	198	44	47	304	27	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	66	0	0	0	0	0	66	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	21	1	16	5	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	153	0	153	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	8,148	163	1,996	564	1,161	3,759	502	2	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	104	0	0	0	0	104	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	53	0	0	53	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	342	0	0	0	342	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	7	0	0	0	7	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CAGE	6	0	0	0	1	4	1	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CAGW	1	0	1	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CN	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	IDU	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	OR	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SO	12	0	3	1	2	5	1	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	UT	1	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYP	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYU	1	0	0	0	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CA	7	7	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CAGE	164	0	0	0	37	112	15	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CAGW	31	1	23	7	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	IDU	20	0	0	0	0	0	20	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	JBG	35	1	25	8	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	OR	106	0	106	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SO	10	0	2	1	1	5	1	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	UT	133	0	0	0	0	133	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WA	29	0	0	29	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYP	46	0	0	0	46	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYU	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	32	32	0	0	0	0	0	0	0



Depreciation Expense

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(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAEE	4	0	0	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGE	758	0	0	0	169	519	71	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGW	100	4	73	22	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	88	0	0	0	0	0	88	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	JBG	124	5	91	28	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	445	0	445	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	86	2	21	6	12	40	5	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	604	0	0	0	0	604	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	114	0	0	114	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	152	0	0	0	152	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	17	0	0	0	17	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CA	16	16	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CAEE	59	0	0	0	14	39	6	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CAGE	239	0	0	0	53	163	22	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CAGW	66	3	49	15	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	IDU	65	0	0	0	0	0	65	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	JBG	19	1	14	4	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	OR	424	0	424	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SO	247	5	60	17	35	114	15	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	UT	394	0	0	0	0	394	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WA	68	0	0	68	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYP	128	0	0	0	128	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYU	6	0	0	0	6	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CA	257	257	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CAEE	12	0	0	0	3	8	1	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CAGE	5,226	0	0	0	1,162	3,574	487	3	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CAGW	2,479	104	1,818	557	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CN	165	4	52	11	12	79	7	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	IDU	483	0	0	0	0	0	483	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	JBG	189	8	139	42	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	OR	3,218	0	3,218	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SG	1	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SO	4,094	82	1,003	283	584	1,889	252	1	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	UT	2,704	0	0	0	0	2,704	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WA	533	0	0	533	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYP	1,014	0	0	0	1,014	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYU	254	0	0	0	254	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CA	28	28	0	0	0	0	0	0	0



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(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CAEE	7	0	0	0	2	5	1	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CAGE	218	0	0	0	49	149	20	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CAGW	91	4	67	21	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	IDU	28	0	0	0	0	0	28	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	JBG	54	2	40	12	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	OR	224	0	224	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SO	45	1	11	3	6	21	3	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	UT	174	0	0	0	0	174	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WA	46	0	0	46	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYP	61	0	0	0	61	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYU	9	0	0	0	9	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CA	3	3	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CAEE	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CAGE	104	0	0	0	23	71	10	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CAGW	23	1	17	5	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CN	4	0	1	0	0	2	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	IDU	4	0	0	0	0	0	4	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	JBG	10	0	7	2	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	OR	61	0	61	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SO	110	2	27	8	16	51	7	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	UT	69	0	0	0	0	69	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WA	9	0	0	9	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYP	11	0	0	0	11	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYU	1	0	0	0	1	0	0	0	0
4030000 Total					750,203	14,625	169,532	49,032	113,219	355,877	47,698	221	0
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	CAGE	-1,653	0	0	0	-368	-1,130	-154	-1	0
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	CAGW	44	2	32	10	0	0	0	0	0
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	JBG	270	11	198	61	0	0	0	0	0
4032000 Total					-1,339	13	230	71	-368	-1,130	-154	-1	0
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	CAGE	-235	0	0	0	-52	-161	-22	0	0
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	CAGW	2,272	95	1,666	511	0	0	0	0	0
4033000 Total					2,036	95	1,666	511	-52	-161	-22	0	0
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	CAGE	212	0	0	0	47	145	20	0	0
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	CAGW	107	4	78	24	0	0	0	0	0
4034000 Total					319	4	78	24	47	145	20	0	0
4035000	DEPR-TRANSMISSION	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	CAGE	979	0	0	0	218	669	91	1	0
4035000	DEPR-TRANSMISSION	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	CAGW	680	28	499	153	0	0	0	0	0



Depreciation Expense

Twelve Months Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4035000 Total			1,659	28	499	153	218	669	91	1	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	CA	32	32	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	IDU	-2,405	0	0	0	0	-2,405	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	OR	687	0	687	0	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	UT	-22,305	0	0	0	-22,305	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WA	203	0	0	203	0	0	0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WYP	-1,784	0	0	0	-1,784	0	0
4036000 Total			-25,572	32	687	203	-1,784	-22,305	-2,405	0	0
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	CAGE	470	0	0	105	321	44	0
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	CAGW	777	32	570	175	0	0	0
4037000 Total			1,247	32	570	175	105	321	44	0	0
4039999	DEPR EXP-ELEC, OTH	565970	DEPRECIATION-JOINT OWNER BILLED-CREDIT	CAGE	-224	0	0	-50	-153	-21	0
4039999 Total			-224	0	0	0	-50	-153	-21	0	0
Grand Total			728,329	14,830	173,262	50,167	111,334	333,264	45,251	221	0

B4. AMORTIZATION EXPENSE



Amortization Expense

Twelve Months Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT 3020000 FRANCHISES AND CONSENTS	CAGE	507	0	0	0	113	347	47	0	0
4040000	AMOR LTD TRM PLNT 3020000 FRANCHISES AND CONSENTS	CAGW	6,820	285	5,003	1,533	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3020000 FRANCHISES AND CONSENTS	IDU	20	0	0	0	0	0	20	0	0
4040000	AMOR LTD TRM PLNT 3020000 FRANCHISES AND CONSENTS	UT	-1,651	0	0	0	0	-1,651	0	0	0
4040000	AMOR LTD TRM PLNT 3031040 INTANGIBLE PLANT	CAGE	496	0	0	0	110	339	46	0	0
4040000	AMOR LTD TRM PLNT 3031040 INTANGIBLE PLANT	CAGW	609	25	446	137	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3031040 INTANGIBLE PLANT	OR	9	0	9	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3031040 INTANGIBLE PLANT	UT	34	0	0	0	0	34	0	0	0
4040000	AMOR LTD TRM PLNT 3031040 INTANGIBLE PLANT	WYP	59	0	0	0	59	0	0	0	0
4040000	AMOR LTD TRM PLNT 3031050 RWT - RCMS WORK TRACKING	SO	23	0	6	2	3	10	1	0	0
4040000	AMOR LTD TRM PLNT 3031680 DISTRIBUTION AUTOMATION PILOT	SO	69	1	17	5	10	32	4	0	0
4040000	AMOR LTD TRM PLNT 3031830 CUSTOMER SERVICE SYSTEM	CN	5,068	121	1,581	350	374	2,429	214	0	0
4040000	AMOR LTD TRM PLNT 3032040 SAP	SO	2,552	51	625	177	364	1,178	157	1	0
4040000	AMOR LTD TRM PLNT 3032340 FACILITY INSPECTION REPORTING SYSTEM	SO	23	0	6	2	3	11	1	0	0
4040000	AMOR LTD TRM PLNT 3032360 2002 GRID NET POWER COST MODELING	SO	5	0	1	0	1	2	0	0	0
4040000	AMOR LTD TRM PLNT 3032450 MID OFFICE IMPROVEMENT PROJECT	SO	70	1	17	5	10	32	4	0	0
4040000	AMOR LTD TRM PLNT 3032590 SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	13	0	3	1	2	6	1	0	0
4040000	AMOR LTD TRM PLNT 3032640 TIBCO SOFTWARE	SO	441	9	108	30	63	203	27	0	0
4040000	AMOR LTD TRM PLNT 3032680 TRANSMISSION WHOLESALE BILLING SYSTEM	SG	4	0	1	0	1	2	0	0	0
4040000	AMOR LTD TRM PLNT 3032710 ROUGE RIVER HYDRO INTANGIBLES	CAGW	7	0	5	1	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3032740 GADSBY INTANGIBLE ASSETS	CAGE	4	0	0	0	1	2	0	0	0
4040000	AMOR LTD TRM PLNT 3032760 SWIFT 2 IMPROVEMENTS	CAGW	432	18	317	97	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3032770 NORTH UMPQUA - SETTLEMENT AGREEMENT	CAGW	24	1	18	5	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3032780 BEAR RIVER-SETTLEMENT AGREEMENT	CAGE	6	0	0	0	1	4	1	0	0
4040000	AMOR LTD TRM PLNT 3032830 VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	107	2	26	7	15	50	7	0	0
4040000	AMOR LTD TRM PLNT 3032860 WEB SOFTWARE	SO	1,778	35	436	123	253	820	110	0	0
4040000	AMOR LTD TRM PLNT 3032900 IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	263	0	0	0	58	180	25	0	0
4040000	AMOR LTD TRM PLNT 3032900 IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGW	93	4	68	21	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3032900 IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	JBG	4	0	3	1	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3032990 P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	220	4	54	15	31	102	14	0	0
4040000	AMOR LTD TRM PLNT 3033090 STEAM PLANT INTANGIBLE ASSETS	CAGE	2,542	0	0	0	565	1,739	237	1	0
4040000	AMOR LTD TRM PLNT 3033090 STEAM PLANT INTANGIBLE ASSETS	CAGW	514	21	377	115	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3033090 STEAM PLANT INTANGIBLE ASSETS	JBG	3	0	2	1	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3033170 GTX VERSION 7 SOFTWARE	CN	791	19	247	55	58	379	33	0	0
4040000	AMOR LTD TRM PLNT 3033210 ArcFM Software	SO	767	15	188	53	109	354	47	0	0
4040000	AMOR LTD TRM PLNT 3033220 MONARCH EMS/SCADA	SO	2,965	59	727	205	423	1,368	183	1	0
4040000	AMOR LTD TRM PLNT 3033230 VREALIZE VMWARE - SHARED	SO	211	4	52	15	30	97	13	0	0
4040000	AMOR LTD TRM PLNT 3033240 IEE - Itron Enterprise Addition	CN	738	18	230	51	54	354	31	0	0
4040000	AMOR LTD TRM PLNT 3033250 AMI Metering Software	CN	4,818	115	1,503	332	355	2,310	203	0	0



Amortization Expense

Twelve Months Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4040000	AMOR LTD TRM PLNT	3033260 Big Data & Analytics	SO	362	7	89	25	52	167	22	0	0
4040000	AMOR LTD TRM PLNT	3033310 C&T - ENERGY TRADING SYSTEM	SO	2,036	41	499	141	290	939	125	1	0
4040000	AMOR LTD TRM PLNT	3033370 DISTRIBUTION INTANGIBLES	WYP	4	0	0	0	4	0	0	0	0
4040000	AMOR LTD TRM PLNT	3033390 RMT TRADE SYSTEM	SO	198	4	49	14	28	91	12	0	0
4040000	AMOR LTD TRM PLNT	3034900 MISC - MISCELLANEOUS	CA	2	2	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3034900 MISC - MISCELLANEOUS	CAEE	0	0	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3034900 MISC - MISCELLANEOUS	CAGE	994	0	0	0	221	680	93	1	0
4040000	AMOR LTD TRM PLNT	3034900 MISC - MISCELLANEOUS	CAGW	140	6	102	31	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3034900 MISC - MISCELLANEOUS	CN	1	0	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3034900 MISC - MISCELLANEOUS	IDU	3	0	0	0	0	0	3	0	0
4040000	AMOR LTD TRM PLNT	3034900 MISC - MISCELLANEOUS	JBG	218	9	160	49	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3034900 MISC - MISCELLANEOUS	OR	3	0	3	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3034900 MISC - MISCELLANEOUS	SG	7,668	115	2,021	604	1,122	3,343	460	3	0
4040000	AMOR LTD TRM PLNT	3034900 MISC - MISCELLANEOUS	SO	356	7	87	25	51	164	22	0	0
4040000	AMOR LTD TRM PLNT	3034900 MISC - MISCELLANEOUS	UT	5	0	0	0	0	5	0	0	0
4040000	AMOR LTD TRM PLNT	3034900 MISC - MISCELLANEOUS	WA	3	0	0	3	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3034900 MISC - MISCELLANEOUS	WYP	49	0	0	0	49	0	0	0	0
4040000	AMOR LTD TRM PLNT	3035320 HYDRO PLANT INTANGIBLES	CAGE	148	0	0	0	33	101	14	0	0
4040000	AMOR LTD TRM PLNT	3035320 HYDRO PLANT INTANGIBLES	CAGW	18	1	14	4	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3035322 ACD-Call Center Automated Call Distribut	CN	102	2	32	7	8	49	4	0	0
4040000	AMOR LTD TRM PLNT	3316000 STRUCTURES - LEASE IMPROVEMENTS	CAGW	312	13	229	70	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	0	0	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	270	0	270	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	281	6	69	19	40	130	17	0	0
4040000	AMOR LTD TRM PLNT	3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	14	0	0	0	0	14	0	0	0
4040000	AMOR LTD TRM PLNT	3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	80	0	0	80	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	51	0	0	0	51	0	0	0	0
4040000 Total				44,774	1,024	15,697	4,411	5,015	16,416	2,201	9	0
4049000	AMR LTD TRM PLNT-OTH	566201 Amort Exp - Hydro - UT Klamath Adj	OTHER	4,261	0	0	0	0	0	0	0	4,261
4049000	AMR LTD TRM PLNT-OTH	566970 AMORTIZATION JO BILL CREDIT	CAGE	-245	0	0	0	-55	-168	-23	0	0
4049000 Total				4,016	0	0	0	-55	-168	-23	0	4,261
4061000	EL PLNT ACQ ADJ-CM	566920 AMORT ELEC PLANT ACQ ADJ	CAGE	4,751	0	0	0	1,056	3,249	443	3	0
4061000	EL PLNT ACQ ADJ-CM	566920 AMORT ELEC PLANT ACQ ADJ	UT	302	0	0	0	0	302	0	0	0
4061000 Total				5,052	0	0	0	1,056	3,550	443	3	0
4073000	REGULATORY DEBITS	566940 AMORT OF REG ASSETS - DEBITS	CAGW	4	0	3	1	0	0	0	0	0
4073000	REGULATORY DEBITS	586902 Preferred Stock Repurchase Loss Amort	OTHER	124	0	0	0	0	0	0	0	124
4073000 Total				128	0	3	1	0	0	0	0	124
4074100	Reg Credits-BPA Exch	301101 BPA Reg Bill Bal Acct - Residential	IDU	5,310	0	0	0	0	0	5,310	0	0
4074100	Reg Credits-BPA Exch	301101 BPA Reg Bill Bal Acct - Residential	OR	42,420	0	42,420	0	0	0	0	0	0



Amortization Expense

Twelve Months Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	WA	12,222	0	0	12,222	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	IDU	349	0	0	0	0	0	349	0	0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	OR	928	0	928	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	WA	610	0	0	610	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	IDU	35	0	0	0	0	0	35	0	0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	OR	2	0	2	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	WA	19	0	0	19	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	IDU	1,875	0	0	0	0	0	1,875	0	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	OR	816	0	816	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	WA	692	0	0	692	0	0	0	0	0
4074100	Reg Credits-BPA Exch	301601	BPA Reg Bill Bal Acct - St/Hwy Lighting	OR	0	0	0	0	0	0	0	0	0
4074100 Total					65,278	0	44,166	13,543	0	0	7,569	0	0
4074200	Reg Credits-BPA Exch	505201	Regional Bill Intchg Rec/Del-OR (PP)	OR	-44,166	0	-44,166	0	0	0	0	0	0
4074200	Reg Credits-BPA Exch	505202	Regional Bill Intchg Rec/Del-WA (PP)	WA	-13,543	0	0	-13,543	0	0	0	0	0
4074200	Reg Credits-BPA Exch	505204	Regional Bill Intchg Rec/Del-ID (RMP)	IDU	-7,569	0	0	0	0	0	-7,569	0	0
4074200 Total					-65,278	0	-44,166	-13,543	0	0	-7,569	0	0
Grand Total					53,970	1,024	15,700	4,412	6,017	19,799	2,621	12	4,386

B5. TAXES OTHER THAN INCOME



Taxes Other Than Income

Twelve Months Ending - June 2020
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4081000	TAX OTH INC-U OP I	584960	Taxes Other Non-Income - Credit	SO	-458	-9	-112	-32	-65	-211	-28	0	0
4081000 Total					-458	-9	-112	-32	-65	-211	-28	0	0
4081500	PROPERTY TAXES	579000	PROPERTY TAX	GPS	151,634	3,024	37,155	10,495	21,614	69,962	9,342	42	0
4081500 Total					151,634	3,024	37,155	10,495	21,614	69,962	9,342	42	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	CA	1,297	1,297	0	0	0	0	0	0	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	OR	29,340	0	29,340	0	0	0	0	0	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	UT	8	0	0	0	0	8	0	0	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WYP	1,864	0	0	0	1,864	0	0	0	0
4081800 Total					32,508	1,297	29,340	0	1,864	8	0	0	0
4081990	MISC TAXES - OTHER	583260	PUBLIC UTILITY TAX	WA	11,727	0	0	11,727	0	0	0	0	0
4081990	MISC TAXES - OTHER	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	1,499	0	1,499	0	0	0	0	0	0
4081990	MISC TAXES - OTHER	583263	MONTANA ENERGY TAX	SE	221	3	54	17	36	97	15	0	0
4081990	MISC TAXES - OTHER	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	22	0	0	22	0	0	0	0	0
4081990	MISC TAXES - OTHER	583266	IDAHO KILOWATT HOUR TAX	SE	76	1	18	6	12	33	5	0	0
4081990	MISC TAXES - OTHER	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	77	0	0	0	77	0	0	0	0
4081990	MISC TAXES - OTHER	583269	MONTANA WHOLESALE ENERGY TAX	SE	157	2	38	12	25	69	11	0	0
4081990	MISC TAXES - OTHER	583273	Wyoming Wind Generation Tax	CAGE	2,208	0	0	0	491	1,510	206	1	0
4081990	MISC TAXES - OTHER	583274	Nevada Commerce Tax	SO	35	1	9	2	5	16	2	0	0
4081990	MISC TAXES - OTHER	584100	GOVERNMENT ROYALTIES	CAEE	458	0	0	0	111	300	46	0	0
4081990 Total					16,480	7	1,618	11,786	757	2,025	285	2	0
Grand Total					200,165	4,319	68,002	22,249	24,170	71,783	9,598	44	0

**B6. FEDERAL INCOME
TAXES &
SCHEDULE M**



Interest Expense & Renewable Energy Tax Credits

Twelve Months Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4091000	INC TX UTIL OP INC	310312	Mining Rescue Training Credit ~ Energy W	CAEE	0	0	0	0	0	0	0
4091000	INC TX UTIL OP INC	310313	Mining Rescue Training Credit ~ PMI	JBE	-48	-2	-35	-11	0	0	0
4091000	INC TX UTIL OP INC	310315	Investment Tax Credit - Solar Arrays	CAGW	0	0	0	0	0	0	0
4091000	INC TX UTIL OP INC	310317	RENEWABLE ELECTRICITY PRODUCTION TX CR-C	CAGW	-10,147	-424	-7,443	-2,280	0	0	0
4091000	INC TX UTIL OP INC	310318	Research and Experimentation Credits	SO	-16	0	-4	-1	-2	-7	-1
4091000	INC TX UTIL OP INC	600600	Fuel Tax Credit	JBE	-5	0	-4	-1	0	0	0
4091000	INC TX UTIL OP INC	900900	Foreign Tax Credit	SO	-3	0	-1	0	0	-1	0
4091000 Total					-10,219	-427	-7,486	-2,294	-3	-9	-1
4091100	STATE INC TAX-ELEC	311311	Utah Renewable Energy Production Tax Cre	CAGE	0	0	0	0	0	0	0
4091100 Total					0	0	0	0	0	0	0
4191000	AFUDC - OTHER	0	AFUDC - EQUITY	SNP	-86,774	-1,501	-19,589	-5,523	-12,629	-42,029	-5,458
4191000 Total					-86,774	-1,501	-19,589	-5,523	-12,629	-42,029	-5,458
4270000	INT ON LNG-TRM DBT	585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	SNP	346,255	5,989	78,167	22,040	50,394	167,709	21,779
4270000	INT ON LNG-TRM DBT	585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	SNP	31,567	546	7,126	2,009	4,594	15,290	1,986
4270000	INT ON LNG-TRM DBT	585004	INTEREST EXPENSE - LT DEBT - PCRBS VARIA	SNP	3,133	54	707	199	456	1,517	197
4270000	INT ON LNG-TRM DBT	585005	INTEREST EXPENSE - LT DEBT - PCRB FEES &	SNP	848	15	191	54	123	411	53
4270000 Total					381,803	6,604	86,192	24,303	55,568	184,927	24,015
4280000	AMT DBT DISC & EXP	586160	AMORTIZATION - DEBT DISCOUNT	SNP	963	17	217	61	140	466	61
4280000	AMT DBT DISC & EXP	586170	AMORTIZATION - DEBT ISSUANCE EXP	SNP	3,172	55	716	202	462	1,536	199
4280000 Total					4,135	72	933	263	602	2,003	260
4281000	AMORTZN OF LOSS	586190	AMORTIZATION - LOSS ON REQACQUIRED DEBT	SNP	582	10	131	37	85	282	37
4281000 Total					582	10	131	37	85	282	37
4290000	AMT PREM ON DEBT	586180	AMORTIZATION - DEBT PREMIUM/GAIN	SNP	-11	0	-2	-1	-2	-5	-1
4290000 Total					-11	0	-2	-1	-2	-5	-1
4310000	OTHER INTEREST EXP	0	4310000/0	SNP	13,520	234	3,052	861	1,968	6,548	850
4310000 Total					13,520	234	3,052	861	1,968	6,548	850
4313000	INT EXP ON REG LIAB	0	INTEREST EXPENSE ON REG LIABILITIES	SNP	12,573	217	2,838	800	1,830	6,090	791
4313000 Total					12,573	217	2,838	800	1,830	6,090	791
4320000	AFUDC - BORROWED	585800	INTEREST CAPITALIZED (SEE OTH INCOME)	SNP	-43,218	-748	-9,756	-2,751	-6,290	-20,933	-2,718
4320000	AFUDC - BORROWED	585860	INTEREST EXPENSE - AFUDC MANUAL ADJ	SNP	275	5	62	18	40	133	17
4320000 Total					-42,943	-743	-9,694	-2,733	-6,250	-20,799	-2,701
Grand Total					272,665	4,466	56,375	15,713	41,169	137,007	17,792



Schedule M

Twelve Months Ending - June 2020
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098200	105105	30% Capitalized labor costs for PowerTax	SO	0	0	0	0	0	0	0	0
4098200	105127	Book Depr Allocated to Medicare and M&E	SCHMDEXP	126	3	30	9	19	58	8	0
4098200	110200	Tax Percentage Depletion - Deer Creek	CAEE	0	0	0	0	0	0	0	0
4098200	120101	Other A/R Bad Debt Write-offs	BADDEBT	0	0	0	0	0	0	0	0
4098200	130100	Non - Deductible Expenses	SO	1,639	33	402	113	234	756	101	0
4098200	130400	PMINondeductible Exp	JBE	6	0	4	1	0	0	0	0
4098200	130505	Executive Compensation 162(m)	SO	161	3	39	11	23	74	10	0
4098200	130550	MEHC Insurance Services-Premium	SO	0	0	0	0	0	0	0	0
4098200	130700	Mining Rescue Training Credit Addback	CAEE	0	0	0	0	0	0	0	0
4098200	130750	Nondeductible Fringe Benefits	SO	467	9	115	32	67	216	29	0
4098200	130755	Nondeductible Parking Costs	SO	579	12	142	40	83	267	36	0
4098200	130900	Non - Deductible Executive Comp	SO	0	0	0	0	0	0	0	0
4098200	505505	Income Tax Interest	SO	1	0	0	0	0	1	0	0
4098200	610106	PMIFuel Tax Cr	JBE	5	0	4	1	0	0	0	0
4098200	610107	PMI Dividend Gross Up for Foreign Tax Cr	SO	3	0	1	0	0	1	0	0
4098200	7201051	Contra Medicare Subsidy	SO	0	0	0	0	0	0	0	0
4098200	920145	PMI Mining Rescue Training Credit Addbac	JBE	48	2	35	11	0	0	0	0
4098200 Total				3,036	62	772	220	426	1,373	183	1
4098300	105100	Capitalized Labor Costs	SO	5,706	114	1,398	395	813	2,633	352	2
4098300	105120	Book Depreciation	SCHMDEXP	992,413	20,207	236,085	68,357	151,703	454,101	61,659	301
4098300	105121	PMIBook Depreciation	JBE	16,300	696	11,851	3,754	0	0	0	0
4098300	105123	Sec. 481a Adj - Repair Deduction	SG	-11,175	-167	-2,945	-881	-1,635	-4,871	-671	-4
4098300	105130	CIAC	CIAC	130,998	4,153	35,186	8,306	13,692	63,084	6,578	0
4098300	105137	Auto Depreciation	SO	0	0	0	0	0	0	0	0
4098300	105140	Highway relocation	SNPD	2,372	75	637	150	248	1,142	119	0
4098300	105142	Avoided Costs	SNP	84,395	1,460	19,052	5,372	12,283	40,877	5,308	25
4098300	105145	Acquisition Adjustment Amort	CAGE	0	0	0	0	0	0	0	0
4098300	105146	Capitalization of Test Energy	SG	4,130	62	1,089	325	605	1,800	248	2
4098300	105147	Sec 1031 Like Kind Exchange	SO	0	0	0	0	0	0	0	0
4098300	105165	Coal Mine Development	SE	0	0	0	0	0	0	0	0
4098300	105170	Coal Mine Receding Face (Extension)	SE	0	0	0	0	0	0	0	0
4098300	105180	Steam Rts Blundell Geothml Bk Depr	CAGE	0	0	0	0	0	0	0	0
4098300	105205	Coal Mine Development-30%Amort	SE	0	0	0	0	0	0	0	0
4098300	105471	UT Kalamath Relicensing Costs	OTHER	0	0	0	0	0	0	0	0
4098300	110100	Book Cost Depletion	CAEE	0	0	0	0	0	0	0	0



Schedule M

Twelve Months Ending - June 2020
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	110105	SRC Book Depletion step up basis adj	SG	0	0	0	0	0	0	0	0
4098300	1101051	SRC Book Cost Depletion	SG	0	0	0	0	0	0	0	0
4098300	120105	Willow Wind Account Receivable	WA	0	0	0	0	0	0	0	0
4098300	205100	Coal Pile Inventory Adjustment	CAEE	0	0	0	0	0	0	0	0
4098300	205210	ERC (Emission Reduction Credit) Impairme	CAEE	0	0	0	0	0	0	0	0
4098300	205411	PMI Sec 263A Adjustment	JBE	0	0	0	0	0	0	0	0
4098300	210105	Self Insured Health Benefit	SO	0	0	0	0	0	0	0	0
4098300	210120	Prepaid Taxes-UT PUC	UT	0	0	0	0	0	0	0	0
4098300	210130	Prepaid Taxes-ID PUC	IDU	0	0	0	0	0	0	0	0
4098300	210200	Prepaid Taxes-property taxes	GPS	-2,863	-57	-702	-198	-408	-1,321	-176	-1
4098300	220100	Bad Debts Allowance - Cash Basis	BADDEBT	4,237	268	1,630	490	536	1,176	137	0
4098300	320110	Transition Team Costs-UT	UT	0	0	0	0	0	0	0	0
4098300	320115	Misc - Reg Assets/Reg Liab-Total	OTHER	0	0	0	0	0	0	0	0
4098300	320140	May 2000 Transition Plan Costs-OR	OR	0	0	0	0	0	0	0	0
4098300	320210	Research & Exper. Sec. 174 Amort.	SO	0	0	0	0	0	0	0	0
4098300	320220	Glenrock Excluding Reclamation-UT rate o	UT	0	0	0	0	0	0	0	0
4098300	320230	FAS 87/88 Writeoff-UT rate order	UT	0	0	0	0	0	0	0	0
4098300	320282	Reg Asset - Post-Retirement Settlement L	UT	-291	0	0	0	0	-291	0	0
4098300	320283	Reg Asset - Post-Retirement Settlement L	WYU	11	0	0	0	11	0	0	0
4098300	330100	Amort. Pollution Control Facility	SG	0	0	0	0	0	0	0	0
4098300	415110	Def Reg Asset-Transmission Srvc Deposit	SG	0	0	0	0	0	0	0	0
4098300	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	1,260	0	0	0	0	0	0	1,260
4098300	415120	Def Reg Asset-Foote Creek Contract	CAGE	0	0	0	0	0	0	0	0
4098300	415300	Environmental Cleanup Accrual	SO	0	0	0	0	0	0	0	0
4098300	415301	Environmental Costs WA	WA	123	0	0	123	0	0	0	0
4098300	415406	Reg Asset Utah ECAM	OTHER	0	0	0	0	0	0	0	0
4098300	415423	Contra PP&E Deer Creek	CAEE	0	0	0	0	0	0	0	0
4098300	415424	Contra Reg Asset - Deer Creek Abandonmen	CAEE	3,512	0	0	0	851	2,304	355	2
4098300	415425	Contra Reg Asset - UMWA Pension	OTHER	0	0	0	0	0	0	0	0
4098300	415430	Reg Asset - CA - Transportation Electri	OTHER	-57	0	0	0	0	0	0	-57
4098300	415500	Cholla Plt Transact Costs-APS Amort	CAGE	0	0	0	0	0	0	0	0
4098300	415510	WA Disallowed Colstrip #3 Write-off	WA	52	0	0	52	0	0	0	0
4098300	415555	WY PCAM Def Net Power Costs	WYP	0	0	0	0	0	0	0	0
4098300	415640	IDAI Costs-Direct Access-CA	CA	0	0	0	0	0	0	0	0
4098300	415650	SB 1149-Related Reg Assets-OR	OTHER	0	0	0	0	0	0	0	0



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Twelve Months Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	415680	OR Deferred Intevenor Funding Grants	OR	0	0	0	0	0	0	0	0
4098300	415700	Reg Liability BPA balancing accounts-OR	OTHER	0	0	0	0	0	0	0	0
4098300	415701	CA Deferred Intervenor Funding	CA	0	0	0	0	0	0	0	0
4098300	415702	Reg Asset - Lake Side Liq.	WYP	27	0	0	0	27	0	0	0
4098300	415703	Goodnoe Hills Liquidation Damages - WY	WYP	21	0	0	0	21	0	0	0
4098300	415704	Reg Liability - Tax Revenue Adjustment -	UT	0	0	0	0	0	0	0	0
4098300	415705	Reg Liability - Tax Revenue Adjustment -	WYP	0	0	0	0	0	0	0	0
4098300	415710	Reg Liability - WA - Accelerated Depreci	WA	12,612	0	0	12,612	0	0	0	0
4098300	415801	Contra RTO Grid West N/R Allowance	CAGW	0	0	0	0	0	0	0	0
4098300	415802	Contra RTO Grid West N/R w/o-WA	WA	0	0	0	0	0	0	0	0
4098300	415803	WA RTO Grid West N/R w/o	WA	0	0	0	0	0	0	0	0
4098300	415804	RTO Grid West Notes Receivable-OR	OR	0	0	0	0	0	0	0	0
4098300	415805	RTO Grid West Notes Receivable-WY	WYP	0	0	0	0	0	0	0	0
4098300	415806	ID RTO Grid West N/R	IDU	0	0	0	0	0	0	0	0
4098300	415822	Reg Asset _ Pension MMT -UT	UT	0	0	0	0	0	0	0	0
4098300	415828	Regulatory Asset - Post -Ret MMT -WY	WYP	0	0	0	0	0	0	0	0
4098300	415829	Reg Asset - Post - Ret MMT -UT	UT	0	0	0	0	0	0	0	0
4098300	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	0	0	0	0	0	0	0	0
4098300	415841	Reg Asset - Emergency Service Programs -	OTHER	623	0	0	0	0	0	0	623
4098300	415850	UNRECOVERED PLANT-POWERDALE	CAGW	0	0	0	0	0	0	0	0
4098300	415852	Powerdale Decommissioning Reg Asset - ID	IDU	22	0	0	0	0	22	0	0
4098300	415853	Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0	0	0	0
4098300	415854	Powerdale Decommissioning Reg Asset - WA	WA	0	0	0	0	0	0	0	0
4098300	415855	CA - January 2010 Storm Costs	OTHER	1,132	0	0	0	0	0	0	1,132
4098300	415856	Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0	0	0	0
4098300	415857	ID - Deferred Overburden Costs	OTHER	-46	0	0	0	0	0	0	-46
4098300	415858	WY - Deferred Overburden Costs	WYP	-130	0	0	0	-130	0	0	0
4098300	415859	WY - Deferred Advertising Costs	WYP	0	0	0	0	0	0	0	0
4098300	415865	Reg Asset - UT MPA	OTHER	0	0	0	0	0	0	0	0
4098300	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER	0	0	0	0	0	0	0	0
4098300	415868	Reg Asset - UT - Solar Incentive Program	OTHER	-1,260	0	0	0	0	0	0	-1,260
4098300	415870	Deferred Excess Net Power Costs-CA	OTHER	0	0	0	0	0	0	0	0
4098300	415871	Deferred Excess Net Power Costs-WY	WYP	0	0	0	0	0	0	0	0
4098300	415872	Deferred Excess Net Power Costs - WY 08	OTHER	0	0	0	0	0	0	0	0
4098300	415876	Deferred Excess Net PowerCosts - OR	OTHER	657	0	0	0	0	0	0	657



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Twelve Months Ending - June 2020
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	415881	Deferral of Renewable Energy Credit - UT	OTHER	800	0	0	0	0	0	0	800
4098300	415883	Deferral of Renewable Energy Credit - WY	OTHER	388	0	0	0	0	0	0	388
4098300	415890	ID MEHC 2006 Transistion Costs	IDU	0	0	0	0	0	0	0	0
4098300	415891	WY - 2006 Transition Severance Costs	WYP	0	0	0	0	0	0	0	0
4098300	415893	OR - MEHC Transition Service Costs	OTHER	0	0	0	0	0	0	0	0
4098300	415895	OR RCAC Sept-Dec 07 deferred	OR	0	0	0	0	0	0	0	0
4098300	415896	WA - Chehalis Plant Revenue Requirement	WA	0	0	0	0	0	0	0	0
4098300	415897	Reg Asset MEHC Transition Service Costs	CA	0	0	0	0	0	0	0	0
4098300	415898	Deferred Coal Costs - Naughton Contract	CAEE	0	0	0	0	0	0	0	0
4098300	415900	OR SB 408 Recovery	OTHER	0	0	0	0	0	0	0	0
4098300	415902	Reg Asset - UT REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0
4098300	415911	Contra Reg Asset - Naughton Unit \$3 - CA	CA	0	0	0	0	0	0	0	0
4098300	415912	Contra Reg Asset - Naughton Unit #3 - OR	OTHER	0	0	0	0	0	0	0	0
4098300	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	0	0	0	0	0	0	0	0
4098300	415914	Reg Asset - UT - Naughton U3 Costs	UT	0	0	0	0	0	0	0	0
4098300	415915	Reg Asset - WY - Naughton U3 Costs	WYP	0	0	0	0	0	0	0	0
4098300	415926	Reg Liability - Depreciation Decrease -	OTHER	1,355	0	0	0	0	0	0	1,355
4098300	415927	Reg Liability - Depreciation Decrease De	WA	0	0	0	0	0	0	0	0
4098300	415938	Reg Asset - Carbon Plant Decommissioning	CA	0	0	0	0	0	0	0	0
4098300	425100	Deferred Regulatory Expense	IDU	0	0	0	0	0	0	0	0
4098300	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	-734	0	0	0	0	0	0	-734
4098300	425125	Deferred Coal Cost - Arch	CAEE	0	0	0	0	0	0	0	0
4098300	425205	Misc Def Dr-Prop Damage Repairs	SO	0	0	0	0	0	0	0	0
4098300	425215	Unearned Joint Use Pole Contact Revenu	SNPD	0	0	0	0	0	0	0	0
4098300	425250	TGS Buyout-SG	CAGE	9	0	0	0	2	6	1	0
4098300	425260	Lakeview Buyout-SG	CAGW	0	0	0	0	0	0	0	0
4098300	425280	Joseph Settlement-SG	OTHER	0	0	0	0	0	0	0	0
4098300	425295	BPA Conservation Rate Credit	CAGW	0	0	0	0	0	0	0	0
4098300	425360	Hermiston Swap	CAGW	172	7	126	39	0	0	0	0
4098300	425380	Idaho Customer Balancing Account	OTHER	0	0	0	0	0	0	0	0
4098300	430100	Customer Service / Weatherization	OTHER	-11,137	0	0	0	0	0	0	-11,137
4098300	430111	Reg Asset - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4098300	430112	Reg Asset - Other - Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4098300	430113	Reg Asset - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4098300	430117	Reg Asset - Current DSM	OTHER	0	0	0	0	0	0	0	0



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Twelve Months Ending - June 2020
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4098300	505115	Sales & Use Tax Accrual	SO	-251	-5	-61	-17	-36	-116	-15	0	0
4098300	505125	ACCRUED ROYALTIES	CAEE	3,772	0	0	0	914	2,474	381	2	0
4098300	505140	Purchase Card Trans Provision	SO	0	0	0	0	0	0	0	0	0
4098300	505160	CA PUC Fee	CA	0	0	0	0	0	0	0	0	0
4098300	505170	West Valley Contract Termination Fee Acc	CAGE	0	0	0	0	0	0	0	0	0
4098300	505200	Extraction Tax Paid / Accrued	SE	0	0	0	0	0	0	0	0	0
4098300	505400	Bonus Liability	SO	-73	-1	-18	-5	-10	-34	-5	0	0
4098300	505450	Accrued Payroll Taxes	SO	8,054	161	1,974	557	1,148	3,716	496	2	0
4098300	505500	Federal Income Tax Interest	SO	0	0	0	0	0	0	0	0	0
4098300	505510	PMIVacationBonus Adjustment	JBE	0	0	0	0	0	0	0	0	0
4098300	505600	Sick Leave Vacation & Personal Time	SO	3,101	62	760	215	442	1,431	191	1	0
4098300	505601	Sick Leave Accrual - PMI	JBE	-10	0	-7	-2	0	0	0	0	0
4098300	505700	Accrued Retention Bonus	SO	-963	-19	-236	-67	-137	-444	-59	0	0
4098300	605301	Environmental Liability - Regulated	SO	2,649	53	649	183	378	1,222	163	1	0
4098300	605710	Reverse Accrued Final Reclamation	OTHER	-2,454	0	0	0	0	0	0	0	-2,454
4098300	605715	Trapper Mine Contract Obligation	CAEE	309	0	0	0	75	203	31	0	0
4098300	610000	Coal Mine Development-PMI	JBE	-319	-14	-232	-73	0	0	0	0	0
4098300	610005	Sec 174 94-98 7 99-00 RAR	SO	0	0	0	0	0	0	0	0	0
4098300	610100	PMIDevt Cost Amort	JBE	0	0	0	0	0	0	0	0	0
4098300	610111	PMIBCC Gain/Loss on Assets Disposed	JBE	0	0	0	0	0	0	0	0	0
4098300	610114	PMI EITF Pre-Stripping Costs	JBE	0	0	0	0	0	0	0	0	0
4098300	610115	PMIOverburden Removal	JBE	0	0	0	0	0	0	0	0	0
4098300	610130	781 Shopping Incentive_OR	OR	0	0	0	0	0	0	0	0	0
4098300	610135	SB1149 Costs_OR OTHER	OTHER	0	0	0	0	0	0	0	0	0
4098300	610140	Oregon Rate Refund	OTHER	0	0	0	0	0	0	0	0	0
4098300	610141	WA Rate Refunds	OTHER	0	0	0	0	0	0	0	0	0
4098300	610143	Reg Liability - WA Low Energy Program	WA	-1,013	0	0	-1,013	0	0	0	0	0
4098300	610144	Reg Liability - CA California Alternativ	OTHER	0	0	0	0	0	0	0	0	0
4098300	610145	REG LIAB-DSM	OTHER	-22,500	0	0	0	0	0	0	0	-22,500
4098300	610146	OR Reg Asset/Liability Consolidation	OR	0	0	0	0	0	0	0	0	0
4098300	610148	Reg Liability - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4098300	610149	Reg Liability - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4098300	705210	Property Insurance	SO	0	0	0	0	0	0	0	0	0
4098300	705230	West Valley Lease Reduction - WA	WA	0	0	0	0	0	0	0	0	0
4098300	705231	West Valley Lease Reduction - OR	OR	0	0	0	0	0	0	0	0	0



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	705232	West Valley Lease Reduction - CA	CA	0	0	0	0	0	0	0	0
4098300	705233	West Valley Lease Reduction - ID	IDU	0	0	0	0	0	0	0	0
4098300	705234	West Valley Lease Reduction - WY	WYU	0	0	0	0	0	0	0	0
4098300	705235	West Valley Lease Reduction - UT	UT	0	0	0	0	0	0	0	0
4098300	705240	CA Alternative Rate for Energy Program(C	OTHER	396	0	0	0	0	0	0	396
4098300	705241	Reg Liability - CA California Alternativ	OTHER	59	0	0	0	0	0	0	59
4098300	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	2,227	0	0	0	0	0	0	2,227
4098300	705250	A&G Credit-WA	WA	0	0	0	0	0	0	0	0
4098300	705251	A&G Credit-OR	OR	0	0	0	0	0	0	0	0
4098300	705252	A&G Credit-CA	CA	0	0	0	0	0	0	0	0
4098300	705253	A&G Credit-ID	IDU	0	0	0	0	0	0	0	0
4098300	705254	A&G Credit-WY	WYP	0	0	0	0	0	0	0	0
4098300	705260	March 2006 Transition Plan costs-WA	WA	0	0	0	0	0	0	0	0
4098300	705261	Reg Liability - Sale of renewable Energy	OTHER	0	0	0	0	0	0	0	0
4098300	705262	Reg Liability - Sale of REC's-ID	OTHER	0	0	0	0	0	0	0	0
4098300	705263	Reg Liability - Sale of REC's-WA	OTHER	0	0	0	0	0	0	0	0
4098300	705265	Reg Liab - OR Energy Conservation Charge	OTHER	0	0	0	0	0	0	0	0
4098300	705266	Reg Liability - Energy Savings Assistanc	OTHER	224	0	0	0	0	0	0	224
4098300	705267	Reg Liability - WA Decoupling Mechanism	OTHER	11,768	0	0	0	0	0	0	11,768
4098300	705301	Reg Liability - OR 2010 Protocol Def	OR	0	0	0	0	0	0	0	0
4098300	705305	Reg Liability-CA Gain on Sale of Asset	CA	0	0	0	0	0	0	0	0
4098300	705336	Reg Liability - Sale of Renewable Energy	OTHER	841	0	0	0	0	0	0	841
4098300	705337	Regulatory Liability - Sale of Renewable	OTHER	0	0	0	0	0	0	0	0
4098300	705340	Reg Liability - Excess Income Tax Deferr	OTHER	1,780	0	0	0	0	0	0	1,780
4098300	705341	Reg Liability - Excess Income Tax Deferr	OTHER	-570	0	0	0	0	0	0	-570
4098300	705342	Reg Liability - Excess Income Tax Deferr	OTHER	1,468	0	0	0	0	0	0	1,468
4098300	705343	Reg Liability - Excess Income Tax Deferr	OTHER	132	0	0	0	0	0	0	132
4098300	705344	Reg Liability - Excess Income Tax Deferr	OTHER	461	0	0	0	0	0	0	461
4098300	705345	Reg Liability - Excess Income Tax Deferr	OTHER	-5,322	0	0	0	0	0	0	-5,322
4098300	705400	Reg Liability - OR Injuries & Damages Re	OR	2,164	0	2,164	0	0	0	0	0
4098300	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	-4	0	0	0	0	0	0	-4
4098300	705450	Reg Liability - Property Insurance Reser	CA	798	798	0	0	0	0	0	0
4098300	705451	Reg Liability - OR Property Insurance Re	OR	-1,364	0	-1,364	0	0	0	0	0
4098300	705453	Reg Liability - ID Property Insurance Re	IDU	114	0	0	0	0	114	0	0
4098300	705455	Reg Liability - WY Property Insurance Re	WYP	350	0	0	0	350	0	0	0



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	705500	Reg Liability - Powerdale Decommissionin	UT	0	0	0	0	0	0	0	0
4098300	705514	Regulatory Liability - OR Deferred Exces	OTHER	0	0	0	0	0	0	0	0
4098300	705515	Regulatory Liability - OR Deferred Exces	OTHER	1,291	0	0	0	0	0	0	1,291
4098300	705517	Regulatory Liability - UT Deferred Exces	OTHER	0	0	0	0	0	0	0	0
4098300	705518	Regulatory Liability - WA Deferred Exces	OTHER	0	0	0	0	0	0	0	0
4098300	705519	Regulatory Liability - WA Deferred Exces	OTHER	3,762	0	0	0	0	0	0	3,762
4098300	705521	Regulatory Liability - WY Deferred Exces	OTHER	2,774	0	0	0	0	0	0	2,774
4098300	705522	Regulatory Liability - UT REC's in Rates	OTHER	0	0	0	0	0	0	0	0
4098300	705523	Regulatory Liability - WA RECS in Rates	OTHER	0	0	0	0	0	0	0	0
4098300	705525	Regulatory Liability - OR RECS in Rates	OTHER	0	0	0	0	0	0	0	0
4098300	705526	Regulatory Liability - CA Solar Feed-in	OTHER	0	0	0	0	0	0	0	0
4098300	705527	Regulatory Liability - CA Solar Feed-in	OTHER	-623	0	0	0	0	0	0	-623
4098300	705530	Regulatory Liability - UT Solar Feed-in	OTHER	0	0	0	0	0	0	0	0
4098300	705531	Regulatory Liability - UT Solar Feed-in	OTHER	-2,160	0	0	0	0	0	0	-2,160
4098300	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	0	0	0	0	0	0	0	0
4098300	705600	RegLiability - OR 2012 GRC Giveback	OTHER	0	0	0	0	0	0	0	0
4098300	705700	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0
4098300	715050	Microsoft Software License Liability	SO	0	0	0	0	0	0	0	0
4098300	715100	MCI FOG Wire Lease	WYP	0	0	0	0	0	0	0	0
4098300	715105	MCI FOG Wire Lease	SG	279	4	74	22	41	122	17	0
4098300	715350	Misc. Deferred Credits	SO	0	0	0	0	0	0	0	0
4098300	715720	NW Power Act-WA	OTHER	386	0	0	0	0	0	0	386
4098300	715810	Chehalis WA EFSEC C02 Mitigation Obligat	CAGW	-277	-12	-203	-62	0	0	0	0
4098300	720200	Deferred Comp Plan Benefits-PPL	SO	0	0	0	0	0	0	0	0
4098300	720300	Pension / Retirement (Accrued / Prepaid)	SO	-9	0	-2	-1	-1	-4	-1	0
4098300	720400	Suppl. Exec. Retirement Plan (SERP)	SO	0	0	0	0	0	0	0	0
4098300	720550	Accrued CIC Severance	SO	0	0	0	0	0	0	0	0
4098300	720560	Pension Liability - UMWA Withdrawal Obli	CAEE	0	0	0	0	0	0	0	0
4098300	740100	Post Merger Loss-Reacquired Debt	SNP	582	10	131	37	85	282	37	0
4098300	910245	Contra Receivable from Joint Owners	SO	-506	-10	-124	-35	-72	-233	-31	0
4098300	910530	Injuries and Damages Reserve	SO	0	0	0	0	0	0	0	0
4098300	910560	SMUD Revenue Imputation-UT reg liab	UT	0	0	0	0	0	0	0	0
4098300	910905	Bridger Coal Company Underground Mine Co	JBE	441	19	321	102	0	0	0	0
4098300	910910	PMIBridger Section 471 Adj	JBE	0	0	0	0	0	0	0	0
4098300	920110	PMIWIY Extraction Tax	JBE	659	28	479	152	0	0	0	0



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300 Total			1,248,057	27,891	307,711	98,888	181,793	569,259	75,249	332	-13,065
4099200	105127	Book Depreciation Allocated to Medicare	SCHMDEXP	0	0	0	0	0	0	0	0
4099200	110200	Tax Depletion - Deer Creek	CAEE	0	0	0	0	0	0	0	0
4099200	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION	CAEE	217	0	0	0	53	143	22	0
4099200	120100	Preferred Dividend - PPL	SNP	105	2	24	7	15	51	7	0
4099200	120200	Trapper Mine Dividend Deduction	CAEE	0	0	0	0	0	0	0	0
4099200	130560	MEHC Insurance Services-Receivable	SO	0	0	0	0	0	0	0	0
4099200	130600	Tax Exempt Interest (No AMT)	SO	0	0	0	0	0	0	0	0
4099200	130605	Tax Exempt Interest - CA IOU	CA	0	0	0	0	0	0	0	0
4099200	130910	SPI 404(K) Contribution	SO	0	0	0	0	0	0	0	0
4099200	305100	Amort of Projects-Klamath Engineering	CAGW	0	0	0	0	0	0	0	0
4099200	620100	2004 JCA-Qualified Prod Activities Deduc	SG	0	0	0	0	0	0	0	0
4099200	620101	PMI 2004 JCA-Qualified Prod Activities D	JBE	0	0	0	0	0	0	0	0
4099200	720105	MEDICARE SUBSIDY	SO	0	0	0	0	0	0	0	0
4099200	910900	PMIDepletion	JBE	3,771	161	2,741	868	0	0	0	0
4099200	910918	PMI Overriding Royalty	JBE	0	0	0	0	0	0	0	0
4099200	920105	PMI Tax Exempt Interest Income	JBE	0	0	0	0	0	0	0	0
4099200 Total			4,093	163	2,765	875	68	194	29	0	0
4099300	105101	Capitalized Labor Cost for Powertax Inpu	SO	0	0	0	0	0	0	0	0
4099300	105122	Repair Deduction	SG	166,333	2,489	43,840	13,108	24,344	72,505	9,988	61
4099300	105125	Tax Depreciation	TAXDEPR	832,782	16,199	218,591	45,655	114,562	372,177	47,775	195
4099300	105126	PMITax Depreciation	JBE	4,742	202	3,448	1,092	0	0	0	0
4099300	105137	Capitalized Depreciation	SO	6,684	133	1,638	463	953	3,084	412	2
4099300	1051411	AFUDC - DEBT	SNP	42,832	741	9,669	2,726	6,234	20,746	2,694	13
4099300	1051412	AFUDC - Equity	SNP	86,551	1,497	19,539	5,509	12,597	41,921	5,444	25
4099300	105143	Basis Intangible Difference	SNP	334	6	75	21	49	162	21	0
4099300	105147	Sec 1031 Like Kind Exchange	SO	0	0	0	0	0	0	0	0
4099300	105148	Mine Safety Sec. 179E Election - PPW	CAEE	0	0	0	0	0	0	0	0
4099300	105149	Mine Safety Sec. 179E Election - PMI	JBE	0	0	0	0	0	0	0	0
4099300	105152	Gain/(Loss) on Prop Dispositions	GPS	13,104	261	3,211	907	1,868	6,046	807	4
4099300	105153	Contract Liability Basis Adjustment -Che	CAGW	-277	-12	-203	-62	0	0	0	0
4099300	105165	Coal Mine Development	SE	0	0	0	0	0	0	0	0
4099300	105171	PMI Coal Mine Receding Face (Extension)	JBE	46	2	34	11	0	0	0	0
4099300	105175	Removal Cost (net of salvage)	GPS	66,663	1,330	16,335	4,614	9,502	30,757	4,107	19
4099300	105181	Stm Rts Blundell Geothermal Tax Depr	CAGE	0	0	0	0	0	0	0	0



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	105185	Repair Allowance 3115	DGP	0	0	0	0	0	0	0	0
4099300	105220	Cholla GE Safe Harbor Lease	CAGE	0	0	0	0	0	0	0	0
4099300	1052203	Cholla SHL-NOPA (Lease Amortization)	CAGE	396	0	0	88	271	37	0	0
4099300	105470	Book Gain/Loss on Land Sales	GPS	4,708	94	1,154	326	671	2,172	290	1
4099300	110200	Depletion - Tax Percentage Deduction	CAEE	0	0	0	0	0	0	0	0
4099300	1102051	Tax Percentage Depletion - Deduction	CAEE	107	0	0	26	70	11	0	0
4099300	120105	Willow Wind Account Receivable	WA	0	0	0	0	0	0	0	0
4099300	205025	PMI - Fuel Cost Adjustment	JBE	2,174	93	1,581	501	0	0	0	0
4099300	205200	Coal M&S Inventory Write-Off	SNPD	-562	-18	-151	-36	-59	-271	-28	0
4099300	205205	Inventory Reserve - PMI	JBE	-1,668	-71	-1,213	-384	0	0	0	0
4099300	205411	PMISEC 263A Adjustment	JBE	739	32	537	170	0	0	0	0
4099300	210000	PREPAID IBEW 57 MEDICAL	SO	0	0	0	0	0	0	0	0
4099300	210100	Prepaid Taxes-OR PUC	OR	549	0	549	0	0	0	0	0
4099300	210105	Self Insured Health Benefit	SO	0	0	0	0	0	0	0	0
4099300	210110	Prepaid Taxes-WA UTC	WA	0	0	0	0	0	0	0	0
4099300	210120	Prepaid Taxes-UT PUC	UT	12	0	0	0	0	12	0	0
4099300	210130	Prepaid Taxes-ID PUC	IDU	0	0	0	0	0	0	0	0
4099300	210140	Prepaid Taxes-WY PSC	WYP	0	0	0	0	0	0	0	0
4099300	210150	Prepaid Taxes-CA Property Taxes-GPS allo	GPS	0	0	0	0	0	0	0	0
4099300	210160	Prepaid Taxes-OR Property Taxes-GPS allo	GPS	0	0	0	0	0	0	0	0
4099300	210170	Prepaid Lease-Gadsby Gas Turbine	CAGW	1,014	42	743	228	0	0	0	0
4099300	210175	Prepaid - FSA O&M - East	CAGE	938	0	0	0	209	642	88	1
4099300	210180	OTHER PREPAIDS	SO	-1,405	-28	-344	-97	-200	-648	-87	0
4099300	210185	Prepaid Aircraft Maintenance Costs	SG	253	4	67	20	37	110	15	0
4099300	210190	Prepaid Water Rights	CAGE	0	0	0	0	0	0	0	0
4099300	210195	Prepaid Surety Bond Costs	SO	0	0	0	0	0	0	0	0
4099300	210200	Prepaid Taxes-property taxes	GPS	0	0	0	0	0	0	0	0
4099300	287396	Regulatory Liabilities - Interim Provisi	OTHER	0	0	0	0	0	0	0	0
4099300	287616	Regulatory Assets - Interim Provisions	OTHER	0	0	0	0	0	0	0	0
4099300	305100	Amort of Projects-Klamath Engineering	CAGW	0	0	0	0	0	0	0	0
4099300	310102	Fixed Asset-Book/Tax - IGC	CAEE	0	0	0	0	0	0	0	0
4099300	320210	Research & Exper. Sec. 174 Amort.	SO	0	0	0	0	0	0	0	0
4099300	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	0	0	0	0	0	0	0	0
4099300	320291	Prepaid IBEw 57 Pension Contribution - C	OTHER	0	0	0	0	0	0	0	0
4099300	415110	Def Reg Asset-Transmission Srvc Deposit	SG	85	1	22	7	12	37	5	0



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415120	DEFERRED REG ASSET - FOOTE CREEK CONTRAC	CAGE	0	0	0	0	0	0	0	0
4099300	415200	REG ASSET - OR TRANSPORTATION ELECTRIFIC	OTHER	1,097	0	0	0	0	0	0	1,097
4099300	415260	Reg Asset - Fire Risk Mitigation - CA	OTHER	5,901	0	0	0	0	0	0	5,901
4099300	415300	Hazardous Waste Clean-up Costs	SO	4,684	93	1,148	324	668	2,161	289	1
4099300	415301	Hazardous Waste Clean-up Costs-WA	WA	0	0	0	0	0	0	0	0
4099300	415410	Reg Asset - Energy West Mining	CAEE	4,948	0	0	0	1,199	3,246	500	3
4099300	415411	ContraRA DeerCreekAband CA	CA	-78	-78	0	0	0	0	0	0
4099300	415412	ContraRA DeerCreekAband ID	IDU	-393	0	0	0	0	0	-393	0
4099300	415413	ContraRA DeerCreekAband OR	OR	-1,841	0	-1,841	0	0	0	0	0
4099300	415414	ContraRA DeerCreekAband UT	UT	0	0	0	0	0	0	0	0
4099300	415416	ContraRA DeerCreekAband WY	WYU	-3,100	0	0	0	-3,100	0	0	0
4099300	415417	Contra RA UMWA Pension CA	OTHER	0	0	0	0	0	0	0	0
4099300	415418	Contra RA UMWA Pension ID	OTHER	0	0	0	0	0	0	0	0
4099300	415419	Contra RA UMWA Pension OR	OTHER	0	0	0	0	0	0	0	0
4099300	415420	Contra RA UMWA Pension UT	OTHER	0	0	0	0	0	0	0	0
4099300	415422	Contra RA UMWA Pension WY	OTHER	0	0	0	0	0	0	0	0
4099300	415431	Reg Asset - WA Transportation Electrific	OTHER	147	0	0	0	0	0	0	147
4099300	415501	Cholla Plt Transact Costs- APS Amort - I	IDU	0	0	0	0	0	0	0	0
4099300	415502	Cholla Plt Transact Costs- APS Amort - O	OR	0	0	0	0	0	0	0	0
4099300	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	75	0	0	0	0	0	75	0
4099300	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT	2,200	0	0	0	0	2,200	0	0
4099300	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	800	0	0	0	800	0	0	0
4099300	415545	Reg Asset - WA Merwin Project	OTHER	0	0	0	0	0	0	0	0
4099300	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER	0	0	0	0	0	0	0	0
4099300	415655	CA GHG Allowance	OTHER	3,436	0	0	0	0	0	0	3,436
4099300	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	-83	0	0	0	0	0	0	-83
4099300	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	-28	0	0	0	0	0	0	-28
4099300	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	-13	0	0	0	0	0	0	-13
4099300	415680	Deferred Intervenor Funding Grants-OR	OTHER	570	0	0	0	0	0	0	570
4099300	415700	Reg Liability BPA balancing accounts-OR	OTHER	0	0	0	0	0	0	0	0
4099300	415701	CA Deferred Intervenor Funding	OTHER	2	0	0	0	0	0	0	2
4099300	415703	Goodnoe Hills Liquidation Damages - WY	WYP	0	0	0	0	0	0	0	0
4099300	415705	Reg Liability - Tax Revenue Adjustment -	WYP	0	0	0	0	0	0	0	0
4099300	415720	Reg Asset - Community Solar - OR	OTHER	654	0	0	0	0	0	0	654
4099300	415750	Reg Assets BPA balancing accounts-IDU	OTHER	0	0	0	0	0	0	0	0



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415801	RTO Grid West N/R Allowance	CAGW	0	0	0	0	0	0	0	0
4099300	415803	RTO Grid West N/R Allowance w/o WA	WA	0	0	0	0	0	0	0	0
4099300	415804	OR RTO Grid West N/R	OR	0	0	0	0	0	0	0	0
4099300	415815	Insurance Reserve	SO	0	0	0	0	0	0	0	0
4099300	415821	Contra Pension Reg Asset MMT & CTG _WY	WYP	0	0	0	0	0	0	0	0
4099300	415833	Reg Asset - Pension Settlement - CA	OTHER	499	0	0	0	0	0	0	499
4099300	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER	0	0	0	0	0	0	0	0
4099300	415850	Unrecovered Plant Powerdale	CAGW	0	0	0	0	0	0	0	0
4099300	415851	Powerdale Hydro Decom Reg Asset - CA	CA	0	0	0	0	0	0	0	0
4099300	415852	Powerdale Decommissioning Reg Asset - ID	IDU	0	0	0	0	0	0	0	0
4099300	415853	Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0	0	0	0
4099300	415854	Powerdale Decommissioning Reg Asset - WA	WA	0	0	0	0	0	0	0	0
4099300	415855	Ca - January 2010 Storm Costs	OTHER	0	0	0	0	0	0	0	0
4099300	415856	Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0	0	0	0
4099300	415857	ID - Deferred Overburden Costs	OTHER	0	0	0	0	0	0	0	0
4099300	415858	WY - Deferred Overburden Costs	WYP	0	0	0	0	0	0	0	0
4099300	415859	WY - Deferred Advertising Costs	OTHER	0	0	0	0	0	0	0	0
4099300	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	24	0	0	0	0	0	0	24
4099300	415863	Reg Asset - UT Subscriber Solar Program	UT	210	0	0	0	210	0	0	0
4099300	415865	Reg Asset - Utah MPA	OTHER	0	0	0	0	0	0	0	0
4099300	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	549	0	0	0	0	0	0	549
4099300	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	0	0	0	0	0	0	0	0
4099300	415870	CA Def Excess NPC	OTHER	-1,973	0	0	0	0	0	0	-1,973
4099300	415874	Deferred Excess Net Power Costs - WY 08	OTHER	6,104	0	0	0	0	0	0	6,104
4099300	415875	Deferred Excess Net Power Costs - UT	OTHER	22,672	0	0	0	0	0	0	22,672
4099300	415876	Deferred Excess Net Power Costs - OR	OTHER	0	0	0	0	0	0	0	0
4099300	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	-35	0	0	0	-35	0	0	0
4099300	415879	Reg Asset - WY Liquidation Damages N2	WYP	-6	0	0	0	-6	0	0	0
4099300	415882	Deferral of Renewable Energy Credit - WA	OTHER	252	0	0	0	0	0	0	252
4099300	415884	Reg Asset - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0
4099300	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	-65	0	0	0	0	0	0	-65
4099300	415886	Reg Asset - ID Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0
4099300	415888	Reg Asset - UT Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0
4099300	415892	Deferred Excess Net Power Costs - ID 09	OTHER	5,359	0	0	0	0	0	0	5,359
4099300	415893	OR - MEHC Transition Service Costs	OTHER	0	0	0	0	0	0	0	0



Schedule M

Twelve Months Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415894	Reg Asset - REC Sales Deferral - CA - No	OTHER	0	0	0	0	0	0	0	0
4099300	415896	WA - Chehalis Plant Revenue Requirement	WA	0	0	0	0	0	0	0	0
4099300	415897	Reg Asset MEHC Transition Service Costs	CA	0	0	0	0	0	0	0	0
4099300	415898	Deferred Coal Costs - Naughton Contract	CAEE	0	0	0	0	0	0	0	0
4099300	415900	OR SB 408 Recovery	OTHER	0	0	0	0	0	0	0	0
4099300	415901	Reg Asset - WY Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0
4099300	415903	Reg Asset _ REC Sales Deferral - WA	OTHER	0	0	0	0	0	0	0	0
4099300	415904	Reg Asset - WY REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0
4099300	415905	Reg Asset - OR REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0
4099300	415906	Reg Asset - REC Sales Deferral - OR - No	OTHER	-13	0	0	0	0	0	0	-13
4099300	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER	0	0	0	0	0	0	0	0
4099300	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	OTHER	0	0	0	0	0	0	0	0
4099300	415910	Reg Asset - Naughton Unit #3 Costs	OTHER	0	0	0	0	0	0	0	0
4099300	415917	Reg Asset - Naughton Unit #3 Costs - CA	OTHER	0	0	0	0	0	0	0	0
4099300	415918	Reg Asset - RPS Compliance Purchases	OTHER	0	0	0	0	0	0	0	0
4099300	415920	Reg Asset - Depreciation Increase - ID	IDU	-142	0	0	0	0	-142	0	0
4099300	415921	Reg Asset - Depreciation Increase - UT	UT	-128	0	0	0	-128	0	0	0
4099300	415922	Reg Asset - Depreciation Increase - WY	WYP	-442	0	0	0	-442	0	0	0
4099300	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	-479	0	0	0	0	-479	0	0
4099300	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	-3,445	0	0	0	0	-3,445	0	0
4099300	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	-1,158	0	0	0	-1,158	0	0	0
4099300	415929	Reg Asset - Carbon Decommissioning - CA	CA	894	894	0	0	0	0	0	0
4099300	415930	Reg Asset - Carbon Decommissioning - ID	IDU	0	0	0	0	0	0	0	0
4099300	415931	Reg Asset - Carbon Decommissioning - UT	UT	0	0	0	0	0	0	0	0
4099300	415932	Reg Asset - Carbon Decommissioning - WY	WYP	0	0	0	0	0	0	0	0
4099300	415933	Reg Liability - Contra - Carbon Decommis	IDU	0	0	0	0	0	0	0	0
4099300	415934	Reg Liability - Contra - Carbon Decommis	UT	0	0	0	0	0	0	0	0
4099300	415935	Reg Liability - Contra - Carbon Decommis	WYP	-491	0	0	0	-491	0	0	0
4099300	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	CAGE	0	0	0	0	0	0	0	0
4099300	425100	Deferred Regulatory Expense-IDU	IDU	0	0	0	0	0	0	0	0
4099300	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER	0	0	0	0	0	0	0	0
4099300	425103	Reg Asset - Other Regulatory Assets - Cu	OTHER	0	0	0	0	0	0	0	0
4099300	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	0	0	0	0	0	0	0	0
4099300	425205	Misc Def Dr-Prop Damage Repairs	SO	0	0	0	0	0	0	0	0
4099300	425210	Amort of Debt Disc & Exp	SNP	0	0	0	0	0	0	0	0



Schedule M

Twelve Months Ending - June 2020
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4099300	425215	Unearned Joint Use Pole Contact Revenue	SNPD	12	0	3	1	1	6	1	0	0
4099300	425225	Duke/Hermiston Contract Renegotiation	CAGW	0	0	0	0	0	0	0	0	0
4099300	425295	BPA Conservation Rate Credit	CAGW	0	0	0	0	0	0	0	0	0
4099300	425380	Idaho Customer Balancing Account	OTHER	0	0	0	0	0	0	0	0	0
4099300	425400	UT Kalamath Relicensing Costs	OTHER	-3,751	0	0	0	0	0	0	0	-3,751
4099300	425700	Trojan Special Assessment -DOE-IRS	TROJD	0	0	0	0	0	0	0	0	0
4099300	425800	Allowance for Doubtful A/C-Grid West W/O	CAGW	0	0	0	0	0	0	0	0	0
4099300	430100	Customer Service / Weatherization	OTHER	0	0	0	0	0	0	0	0	0
4099300	430110	Reg Asset balance reclass	OTHER	-22,500	0	0	0	0	0	0	0	-22,500
4099300	430111	Reg Asset - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4099300	430112	Reg Asset - Other - Balance Reclass	OTHER	1,854	0	0	0	0	0	0	0	1,854
4099300	430113	Reg Asset - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4099300	505115	Sales & Use Tax Accrual	SO	0	0	0	0	0	0	0	0	0
4099300	505125	Accrued Royalties	CAEE	0	0	0	0	0	0	0	0	0
4099300	505140	Purchase Card Trans Provision	SO	0	0	0	0	0	0	0	0	0
4099300	505170	West Valley Contract Termination Fee Acc	CAGE	0	0	0	0	0	0	0	0	0
4099300	505400	Bonus Liability	SO	0	0	0	0	0	0	0	0	0
4099300	505510	Vacation Accrual - PMI	JBE	92	4	67	21	0	0	0	0	0
4099300	505520	PMI Bonus Accrual	JBE	0	0	0	0	0	0	0	0	0
4099300	505600	IGC Vacation Accrual	SO	0	0	0	0	0	0	0	0	0
4099300	605101	Trojan Decommissioning Costs - WA	WA	0	0	0	0	0	0	0	0	0
4099300	605102	Trojan Decommissioning Costs - OR	OR	0	0	0	0	0	0	0	0	0
4099300	605710	Reverse Accrued Final Reclamation	OTHER	0	0	0	0	0	0	0	0	0
4099300	610000	PMI Coal Mine Development	JBE	0	0	0	0	0	0	0	0	0
4099300	610100	PMIDEVT COST AMORT	JBE	-562	-24	-409	-129	0	0	0	0	0
4099300	6101001	AMORT NOPAS 99-00 RAR	SO	64	1	16	4	9	30	4	0	0
4099300	610110	Ptax NOPAs	SO	0	0	0	0	0	0	0	0	0
4099300	610111	Bridger Coal Company Gain/Loss on Assets	JBE	-112	-5	-81	-26	0	0	0	0	0
4099300	610114	PMI EITF Pre Stripping Costs	JBE	2,648	113	1,925	610	0	0	0	0	0
4099300	610130	781 Shopping Incentive_OR	OTHER	0	0	0	0	0	0	0	0	0
4099300	610135	SB1149 Costs_OR OTHER	OTHER	0	0	0	0	0	0	0	0	0
4099300	610140	OR Rate Refunds	OTHER	0	0	0	0	0	0	0	0	0
4099300	610141	WA Rate Refunds	OTHER	0	0	0	0	0	0	0	0	0
4099300	610143	REG LIABILITY - WA LOW ENERGY PROGRAM	WA	0	0	0	0	0	0	0	0	0
4099300	610145	REG LIAB-DSM	OTHER	0	0	0	0	0	0	0	0	0



Schedule M

Twelve Months Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	610146	OR Reg Asset/Liability Consolidation	OR	174	0	174	0	0	0	0	0
4099300	610148	Reg Liability - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4099300	610149	Reg Liability - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4099300	705200	Oregon Gain on Sale of Halsey-OR	OTHER	0	0	0	0	0	0	0	0
4099300	705210	Property Insurance(Injuries & Damages)	SO	0	0	0	0	0	0	0	0
4099300	705232	CA West Valley Lease Reduction	CA	0	0	0	0	0	0	0	0
4099300	705233	West Valley Lease Reduction - ID	IDU	0	0	0	0	0	0	0	0
4099300	705234	West Valley Lease Reduction - WY	WYP	0	0	0	0	0	0	0	0
4099300	705235	UT West Valley Lease Reduction	UT	0	0	0	0	0	0	0	0
4099300	705250	A&G Credit - WA	WA	0	0	0	0	0	0	0	0
4099300	705251	A&G Credit-OR	OR	0	0	0	0	0	0	0	0
4099300	705252	A&G Credit-CA	CA	0	0	0	0	0	0	0	0
4099300	705253	A&G Credit - ID	IDU	0	0	0	0	0	0	0	0
4099300	705254	A&G Credit - WY	WYP	0	0	0	0	0	0	0	0
4099300	705261	Reg Liability - Sale of Renewable Energy	OTHER	-89	0	0	0	0	0	0	-89
4099300	705265	Reg Liab - OR Energy Conservation Charge	OTHER	-107	0	0	0	0	0	0	-107
4099300	705300	Reg. Liability - Deferred Benefit_Arch S	CAEE	0	0	0	0	0	0	0	0
4099300	705305	Reg Liability-CA Gain on Sale of Asset	CA	0	0	0	0	0	0	0	0
4099300	705310	Reg Liability-UT Gain on Sale of Asset	UT	0	0	0	0	0	0	0	0
4099300	705320	Reg Liability-ID Gain on Sale of Asset	IDU	0	0	0	0	0	0	0	0
4099300	705330	Reg Liability-WY Gain on Sale of Asset	WYP	0	0	0	0	0	0	0	0
4099300	705337	Reg Liability - Sale of Renewable Energy	OTHER	-12	0	0	0	0	0	0	-12
4099300	705454	Reg Liability - UT Property Insurance Re	UT	-1,837	0	0	0	0	-1,837	0	0
4099300	705534	Regulatory Liability - OR Asset Sale Gai	OTHER	0	0	0	0	0	0	0	0
4099300	705537	Regulatory Liability - Other Reg Liabili	OTHER	0	0	0	0	0	0	0	0
4099300	705700	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0
4099300	705755	Reg Liability - Non current Reclass - Ot	OTHER	65	0	0	0	0	0	0	65
4099300	715050	Microsoft Software License Liability	SO	0	0	0	0	0	0	0	0
4099300	715100	University of WY Contract Amort.	WYP	0	0	0	0	0	0	0	0
4099300	715350	Misc Deferred Credits	SO	0	0	0	0	0	0	0	0
4099300	715800	Redding Renegotiated Contract	CAGW	0	0	0	0	0	0	0	0
4099300	720100	FAS 106 Accruals	SO	0	0	0	0	0	0	0	0
4099300	720200	Deferred Comp Plan Benefits-PPL	SO	2,104	42	515	146	300	971	130	1
4099300	720300	PENSION / RETIREMENT ACCRUAL - CASH BASI	SO	0	0	0	0	0	0	0	0
4099300	720400	SUPPL. EXEC. RETIREMENT PLAN (SERP)	SO	0	0	0	0	0	0	0	0



Schedule M

Twelve Months Ending - June 2020
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4099300	720500	Severance Accrual	SO	242	5	59	17	35	112	15	0	0
4099300	720550	Accrued CIC Severance	SO	0	0	0	0	0	0	0	0	0
4099300	740100	Post Merger Loss-Reacquired Debt	SNP	0	0	0	0	0	0	0	0	0
4099300	910240	190LEGAL RESERVE	SO	0	0	0	0	0	0	0	0	0
4099300	910530	Injuries and Damages Reserve	SO	11,791	235	2,889	816	1,681	5,440	726	3	0
4099300	910560	283SMUD REVENUE IMPUTATION-UT REG LIAB	OTHER	0	0	0	0	0	0	0	0	0
4099300	910905	PMI Underground Mine Cost Depletion	JBE	0	0	0	0	0	0	0	0	0
4099300	910925	CA Refund	OTHER	0	0	0	0	0	0	0	0	0
4099300	920110	PMI WY Extraction Tax	JBE	0	0	0	0	0	0	0	0	0
4099300 Total				1,264,375	24,279	323,587	76,561	170,387	558,724	72,304	328	20,576
Grand Total				2,519,562	52,394	634,835	176,544	352,674	1,129,549	147,765	661	7,511
Total Schedule M Additions				1,251,094	27,953	308,482	99,107	182,219	570,632	75,433	333	-13,065
Total Schedule M Deductions				1,268,468	24,442	326,353	77,436	170,455	558,918	72,333	328	20,576
Total Schedule M				-17,375	3,511	-17,870	21,671	11,764	11,714	3,100	5	-33,641

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



Deferred Income Tax Expense

Twelve Months Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	100105	190FAS 109 DEF TAX LIAB WA-NUTIL	WA	0	0	0	0	0	0	0	0
4101000	105101	Capitalized Labor Cost for Powertax Inpu	SO	0	0	0	0	0	0	0	0
4101000	105121	282PMI Book Depreciation	CAEW	0	0	0	0	0	0	0	0
4101000	105122	Repair Deduction	SG	40,896	612	10,779	3,223	5,985	17,827	2,456	15
4101000	105125	Tax Depreciation	TAXDEPR	204,753	3,983	53,744	11,225	28,167	91,506	11,746	48
4101000	105126	282DIT PMIDepreciation-Tax	JBE	1,166	50	848	268	0	0	0	0
4101000	105137	Capitalized Depreciation	SO	1,643	33	403	114	234	758	101	0
4101000	105141	AFUDC Debt	SNP	10,531	182	2,377	670	1,533	5,101	662	3
4101000	1051411	AFUDC Equity	SNP	21,280	368	4,804	1,355	3,097	10,307	1,338	6
4101000	105143	282Basis Intangible Difference	SNP	82	1	19	5	12	40	5	0
4101000	105147	Sec 1031 Like Kind Exchange	SO	0	0	0	0	0	0	0	0
4101000	105148	Mine Safety Sec. 179E Election - PPW	CAEE	0	0	0	0	0	0	0	0
4101000	105149	Mine Safety Sec. 179E Election - PMI	JBE	0	0	0	0	0	0	0	0
4101000	105152	Gain / (Loss) on Prop. Disposition	GPS	3,222	64	789	223	459	1,487	198	1
4101000	105153	Contract Liability Basis Adjustment -Che	CAGW	-68	-3	-50	-15	0	0	0	0
4101000	105165	Coal Mine Development	SE	0	0	0	0	0	0	0	0
4101000	105170	Coal Mine Extension	SE	0	0	0	0	0	0	0	0
4101000	105171	PMI Coal Mine Extension Costs	JBE	11	0	8	3	0	0	0	0
4101000	105175	Cost of Removal	GPS	16,390	327	4,016	1,134	2,336	7,562	1,010	5
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	CAGE	97	0	0	0	22	67	9	0
4101000	105470	282Book Gain/Loss on Land Sales	GPS	1,157	23	284	80	165	534	71	0
4101000	110200	IGC Tax Percentage Depletion Deduct	CAEE	0	0	0	0	0	0	0	0
4101000	110205	SRC Tax Percentage Depletion Deduct	CAEE	26	0	0	0	6	17	3	0
4101000	1102051	Tax Percentage Depletion - Deduction (BI	CAEE	0	0	0	0	0	0	0	0
4101000	120105	Willow Wind Account Receivable	WA	0	0	0	0	0	0	0	0
4101000	205025	PMI-Fuel Cost Adjustment	JBE	535	23	389	123	0	0	0	0
4101000	205200	M&S INVENTORY WRITE-OFF	SNPD	-138	-4	-37	-9	-14	-67	-7	0
4101000	205205	Inventory Reserve - PMI	JBE	-410	-18	-298	-94	0	0	0	0
4101000	205411	190PMISec263A	JBE	182	8	132	42	0	0	0	0
4101000	210100	283OR PUC Prepaid Taxes	OR	135	0	135	0	0	0	0	0
4101000	210120	283UT PUC Prepaid Taxes	UT	3	0	0	0	0	3	0	0
4101000	210130	283ID PUC Prepaid Taxes	IDU	0	0	0	0	0	0	0	0
4101000	210140	283WY PSC Prepaid Taxes	WYP	0	0	0	0	0	0	0	0
4101000	210170	Prepaid - FSA O&M - West	CAGW	249	10	183	56	0	0	0	0



Deferred Income Tax Expense

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Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4101000	210175	Prepaid - FSA O&M - East	CAGE	231	0	0	0	51	158	22	0	0
4101000	210180	283Prepaid Membership Fees-EEI WSCC	SO	-345	-7	-85	-24	-49	-159	-21	0	0
4101000	210185	Prepaid Aircraft Maintenance Costs	SG	62	1	16	5	9	27	4	0	0
4101000	210190	Prepaid Water Rights	CAGE	0	0	0	0	0	0	0	0	0
4101000	210195	Prepaid Surety Bond Costs	SO	0	0	0	0	0	0	0	0	0
4101000	287396	Regulatory Liabilities - Interim Provisi	OTHER	0	0	0	0	0	0	0	0	0
4101000	287616	Regulatory Assets - Interim Provisions	OTHER	0	0	0	0	0	0	0	0	0
4101000	320210	190R&E Expense Sec174 Deduction	SO	0	0	0	0	0	0	0	0	0
4101000	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	0	0	0	0	0	0	0	0	0
4101000	320291	Prepaid IBEw 57 Pension Contribution - C	OTHER	0	0	0	0	0	0	0	0	0
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	SG	21	0	6	2	3	9	1	0	0
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	CAGE	0	0	0	0	0	0	0	0	0
4101000	415200	REG ASSET - OR TRANSPORTATION ELECTRIFIC	OTHER	270	0	0	0	0	0	0	0	270
4101000	415260	Reg Asset - Fire Risk Mitigation - CA	OTHER	1,451	0	0	0	0	0	0	0	1,451
4101000	415300	283Hazardous Waste/Environmental Cleanup	SO	1,152	23	282	80	164	531	71	0	0
4101000	415406	Reg Asset Utah ECAM	OTHER	0	0	0	0	0	0	0	0	0
4101000	415410	Reg Asset - Energy West Mining	CAEE	1,217	0	0	0	295	798	123	1	0
4101000	415411	ContraRA DeerCreekAband CA	CA	-19	-19	0	0	0	0	0	0	0
4101000	415412	ContraRA DeerCreekAband ID	IDU	-97	0	0	0	0	0	-97	0	0
4101000	415413	ContraRA DeerCreekAband OR	OR	-453	0	-453	0	0	0	0	0	0
4101000	415414	ContraRA DeerCreekAband UT	UT	0	0	0	0	0	0	0	0	0
4101000	415416	ContraRA DeerCreekAband WY	WYU	-762	0	0	0	-762	0	0	0	0
4101000	415417	Contra RA UMWA Pension CA	OTHER	0	0	0	0	0	0	0	0	0
4101000	415418	Contra RA UMWA Pension ID	OTHER	0	0	0	0	0	0	0	0	0
4101000	415419	Contra RA UMWA Pension OR	OTHER	0	0	0	0	0	0	0	0	0
4101000	415420	Contra RA UMWA Pension UT	OTHER	0	0	0	0	0	0	0	0	0
4101000	415422	Contra RA UMWA Pension WY	OTHER	0	0	0	0	0	0	0	0	0
4101000	415431	Reg Asset - WA Transportation Electric	OTHER	36	0	0	0	0	0	0	0	36
4101000	415501	Cholla Plt Transact Costs- APS Amort - I	IDU	0	0	0	0	0	0	0	0	0
4101000	415502	Cholla Plt Transact Costs- APS Amort - O	OR	0	0	0	0	0	0	0	0	0
4101000	415530	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	18	0	0	0	0	0	18	0	0
4101000	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT	541	0	0	0	0	541	0	0	0
4101000	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	197	0	0	0	197	0	0	0	0
4101000	415545	Reg Asset - WA Merwin Project	OTHER	0	0	0	0	0	0	0	0	0



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(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415585	Reg Asset - OR Sch 203 - Black Cap	0	0	0	0	0	0	0	0	0
4101000	415655	CA GHG Allowance	845	0	0	0	0	0	0	0	845
4101000	415675	Reg Asset - UT - Deferred Stock Redempti	-20	0	0	0	0	0	0	0	-20
4101000	415676	Reg Asset - WY - Deferred Stock Redempti	-7	0	0	0	0	0	0	0	-7
4101000	415677	Reg Asset - Pref Stock Redemp Loss WA	-3	0	0	0	0	0	0	0	-3
4101000	415680	190Def Intervenor Funding Grants-OR	140	0	0	0	0	0	0	0	140
4101000	415700	190Reg Liabs BPA balancing accounts-OR	0	0	0	0	0	0	0	0	0
4101000	415701	CA Deferred Intervenor Funding	0	0	0	0	0	0	0	0	0
4101000	415720	Reg Asset - Community Solar - OR	161	0	0	0	0	0	0	0	161
4101000	415815	Insurance Reserve	0	0	0	0	0	0	0	0	0
4101000	415821	Contra Pension Reg Asset MMT & CTG WY	0	0	0	0	0	0	0	0	0
4101000	415833	Reg Asset - Pension Settlement - CA	123	0	0	0	0	0	0	0	123
4101000	415845	Reg Asset - OR Sch 94 Distribution Safet	0	0	0	0	0	0	0	0	0
4101000	415850	Unrecovered Plant Powerdale	0	0	0	0	0	0	0	0	0
4101000	415851	Powerdale Hydro Decom Reg Asset - CA	0	0	0	0	0	0	0	0	0
4101000	415862	Reg Asset - CA Mobile Home Park Conversi	6	0	0	0	0	0	0	0	6
4101000	415863	Reg Asset - UT Subscriber Solar Program	52	0	0	0	0	52	0	0	0
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	135	0	0	0	0	0	0	0	135
4101000	415869	Reg Asset - CA Deferred Net Power Costs	0	0	0	0	0	0	0	0	0
4101000	415870	Deferred Excess Net Power Costs CA	-485	0	0	0	0	0	0	0	-485
4101000	415874	Deferred Excess Net Power Costs - WY 09	1,501	0	0	0	0	0	0	0	1,501
4101000	415875	Deferred Excess Net Power Costs - UT	5,574	0	0	0	0	0	0	0	5,574
4101000	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	-9	0	0	0	0	-9	0	0	0
4101000	415879	Reg Asset - WY Liquidation Damages N2	-1	0	0	0	-1	0	0	0	0
4101000	415882	Deferral of Renewable Energy Credit - WA	62	0	0	0	0	0	0	0	62
4101000	415884	Reg Asset - Current Reclass - Other	0	0	0	0	0	0	0	0	0
4101000	415885	Reg Asset - Noncurrent Reclass - Other	-16	0	0	0	0	0	0	0	-16
4101000	415886	Reg Asset - ID Deferred Excess Net Power	0	0	0	0	0	0	0	0	0
4101000	415888	Reg Asset - UT Deferred Excess Net Power	0	0	0	0	0	0	0	0	0
4101000	415892	Deferred Excess Net Power Costs - ID 09	1,318	0	0	0	0	0	0	0	1,318
4101000	415894	Reg Asset - REC Sales Deferral - CA - No	0	0	0	0	0	0	0	0	0
4101000	415900	OR SB 408 Recovery	0	0	0	0	0	0	0	0	0
4101000	415901	Reg Asset - WY Deferred Excess Net Power	0	0	0	0	0	0	0	0	0
4101000	415903	Reg Asset _ REC Sales Deferral - WA	0	0	0	0	0	0	0	0	0



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415904	Reg Asset - WY REC's in Rates - Current	0	0	0	0	0	0	0	0	0
4101000	415905	Reg Asset - OR REC's in Rates - Current	0	0	0	0	0	0	0	0	0
4101000	415906	Reg Asset - REC Sales Deferral - OR - No	-3	0	0	0	0	0	0	0	-3
4101000	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	0	0	0	0	0	0	0	0	0
4101000	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	0	0	0	0	0	0	0	0	0
4101000	415910	Reg Asset - Naughton Unit #3 Costs	0	0	0	0	0	0	0	0	0
4101000	415917	Reg Asset - Naughton Unit #3 Costs - CA	0	0	0	0	0	0	0	0	0
4101000	415918	Reg Asset - RPS Compliance Purchases	0	0	0	0	0	0	0	0	0
4101000	415920	Reg Asset - Depreciation Increase - ID	-35	0	0	0	0	0	-35	0	0
4101000	415921	Reg Asset - Depreciation Increase - UT	-31	0	0	0	0	-31	0	0	0
4101000	415922	Reg Asset - Depreciation Increase - WY	-109	0	0	0	-109	0	0	0	0
4101000	415923	Reg Asset - Carbon Unrecovered Plant - I	-118	0	0	0	0	0	-118	0	0
4101000	415924	Reg Asset - Carbon Unrecovered Plant - U	-847	0	0	0	0	-847	0	0	0
4101000	415925	Reg Asset - Carbon Unrecovered Plant - W	-285	0	0	0	-285	0	0	0	0
4101000	415929	Reg Asset - Carbon Decommissioning - CA	220	220	0	0	0	0	0	0	0
4101000	415930	Reg Asset - Carbon Decommissioning - ID	0	0	0	0	0	0	0	0	0
4101000	415931	Reg Asset - Carbon Decommissioning - UT	0	0	0	0	0	0	0	0	0
4101000	415932	Reg Asset - Carbon Decommissioning - WY	0	0	0	0	0	0	0	0	0
4101000	415933	Reg Liability - Contra - Carbon Decommis	0	0	0	0	0	0	0	0	0
4101000	415934	Reg Liability - Contra - Carbon Decommis	0	0	0	0	0	0	0	0	0
4101000	415935	Reg Liability - Contra - Carbon Decommis	-121	0	0	0	-121	0	0	0	0
4101000	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	0	0	0	0	0	0	0	0	0
4101000	425100	190Deferred Regulatory Expense-IDU	0	0	0	0	0	0	0	0	0
4101000	425102	Reg Asset - CA GreenHouse Gas Allowance	0	0	0	0	0	0	0	0	0
4101000	425103	Reg Asset - Other Regulatory Assets - Cu	0	0	0	0	0	0	0	0	0
4101000	425104	Reg Asset - OR Asset Sale Gain Giveback	0	0	0	0	0	0	0	0	0
4101000	425215	283Unearned Joint Use Pole Contact Revnu	3	0	1	0	0	1	0	0	0
4101000	425225	Duke/Hermiston Contract Renegotiation	0	0	0	0	0	0	0	0	0
4101000	425295	BPA Conservation Rate Credit	0	0	0	0	0	0	0	0	0
4101000	425400	UT Kalamath Relicensing Costs	-922	0	0	0	0	0	0	0	-922
4101000	430110	Reg Asset Balance Reclass	-5,532	0	0	0	0	0	0	0	-5,532
4101000	430111	Reg Assets - SB 1149 Balance Reclass	0	0	0	0	0	0	0	0	0
4101000	430112	Reg Asset - Other - Balance Reclass	456	0	0	0	0	0	0	0	456
4101000	430113	Reg Asset - Def NPC Balance Reclass	0	0	0	0	0	0	0	0	0



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	505510	190PMI Vacation/Bonus	JBE	23	1	16	5	0	0	0	0
4101000	505600	190Vacation Sickleave & PT Accrual	SO	0	0	0	0	0	0	0	0
4101000	605101	Trojan Decommissioning Costs - WA	WA	0	0	0	0	0	0	0	0
4101000	605102	Trojan Decommissioning Costs - OR	OR	0	0	0	0	0	0	0	0
4101000	610100	283PMI AMORT DEVELOPMENT	JBE	-138	-6	-100	-32	0	0	0	0
4101000	6101001	190NOPA 103-99-00 RAR	SO	16	0	4	1	2	7	1	0
4101000	610111	283PMI SALE OF ASSETS	JBE	-28	-1	-20	-6	0	0	0	0
4101000	610114	PMI EITF Pre stripping Cost	JBE	651	28	473	150	0	0	0	0
4101000	610143	283Reg Liability-WA Low Energy Program	WA	0	0	0	0	0	0	0	0
4101000	610146	190OR Reg Asset/Liability Consol	OR	43	0	43	0	0	0	0	0
4101000	705200	190OR Gain on Sale of Halsey-OR	OTHER	0	0	0	0	0	0	0	0
4101000	705210	190Property Insurance	SO	0	0	0	0	0	0	0	0
4101000	705261	Reg Liability - Sale of Renewable Energy	OTHER	-22	0	0	0	0	0	0	-22
4101000	705265	Reg Liab - OR Energy Conservation Charge	OTHER	-26	0	0	0	0	0	0	-26
4101000	705300	Reg. Liability - Deferred Benefit_Arch S	CAEE	0	0	0	0	0	0	0	0
4101000	705305	Reg Liability-CA Gain on Sale of Asset	CA	0	0	0	0	0	0	0	0
4101000	705337	Reg Liability - Sale of Renewable Energy	OTHER	-3	0	0	0	0	0	0	-3
4101000	705454	Reg Liability - UT Property Insurance Re	UT	-452	0	0	0	0	-452	0	0
4101000	705534	Regulatory Liability - OR Asset Sale Gai	OTHER	0	0	0	0	0	0	0	0
4101000	705537	Regulatory Liability - Other Reg Liabili	OTHER	0	0	0	0	0	0	0	0
4101000	705700	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0
4101000	705755	Reg Liability - Non current Reclass - Ot	OTHER	16	0	0	0	0	0	0	16
4101000	715800	190Redding Contract	CAGW	0	0	0	0	0	0	0	0
4101000	720200	190Deferred Compensation Payout	SO	517	10	127	36	74	239	32	0
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	0	0	0	0	0	0	0	0
4101000	720500	190Severance	SO	60	1	15	4	8	27	4	0
4101000	910530	190Injuries & Damages	SO	2,899	58	710	201	413	1,338	179	1
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	OTHER	0	0	0	0	0	0	0	0
4101000 Total				310,867	5,969	79,559	18,824	41,892	137,371	17,777	81
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	OTHER	326	0	0	0	0	0	0	326
4111000	105100	190CAPITALIZED LABOR COSTS	SO	-1,403	-28	-344	-97	-200	-647	-86	0
4111000	105112	Non-Protected PP&E EDIT - UT	UT	0	0	0	0	0	0	0	0
4111000	1051151	Depreciation Flow-Through - CA	CA	-519	-519	0	0	0	0	0	0
4111000	1051152	Depreciation Flow-Through - FERC	FERC	-300	0	0	0	0	0	0	-300



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FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	1051153	Depreciation Flow-Through - ID	IDU	-730	0	0	0	0	-730	0	0
4111000	1051154	Depreciation Flow-Through - OR	OR	-5,027	0	-5,027	0	0	0	0	0
4111000	1051155	Depreciation Flow-Through - OTHER	OTHER	-1,266	0	0	0	0	0	0	-1,266
4111000	1051156	Depreciation Flow-Through - UT	UT	-5,089	0	0	0	-5,089	0	0	0
4111000	1051157	Depreciation Flow-Through - WA	WA	-702	0	0	-702	0	0	0	0
4111000	1051158	Depreciation Flow-Through - WYP	WYP	-1,866	0	0	0	-1,866	0	0	0
4111000	1051159	Depreciation Flow-Through - WYU	WYU	-355	0	0	0	-355	0	0	0
4111000	1051171	Protected PP&E EDIT - PMI - CA - Fed Onl	CA	-21	-21	0	0	0	0	0	0
4111000	1051172	Protected PP&E EDIT - PMI - UFERC - Fed	FERC	0	0	0	0	0	0	0	0
4111000	1051173	Protected PP&E EDIT - PMI - ID - Fed Onl	IDU	-90	0	0	0	0	-90	0	0
4111000	1051174	Protected PP&E EDIT - PMI - OR - Fed Onl	OR	-352	0	-352	0	0	0	0	0
4111000	1051175	Protected PP&E EDIT - PMI - UT - Fed Onl	UT	-590	0	0	0	-590	0	0	0
4111000	1051176	Protected PP&E EDIT - PMI - WA - Fed Onl	WA	-320	0	0	-320	0	0	0	0
4111000	1051177	Protected PP&E EDIT - PMI - WYP - Fed On	WYP	-237	0	0	0	-237	0	0	0
4111000	105120	Book Depreciation	SCHMDEXP	-244,001	-4,968	-58,045	-16,807	-37,299	-111,648	-15,160	-74
4111000	105121	282DIT PMIDepreciation-Book	JBE	-4,008	-171	-2,914	-923	0	0	0	0
4111000	105123	Sec 481a Adj- Repair Deduction	SG	2,747	41	724	217	402	1,198	165	1
4111000	105130	CIAC	CIAC	-32,208	-1,021	-8,651	-2,042	-3,366	-15,510	-1,617	0
4111000	105140	Highway Relocation	SNPD	-583	-18	-157	-37	-61	-281	-29	0
4111000	105142	Avoided Costs	SNP	-20,750	-359	-4,684	-1,321	-3,020	-10,050	-1,305	-6
4111000	105146	Capitalization of Test Energy	SG	-1,016	-15	-268	-80	-149	-443	-61	0
4111000	105220	282CHOLLA TAX LEASE	CAGE	-340	0	0	0	-76	-233	-32	0
4111000	105471	UT Kalamath Relicensing Costs	OTHER	0	0	0	0	0	0	0	0
4111000	110100	283BOOK COST DEPLETION ADDBACK	CAEE	0	0	0	0	0	0	0	0
4111000	205100	190COAL PILE INVENTORY	CAEE	0	0	0	0	0	0	0	0
4111000	205210	ERC (Emission Reduction Credit) Impairme	CAEE	0	0	0	0	0	0	0	0
4111000	210200	283Prepaid Taxes-Property Taxes	GPS	704	14	173	49	100	325	43	0
4111000	220100	190Bad Debt Allowance	BADDEBT	-1,042	-66	-401	-120	-132	-289	-34	0
4111000	2874941	190Idaho ITC Credits	SO	0	0	0	0	0	0	0	0
4111000	320282	Reg Asset - Post-Retirement Settlement L	UT	72	0	0	0	0	72	0	0
4111000	320283	Reg Asset - Post-Retirement Settlement L	WYU	-3	0	0	0	-3	0	0	0
4111000	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	-310	0	0	0	0	0	0	-310
4111000	415301	190Hazardous Waste/Environmental-WA	WA	-30	0	0	-30	0	0	0	0
4111000	415406	Reg Asset Utah ECAM	OTHER	0	0	0	0	0	0	0	0



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4111000	415423	Contra PP&E Deer Creek	CAEE	0	0	0	0	0	0	0	0
4111000	415424	Contra Reg Asset - Deer Creek Abandonmen	CAEE	-863	0	0	0	-209	-566	-87	0
4111000	415425	Contra Reg Asset - UMWA Pension	OTHER	0	0	0	0	0	0	0	0
4111000	415430	Reg Asset - CA - Transportation Electri	OTHER	14	0	0	0	0	0	0	14
4111000	415500	283Cholla Plt Trans-APS Amort	CAGE	0	0	0	0	0	0	0	0
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA	-13	0	0	-13	0	0	0	0
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	WYP	-7	0	0	0	-7	0	0	0
4111000	415703	Goodnoe Hills Liquidation Damages - WY	WYP	-5	0	0	0	-5	0	0	0
4111000	415704	Reg Liability - Tax Revenue Adjustment -	UT	0	0	0	0	0	0	0	0
4111000	415705	Reg Liability - Tax Revenue Adjustment -	WYP	0	0	0	0	0	0	0	0
4111000	415710	Reg Liability - WA - Accelerated Depreci	WA	-3,101	0	0	-3,101	0	0	0	0
4111000	415803	RTO Grid West N/R Writeoff WA	WA	0	0	0	0	0	0	0	0
4111000	415804	RTO Grid West Notes Receivable-OR	OR	0	0	0	0	0	0	0	0
4111000	415806	RTO Grid West N/R Writeoff ID	IDU	0	0	0	0	0	0	0	0
4111000	415822	Reg Asset _ Pension MMT -UT	UT	0	0	0	0	0	0	0	0
4111000	415828	Reg Asset Post Retirement MMT - WY	WYP	0	0	0	0	0	0	0	0
4111000	415829	Reg Asset - Post - Ret MMT -UT	UT	0	0	0	0	0	0	0	0
4111000	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	0	0	0	0	0	0	0	0
4111000	415841	Reg Asset - Emergency Service Programs -	OTHER	-153	0	0	0	0	0	0	-153
4111000	415852	Powerdale Decommissioning Reg Asset - ID	IDU	-5	0	0	0	0	0	-5	0
4111000	415853	Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0	0	0	0
4111000	415854	Powerdale Decommissioning Reg Asset - WA	WA	0	0	0	0	0	0	0	0
4111000	415855	CA - January 2010 Storm Costs	OTHER	-278	0	0	0	0	0	0	-278
4111000	415856	Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0	0	0	0
4111000	415857	ID - Deferred Overburden Costs	OTHER	11	0	0	0	0	0	0	11
4111000	415858	WY - Deferred Overburden Costs	WYP	32	0	0	0	32	0	0	0
4111000	415859	WY - Deferred Advertising Costs	WYP	0	0	0	0	0	0	0	0
4111000	415865	Reg Asset - UT MPA	OTHER	0	0	0	0	0	0	0	0
4111000	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER	0	0	0	0	0	0	0	0
4111000	415868	Reg Asset - UT - Solar Incentive Program	OTHER	310	0	0	0	0	0	0	310
4111000	415876	Deferred Excess Net PowerCosts - OR	OTHER	-162	0	0	0	0	0	0	-162
4111000	415881	Deferral of Renewable Energy Credit - UT	OTHER	-197	0	0	0	0	0	0	-197
4111000	415883	Deferral of Renewable Energy Credit - WY	OTHER	-95	0	0	0	0	0	0	-95
4111000	415890	ID MEHC 2006 Transition Costs	IDU	0	0	0	0	0	0	0	0



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4111000	415891	WY - 2006 Transition Severance Costs	0	0	0	0	0	0	0	0	0
4111000	415893	OR - MEHC Transition Service Costs	0	0	0	0	0	0	0	0	0
4111000	415895	OR_RCAC SEP-DEC 07 DEFERRED	0	0	0	0	0	0	0	0	0
4111000	415896	WA - Chehalis Plant Revenue Requirement	0	0	0	0	0	0	0	0	0
4111000	415897	Reg Asset MEHC Transition Service Costs	0	0	0	0	0	0	0	0	0
4111000	415898	Deferred Coal Costs - Naughton Contract	0	0	0	0	0	0	0	0	0
4111000	415902	Reg Asset - UT REC's in Rates - Current	0	0	0	0	0	0	0	0	0
4111000	415911	Contra Reg Asset - Naughton Unit #3 - CA	0	0	0	0	0	0	0	0	0
4111000	415912	Contra Reg Asset - Naughton Unit #3 - OR	0	0	0	0	0	0	0	0	0
4111000	415913	Contra Reg Asset - Naughton Unit #3 - WA	0	0	0	0	0	0	0	0	0
4111000	415914	Reg Asset - UT - Naughton U3 Costs	0	0	0	0	0	0	0	0	0
4111000	415915	Reg Asset - WY - Naughton U3 Costs	0	0	0	0	0	0	0	0	0
4111000	415926	Reg Liability - Depreciation Decrease -	-333	0	0	0	0	0	0	0	-333
4111000	415927	Reg Liability - Depreciation Decrease De	0	0	0	0	0	0	0	0	0
4111000	415938	Reg Asset - Carbon Plant Decommissioning	0	0	0	0	0	0	0	0	0
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	181	0	0	0	0	0	0	0	181
4111000	425125	Deferred Coal Cost - Arch	0	0	0	0	0	0	0	0	0
4111000	425215	283Unearned Joint Use Pole Contact Revnu	0	0	0	0	0	0	0	0	0
4111000	425250	283TGS BUYOUT-SG	-2	0	0	0	0	-2	0	0	0
4111000	425280	283JOSEPH SETTLEMENT-SG	0	0	0	0	0	0	0	0	0
4111000	425360	190Hermiston Swap	-42	-2	-31	-9	0	0	0	0	0
4111000	425380	190Idaho Customer Bal Acct	0	0	0	0	0	0	0	0	0
4111000	430100	283Weatherization	2,738	0	0	0	0	0	0	0	2,738
4111000	430117	Reg Asset - Current DSM	0	0	0	0	0	0	0	0	0
4111000	505115	283Sales & Use Tax Audit	62	1	15	4	9	28	4	0	0
4111000	505125	190Accrued Royalties	-927	0	0	0	-225	-608	-94	0	0
4111000	505400	190Bonus Liability	18	0	4	1	3	8	1	0	0
4111000	505450	Accrued Payroll Taxes	-1,980	-39	-485	-137	-282	-914	-122	-1	0
4111000	505600	190Vacation Sickleave & PT Accrual	-762	-15	-187	-53	-109	-352	-47	0	0
4111000	505601	Sick Leave Accrual - PMI	2	0	2	1	0	0	0	0	0
4111000	505700	190Accrued Retention Bonus	237	5	58	16	34	109	15	0	0
4111000	605301	Environmental Liability - Regulated	-651	-13	-160	-45	-93	-300	-40	0	0
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	603	0	0	0	0	0	0	0	603
4111000	605715	Trapper Mine Contract Obligation	-76	0	0	0	-18	-50	-8	0	0



Deferred Income Tax Expense

Twelve Months Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	610000	283PMI Development Costs	JBE	78	3	57	18	0	0	0	0
4111000	610143	283Reg Liability-WA Low Energy Program	WA	249	0	0	249	0	0	0	0
4111000	610144	Reg Liability - CA California Alternativ	OTHER	0	0	0	0	0	0	0	0
4111000	610145	190REG LIAB_DSM	OTHER	5,532	0	0	0	0	0	0	5,532
4111000	610148	Reg Liability - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4111000	705240	283CA Alternative Rate for Energy Progra	OTHER	-97	0	0	0	0	0	0	-97
4111000	705241	Reg Liability - CA California Alternativ	OTHER	-15	0	0	0	0	0	0	-15
4111000	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	-548	0	0	0	0	0	0	-548
4111000	705262	Reg Liability - Sale of REC's-ID	OTHER	0	0	0	0	0	0	0	0
4111000	705263	Reg Liability - Sale of REC's-WA	OTHER	0	0	0	0	0	0	0	0
4111000	705266	Reg Liability - Energy Savings Assistanc	OTHER	-55	0	0	0	0	0	0	-55
4111000	705267	Reg Liability - WA Decoupling Mechanism	OTHER	-2,893	0	0	0	0	0	0	-2,893
4111000	705280	Non-Property EDIT - CA	CA	-101	-101	0	0	0	0	0	0
4111000	705281	Non-Property EDIT - ID	IDU	-128	0	0	0	0	-128	0	0
4111000	705283	Non-Property EDIT - UT	UT	0	0	0	0	0	0	0	0
4111000	705285	Non-Property EDIT - WY	WYU	-3,065	0	0	0	-3,065	0	0	0
4111000	705286	Non-Property EDIT - FERC	FERC	-13	0	0	0	0	0	-13	0
4111000	705287	Protected PP&E EDIT - CA - Fed Only	CA	-1,458	-1,458	0	0	0	0	0	0
4111000	705288	Protected PP&E EDIT - ID - Fed Only	IDU	-3,945	0	0	0	0	-3,945	0	0
4111000	705289	Protected PP&E EDIT - OR - Fed Only	OR	-20,033	0	-20,033	0	0	0	0	0
4111000	705290	Protected PP&E EDIT - WA - Fed Only	WA	-4,547	0	0	-4,547	0	0	0	0
4111000	705291	Protected PP&E EDIT - WYP - Fed Only	WYP	-11,048	0	0	0	-11,048	0	0	0
4111000	7052911	Protected PP&E EDIT - WYU - Fed Only	WYU	301	0	0	0	301	0	0	0
4111000	705292	Protected PP&E EDIT - UT - Fed Only	UT	-34,892	0	0	0	0	-34,892	0	0
4111000	705293	Protected PP&E EDIT - UFERC - Fed Only	FERC	-3,196	0	0	0	0	0	-3,196	0
4111000	705294	Non-Protected PP&E EDIT - CA	CA	-384	-384	0	0	0	0	0	0
4111000	705295	Non-Protected PP&E EDIT - ID	IDU	-1,054	0	0	0	0	-1,054	0	0
4111000	705299	Non-Protected PP&E EDIT - FERC	FERC	-738	0	0	0	0	0	-738	0
4111000	705301	Reg Liability - OR 2010 Protocol Def	OR	0	0	0	0	0	0	0	0
4111000	705336	Reg Liability - Sale of Renewable Energy	OTHER	-207	0	0	0	0	0	0	-207
4111000	705340	Reg Liability - Excess Income Tax Deferr	OTHER	-438	0	0	0	0	0	0	-438
4111000	705341	Reg Liability - Excess Income Tax Deferr	OTHER	140	0	0	0	0	0	0	140
4111000	705342	Reg Liability - Excess Income Tax Deferr	OTHER	-361	0	0	0	0	0	0	-361
4111000	705343	Reg Liability - Excess Income Tax Deferr	OTHER	-32	0	0	0	0	0	0	-32



Deferred Income Tax Expense

Twelve Months Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	705344	Reg Liability - Excess Income Tax Deferr	OTHER	-113	0	0	0	0	0	0	-113
4111000	705345	Reg Liability - Excess Income Tax Deferr	OTHER	1,309	0	0	0	0	0	0	1,309
4111000	705346	Deferral of Protected PP&E ARAM - CA	CA	780	780	0	0	0	0	0	0
4111000	705347	Deferral of Protected PP&E ARAM - ID	IDU	2,620	0	0	0	0	2,620	0	0
4111000	705348	Deferral of Protected PP&E ARAM - OR	OR	-12,990	0	-12,990	0	0	0	0	0
4111000	705349	Deferral of Protected PP&E ARAM - UT	UT	35,482	0	0	0	35,482	0	0	0
4111000	705350	Deferral of Protected PP&E ARAM - WA	WA	4,867	0	0	4,867	0	0	0	0
4111000	705351	Deferral of Protected PP&E ARAM - WY	WYU	10,984	0	0	0	10,984	0	0	0
4111000	705400	Reg Liability - OR Injuries & Damages Re	OR	-532	0	-532	0	0	0	0	0
4111000	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	1	0	0	0	0	0	0	1
4111000	705450	Reg Liability - Property Insurance Reser	CA	-196	-196	0	0	0	0	0	0
4111000	705451	Reg Liability - OR Property Insurance Re	OR	335	0	335	0	0	0	0	0
4111000	705453	Reg Liability - ID Property Insurance Re	IDU	-28	0	0	0	0	-28	0	0
4111000	705455	Reg Liability - WY Property Insurance Re	WYP	-86	0	0	0	-86	0	0	0
4111000	705500	Reg Liability - Powerdale Decommissionin	UT	0	0	0	0	0	0	0	0
4111000	705514	Regulatory Liability - OR Deferred Exces	OTHER	0	0	0	0	0	0	0	0
4111000	705515	Regulatory Liability - OR Deferred Exces	OTHER	-317	0	0	0	0	0	0	-317
4111000	705517	Regulatory Liability - UT Deferred Exces	OTHER	0	0	0	0	0	0	0	0
4111000	705518	Regulatory Liability - WA Deferred Exces	OTHER	0	0	0	0	0	0	0	0
4111000	705519	Regulatory Liability - WA Deferred Exces	OTHER	-925	0	0	0	0	0	0	-925
4111000	705521	Regulatory Liability - WY Deferred Exces	OTHER	-682	0	0	0	0	0	0	-682
4111000	705522	Regulatory Liability - UT RECS in Rates	OTHER	0	0	0	0	0	0	0	0
4111000	705523	Regulatory Liability - WA RECS in Rates	OTHER	0	0	0	0	0	0	0	0
4111000	705525	REGULATORY LIABILITY - SALE OF REC - OR	OTHER	0	0	0	0	0	0	0	0
4111000	705526	Regulatory Liability - CA Solar Feed-in	OTHER	0	0	0	0	0	0	0	0
4111000	705527	Regulatory Liability - CA Solar Feed-in	OTHER	153	0	0	0	0	0	0	153
4111000	705530	Regulatory Liability - UT Solar Feed-in	OTHER	0	0	0	0	0	0	0	0
4111000	705531	Regulatory Liability - UT Solar Feed-in	OTHER	531	0	0	0	0	0	0	531
4111000	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	0	0	0	0	0	0	0	0
4111000	705600	RegLiability - OR 2012 GRC Giveback	OTHER	0	0	0	0	0	0	0	0
4111000	705700	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0
4111000	715105	MCI FOG Wire Lease	SG	-69	-1	-18	-5	-10	-30	-4	0
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	OTHER	-95	0	0	0	0	0	0	-95
4111000	715810	Chehalis WA EFSEC C02 Mitigation Obligat	CAGW	68	3	50	15	0	0	0	0



Deferred Income Tax Expense

Twelve Months Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	2	0	1	0	0	1	0	0	
4111000	720560	Pension Liability - UMWA Withdrawal Obli	CAEE	0	0	0	0	0	0	0	0	
4111000	740100	283Post Merger Debt Loss	SNP	-143	-2	-32	-9	-21	-69	-9	0	
4111000	910245	Contra Receivable from Joint Owners	SO	124	2	30	9	18	57	8	0	
4111000	910905	283PMI BCC Underground Mine Cost Deplet	JBE	-108	-5	-79	-25	0	0	0	0	
4111000	920110	190PMI WY Extraction Tax	JBE	-162	-7	-118	-37	0	0	0	0	
4111000	930100	190OR BETC Credit	CAGW	0	0	0	0	0	0	0	0	
4111000	9301001	190OR BETC Credit	CAGW	0	0	0	0	0	0	0	0	
4111000	999998	Deferred Income Tax Expense ~ Solar ITC	CAGW	7	0	5	2	0	0	0	0	
4111000 Total				-366,884	-8,561	-114,052	-25,013	-50,059	-145,283	-21,859	-4,329	2,272
Grand Total				-56,017	-2,592	-34,493	-6,189	-8,166	-7,912	-4,082	-4,248	7,331



Investment Tax Credit Amortization

Twelve Months Ending - June 2020
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4114000	DEF ITC-EL-FED-CR	0	DEF ITC CREDIT FED	DGU	-2,520	0	0	0	-107	-2,120	-292	-2	0
4114000 Total					-2,520	0	0	0	-107	-2,120	-292	-2	0
Grand Total					-2,520	0	0	0	-107	-2,120	-292	-2	0

B8. PLANT IN SERVICE



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	CAGE	14,386	0	0	0	3,199	9,838	1,342	8	0
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	CAGW	181,147	7,576	132,865	40,707	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	IDU	1,000	0	0	0	0	0	1,000	0	0
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	UT	-32,081	0	0	0	0	-32,081	0	0	0
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	CAGE	20,663	0	0	0	4,594	14,130	1,927	12	0
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	CAGW	23,104	966	16,946	5,192	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	OR	531	0	531	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	UT	1,579	0	0	0	0	1,579	0	0	0
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	WYP	4,201	0	0	0	4,201	0	0	0	0
1010000	ELEC PLANT IN SERV	3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	11,051	220	2,708	765	1,575	5,099	681	3	0
1010000	ELEC PLANT IN SERV	3031080	FUEL MANAGEMENT SYSTEM	SO	3,293	66	807	228	469	1,519	203	1	0
1010000	ELEC PLANT IN SERV	3031230	AUTOMATE POLE CARD SYSTEM	SO	4,410	88	1,081	305	629	2,035	272	1	0
1010000	ELEC PLANT IN SERV	3031680	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	13,886	277	3,402	961	1,979	6,407	855	4	0
1010000	ELEC PLANT IN SERV	3031760	RECORD CENTER MANAGEMENT SOFTWARE	SO	85	2	21	6	12	39	5	0	0
1010000	ELEC PLANT IN SERV	3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	135,427	3,225	42,249	9,340	9,983	64,916	5,715	0	0
1010000	ELEC PLANT IN SERV	3032040	S A P	SO	179,332	3,577	43,942	12,412	25,562	82,741	11,048	50	0
1010000	ELEC PLANT IN SERV	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	1,660	33	407	115	237	766	102	0	0
1010000	ELEC PLANT IN SERV	3032270	ENTERPRISE DATA WAREHOUSE	SO	5,877	117	1,440	407	838	2,711	362	2	0
1010000	ELEC PLANT IN SERV	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	2,908	58	712	201	414	1,342	179	1	0
1010000	ELEC PLANT IN SERV	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	2,020	40	495	140	288	932	124	1	0
1010000	ELEC PLANT IN SERV	3032360	2002 GRID NET POWER COST MODELING	SO	8,960	179	2,195	620	1,277	4,134	552	2	0
1010000	ELEC PLANT IN SERV	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	10,561	211	2,588	731	1,505	4,872	651	3	0
1010000	ELEC PLANT IN SERV	3032510	OPERATIONS MAPPING SYSTEM	SO	10,386	207	2,545	719	1,480	4,792	640	3	0
1010000	ELEC PLANT IN SERV	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	1,892	38	464	131	270	873	117	1	0
1010000	ELEC PLANT IN SERV	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	2,416	48	592	167	344	1,115	149	1	0
1010000	ELEC PLANT IN SERV	3032600	SINGLE PERSON SCHEDULING	SO	12,958	258	3,175	897	1,847	5,979	798	4	0
1010000	ELEC PLANT IN SERV	3032640	TIBCO SOFTWARE	SO	6,357	127	1,558	440	906	2,933	392	2	0
1010000	ELEC PLANT IN SERV	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	1,600	24	422	126	234	697	96	1	0
1010000	ELEC PLANT IN SERV	3032710	ROUGE RIVER HYDRO INTANGIBLES	CAGW	207	9	152	46	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3032740	GADSBY INTANGIBLE ASSETS	CAGE	51	0	0	0	11	35	5	0	0
1010000	ELEC PLANT IN SERV	3032760	SWIFT 2 IMPROVEMENTS	CAGW	23,200	970	17,016	5,213	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	CAGW	652	27	478	147	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	CAGE	117	0	0	0	26	80	11	0	0
1010000	ELEC PLANT IN SERV	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	2,629	52	644	182	375	1,213	162	1	0
1010000	ELEC PLANT IN SERV	3032860	WEB SOFTWARE	SO	10,101	201	2,475	699	1,440	4,660	622	3	0
1010000	ELEC PLANT IN SERV	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	6,395	0	0	0	1,422	4,373	596	4	0
1010000	ELEC PLANT IN SERV	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGW	2,290	96	1,680	515	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	JBG	88	4	64	20	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3032910	WYOMING VHF (VPC) SPECTRUM	WYP	1,039	0	0	0	1,039	0	0	0	0
1010000	ELEC PLANT IN SERV	3032920	IDAHO VHF (VPC) SPECTRUM	IDU	3,357	0	0	0	0	0	3,357	0	0
1010000	ELEC PLANT IN SERV	3032930	UTAH VHF (VPC) SPECTRUM	UT	4,287	0	0	0	0	4,287	0	0	0
1010000	ELEC PLANT IN SERV	3032990	P8DM - FILENET P8	SO	6,292	125	1,542	435	897	2,903	388	2	0
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGE	60,176	0	0	0	13,380	41,150	5,612	34	0
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	23,151	968	16,980	5,202	0	0	0	0	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	JBG	954	40	700	214	0	0	0	0	
1010000	ELEC PLANT IN SERV	3033170	GTX VERSION 7 SOFTWARE	CN	8,093	193	2,525	558	597	3,879	341	0	0
1010000	ELEC PLANT IN SERV	3033190	ITRON METER READING SOFTWARE	CN	5,868	140	1,831	405	433	2,813	248	0	0
1010000	ELEC PLANT IN SERV	3033210	ArcFM Software	SO	3,978	79	975	275	567	1,836	245	1	0
1010000	ELEC PLANT IN SERV	3033220	MONARCH EMS/SCADA	SO	29,411	587	7,207	2,036	4,192	13,570	1,812	8	0
1010000	ELEC PLANT IN SERV	3033230	VREALIZE VMWARE - SHARED	SO	1,055	21	258	73	150	487	65	0	0
1010000	ELEC PLANT IN SERV	3033240	IEE - Itron Enterprise Addition	CN	3,688	88	1,151	254	272	1,768	156	0	0
1010000	ELEC PLANT IN SERV	3033250	AMI Metering Software	CN	23,140	551	7,219	1,596	1,706	11,092	976	0	0
1010000	ELEC PLANT IN SERV	3033260	Big Data & Analytics	SO	1,534	31	376	106	219	708	95	0	0
1010000	ELEC PLANT IN SERV	3033300	SECID - CUST SECURE WEB LOGIN	CN	1,085	26	339	75	80	520	46	0	0
1010000	ELEC PLANT IN SERV	3033310	C&T - Energy Trading System	SO	20,507	409	5,025	1,419	2,923	9,462	1,263	6	0
1010000	ELEC PLANT IN SERV	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	CAGW	9,934	415	7,287	2,232	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3033330	OR VHF (VPC) SPECTRUM	OR	4,071	0	4,071	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3033340	WA VHF (VPC) SPECTRUM	WA	2,021	0	0	2,021	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3033350	CA VHF (VPC) SPECTRUM	CA	472	472	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3033370	DISTRIBUTION INTANGIBLES	WYP	158	0	0	0	158	0	0	0	0
1010000	ELEC PLANT IN SERV	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	CAGE	1,601	0	0	0	356	1,095	149	1	0
1010000	ELEC PLANT IN SERV	3033390	RMT TRADE SYSTEM	SO	923	18	226	64	132	426	57	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CA	9	9	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CAEE	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CAGE	5,771	0	0	0	1,283	3,946	538	3	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CAGW	694	29	509	156	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CN	3	0	1	0	0	2	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	IDU	15	0	0	0	0	0	15	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	JBG	1,090	46	800	245	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	OR	14	0	14	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SG	1	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SO	39,683	791	9,724	2,746	5,656	18,309	2,445	11	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	UT	24	0	0	0	0	24	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WA	15	0	0	15	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WYP	243	0	0	0	243	0	0	0	0
1010000	ELEC PLANT IN SERV	3035320	HYDRO PLANT INTANGIBLES	CAGE	1,316	0	0	0	293	900	123	1	0
1010000	ELEC PLANT IN SERV	3035320	HYDRO PLANT INTANGIBLES	CAGW	429	18	315	96	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3035322	ACD-Call Center Automated Call Distribut	CN	4,132	98	1,289	285	305	1,981	174	0	0
1010000	ELEC PLANT IN SERV	3035330	OATI-OASIS INTERFACE	SO	1,240	25	304	86	177	572	76	0	0
1010000	ELEC PLANT IN SERV	3100000	LAND & LAND RIGHTS	CAGE	1,306	0	0	0	290	893	122	1	0
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	CAGE	10,320	0	0	0	2,295	7,057	962	6	0
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	CAGW	1,789	75	1,312	402	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	JBG	741	31	544	167	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3102000	LAND RIGHTS	CAGE	42,876	0	0	0	9,534	29,320	3,998	24	0
1010000	ELEC PLANT IN SERV	3102000	LAND RIGHTS	JBG	281	12	206	63	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3103000	WATER RIGHTS	CAGE	35,467	0	0	0	7,886	24,253	3,307	20	0
1010000	ELEC PLANT IN SERV	3103000	WATER RIGHTS	JBG	171	7	126	38	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3108000	FEE LAND - LEASED	CAGE	37	0	0	0	8	25	3	0	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2020
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	CAGE	830,464	0	0	0	184,656	567,898	77,442	469	0
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	CAGW	65,819	2,753	48,276	14,791	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	JBG	149,521	6,253	109,668	33,600	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	CAGE	3,501,052	0	0	0	778,467	2,394,130	326,479	1,976	0
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	CAGW	122,499	5,123	89,848	27,527	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	JBG	1,004,515	42,011	736,774	225,730	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	CAGE	758,367	0	0	0	168,625	518,595	70,719	428	0
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	CAGW	39,043	1,633	28,637	8,774	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	JBG	206,336	8,629	151,340	46,367	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	419,011	0	0	0	93,168	286,533	39,073	236	0
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	9,363	392	6,867	2,104	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	61,235	2,561	44,914	13,760	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	CAGE	13	0	0	0	3	9	1	0	0
1010000	ELEC PLANT IN SERV	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	JBG	49	2	36	11	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGE	28,062	0	0	0	6,240	19,190	2,617	16	0
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	435	18	319	98	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	5,340	223	3,917	1,200	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3300000	LAND AND LAND RIGHTS	CAGE	172	0	0	0	38	118	16	0	0
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	CAGE	5,786	0	0	0	1,287	3,957	540	3	0
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	CAGW	21,145	884	15,509	4,751	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	CAGE	365	0	0	0	81	249	34	0	0
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	CAGW	8,035	336	5,894	1,806	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	CAGE	140	0	0	0	31	96	13	0	0
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	CAGW	21	1	15	5	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	CAGE	91	0	0	0	20	62	8	0	0
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	CAGW	257	11	188	58	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3305000	LAND RIGHTS - FISH/WILDLIFE	CAGW	310	13	227	70	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	CAGE	7,262	0	0	0	1,615	4,966	677	4	0
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	CAGW	7	0	5	2	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGE	8,200	0	0	0	1,823	5,607	765	5	0
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGW	65,411	2,736	47,977	14,699	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGE	364	0	0	0	81	249	34	0	0
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGW	159,420	6,667	116,929	35,824	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGE	2,387	0	0	0	531	1,633	223	1	0
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGW	21,148	884	15,511	4,752	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3316000	STRUCTURES - LEASE IMPROVEMENTS	CAGW	14,659	613	10,752	3,294	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGE	28,461	0	0	0	6,328	19,462	2,654	16	0
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGW	3,855	161	2,827	866	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGE	73,914	0	0	0	16,435	50,545	6,893	42	0
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGW	385,577	16,126	282,806	86,645	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGE	498	0	0	0	111	341	46	0	0
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGW	23,670	990	17,361	5,319	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGE	66	0	0	0	15	45	6	0	0
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGW	210	9	154	47	0	0	0	0	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	CAGE	50,093	0	0	0	11,138	34,255	4,671	28	0
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	CAGW	91,806	3,840	67,337	20,630	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	15,111	0	0	0	3,360	10,333	1,409	9	0
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	67,145	2,808	49,248	15,088	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGE	64	0	0	0	14	43	6	0	0
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGW	2,896	121	2,124	651	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	CAGE	173	0	0	0	38	118	16	0	0
1010000	ELEC PLANT IN SERV	3351000	MISC POWER PLANT EQUIP - PRODUCTION	CAGW	2,371	99	1,739	533	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	CAGE	2,844	0	0	0	632	1,945	265	2	0
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	CAGW	22,227	930	16,303	4,995	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	CAGE	9,878	0	0	0	2,196	6,755	921	6	0
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	CAGW	2,771	116	2,032	623	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	OR	75	0	75	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3402000	LAND RIGHTS	CAGE	4,374	0	0	0	973	2,991	408	2	0
1010000	ELEC PLANT IN SERV	3403000	WATER RIGHTS - OTHER PRODUCTION	CAGE	30,953	0	0	0	6,882	21,166	2,886	17	0
1010000	ELEC PLANT IN SERV	3403000	WATER RIGHTS - OTHER PRODUCTION	CAGW	1,757	73	1,288	395	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	CAGE	170,944	0	0	0	38,010	116,897	15,941	96	0
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	CAGW	58,384	2,442	42,823	13,120	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGE	14,566	0	0	0	3,239	9,960	1,358	8	0
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGW	1,623	68	1,190	365	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	CAGE	1,885,688	0	0	0	419,287	1,289,493	175,843	1,064	0
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	CAGW	938,747	39,260	688,536	210,951	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	CAGE	354,205	0	0	0	78,758	242,216	33,030	200	0
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	CAGW	141,802	5,930	104,007	31,865	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	238,885	0	0	0	53,117	163,357	22,276	135	0
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	87,590	3,663	64,244	19,683	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	11,838	0	0	0	2,632	8,095	1,104	7	0
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	4,094	171	3,002	920	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3500000	LAND AND LAND RIGHTS	CAGE	841	0	0	0	187	575	78	0	0
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	CAGE	50,854	0	0	0	11,308	34,776	4,742	29	0
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	CAGW	9,568	400	7,018	2,150	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	SG	5	0	1	0	1	2	0	0	0
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	CAGE	182,906	0	0	0	40,670	125,077	17,056	103	0
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	CAGW	33,446	1,399	24,532	7,516	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	JBG	2,309	97	1,694	519	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	SG	96	1	25	8	14	42	6	0	0
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	CAGE	203,751	0	0	0	45,305	139,332	19,000	115	0
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	CAGW	75,860	3,173	55,641	17,047	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	JBG	1,657	69	1,216	372	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	SG	3	0	1	0	0	1	0	0	0
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	CAGE	1,429,908	0	0	0	317,943	977,816	133,341	807	0
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	CAGW	546,117	22,840	400,556	122,721	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	JBG	25,961	1,086	19,042	5,834	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGE	100,879	0	0	0	22,431	68,984	9,407	57	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2020
 Allocation Method - Factor West Control Area
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	50,702	2,120	37,188	11,393	0	0	0	0
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	JBG	14,444	604	10,594	3,246	0	0	0	0
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGE	14,800	0	0	0	3,291	10,121	1,380	8
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGW	6,729	281	4,936	1,512	0	0	0	0
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	JBG	208	9	153	47	0	0	0	0
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	952	14	251	75	139	415	57	0
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	CAGE	1,092,179	0	0	0	242,849	746,866	101,847	616
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	CAGW	172,388	7,210	126,440	38,738	0	0	0	0
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	JBG	21,751	910	15,953	4,888	0	0	0	0
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	SG	124	2	33	10	18	54	7	0
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	CAGE	685,144	0	0	0	152,343	468,523	63,891	387
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	CAGW	315,696	13,203	231,551	70,942	0	0	0	0
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	JBG	690	29	506	155	0	0	0	0
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	SG	707	11	186	56	104	308	42	0
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	CAGE	922,369	0	0	0	205,091	630,745	86,012	521
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	CAGW	333,249	13,937	244,426	74,886	0	0	0	0
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	JBG	13,944	583	10,227	3,133	0	0	0	0
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	1,510	23	398	119	221	658	91	1
1010000	ELEC PLANT IN SERV	3570000	UNDERGROUND CONDUIT	CAGE	3,346	0	0	0	744	2,288	312	2
1010000	ELEC PLANT IN SERV	3570000	UNDERGROUND CONDUIT	CAGW	488	20	358	110	0	0	0	0
1010000	ELEC PLANT IN SERV	3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGE	8,439	0	0	0	1,876	5,771	787	5
1010000	ELEC PLANT IN SERV	3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGW	307	13	225	69	0	0	0	0
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	CAGE	4,861	0	0	0	1,081	3,324	453	3
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	CAGW	7,116	298	5,219	1,599	0	0	0	0
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	JBG	5	0	4	1	0	0	0	0
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	SG	16	0	4	1	2	7	1	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	IDU	1	0	0	0	0	0	1	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	OR	8	0	8	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	UT	168	0	0	0	0	168	0	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WYP	4	0	0	0	4	0	0	0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WYU	2	0	0	0	2	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	CA	729	729	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	IDU	502	0	0	0	0	0	502	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	OR	9,052	0	9,052	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	UT	25,866	0	0	0	0	25,866	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WA	1,401	0	0	1,401	0	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WYP	675	0	0	0	675	0	0	0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WYU	48	0	0	0	48	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	CA	1,091	1,091	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	IDU	1,333	0	0	0	0	0	1,333	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	OR	5,131	0	5,131	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	UT	11,126	0	0	0	0	11,126	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WA	467	0	0	467	0	0	0	0
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYP	2,163	0	0	0	2,163	0	0	0



Electric Plant in Service with Unclassified Plant

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 Allocation Method - Factor West Control Area
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYU	4,016	0	0	0	4,016	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	CA	5,243	5,243	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	IDU	3,367	0	0	0	0	3,367	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	OR	32,613	0	32,613	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	UT	58,788	0	0	0	58,788	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WA	6,336	0	0	6,336	0	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYP	12,280	0	0	0	12,280	0	0	0
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYU	4,812	0	0	0	4,812	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	CA	30,300	30,300	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	IDU	37,326	0	0	0	0	37,326	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	OR	254,854	0	254,854	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	UT	478,479	0	0	0	478,479	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WA	75,373	0	0	75,373	0	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYP	118,292	0	0	0	118,292	0	0	0
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYU	18,367	0	0	0	18,367	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	404	404	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	567	0	0	0	0	567	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	4,122	0	4,122	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	7,070	0	0	0	7,070	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	1,294	0	0	1,294	0	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	1,948	0	0	0	1,948	0	0	0
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	235	0	0	0	235	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	CA	72,863	72,863	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	IDU	94,571	0	0	0	0	94,571	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	OR	402,757	0	402,757	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	UT	405,478	0	0	0	405,478	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WA	112,602	0	0	112,602	0	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYP	140,347	0	0	0	140,347	0	0	0
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYU	28,742	0	0	0	28,742	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	36,317	36,317	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	40,485	0	0	0	0	40,485	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	278,343	0	278,343	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	249,934	0	0	0	249,934	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	76,033	0	0	76,033	0	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	105,978	0	0	0	105,978	0	0	0
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	14,217	0	0	0	14,217	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	CA	18,548	18,548	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	IDU	10,802	0	0	0	0	10,802	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	OR	99,622	0	99,622	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	UT	218,392	0	0	0	218,392	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WA	19,250	0	0	19,250	0	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYP	25,873	0	0	0	25,873	0	0	0
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYU	5,099	0	0	0	5,099	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	20,840	20,840	0	0	0	0	0	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2020
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	29,579	0	0	0	0	29,579	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	194,165	0	194,165	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	589,225	0	0	0	589,225	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	30,367	0	0	30,367	0	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	47,682	0	0	0	47,682	0	0	0
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	18,632	0	0	0	18,632	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	CA	55,555	55,555	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	IDU	85,003	0	0	0	0	85,003	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	OR	467,694	0	467,694	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	UT	570,058	0	0	0	570,058	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WA	117,530	0	0	117,530	0	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYP	112,061	0	0	0	112,061	0	0	0
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYU	15,732	0	0	0	15,732	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	CA	10,653	10,653	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	IDU	9,058	0	0	0	0	9,058	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	OR	100,078	0	100,078	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	UT	93,910	0	0	0	93,910	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WA	24,514	0	0	24,514	0	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYP	17,989	0	0	0	17,989	0	0	0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYU	3,732	0	0	0	3,732	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	CA	16,993	16,993	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	IDU	35,660	0	0	0	0	35,660	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	OR	204,567	0	204,567	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	UT	252,048	0	0	0	252,048	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WA	43,710	0	0	43,710	0	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYP	35,531	0	0	0	35,531	0	0	0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYU	12,371	0	0	0	12,371	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	CA	8,327	8,327	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	IDU	16,702	0	0	0	0	16,702	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	OR	94,982	0	94,982	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	UT	93,880	0	0	0	93,880	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	WA	13,550	0	0	13,550	0	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	WYP	13,873	0	0	0	13,873	0	0	0
1010000	ELEC PLANT IN SERV	3700000	METERS	WYU	2,506	0	0	0	2,506	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	CA	279	279	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	170	0	0	0	0	170	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	OR	2,645	0	2,645	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	UT	4,220	0	0	0	4,220	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WA	512	0	0	512	0	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	822	0	0	0	822	0	0	0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	155	0	0	0	155	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	780	780	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	771	0	0	0	0	771	0	0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	24,214	0	24,214	0	0	0	0	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	21,565	0	0	0	21,565	0	0	0	
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	4,353	0	0	4,353	0	0	0	0	
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	8,550	0	0	0	8,550	0	0	0	
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	2,274	0	0	0	2,274	0	0	0	
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	IDU	89	0	0	0	0	89	0	0	
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	OR	228	0	228	0	0	0	0	0	
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	UT	1,327	0	0	0	1,327	0	0	0	
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	WYU	434	0	0	0	434	0	0	0	
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CA	997	997	0	0	0	0	0	0	
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CAGE	0	0	0	0	0	0	0	0	
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CN	1,129	27	352	78	83	541	48	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	IDU	100	0	0	0	0	100	0	0	
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	OR	5,886	0	5,886	0	0	0	0	0	
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SO	7,516	150	1,842	520	1,071	3,468	463	2	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	UT	2,669	0	0	0	0	2,669	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WA	1,099	0	0	1,099	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYP	1,756	0	0	0	1,756	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYU	221	0	0	0	221	0	0	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	CAGE	1	0	0	0	0	1	0	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	IDU	5	0	0	0	0	0	5	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	UT	84	0	0	0	0	84	0	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	WYP	52	0	0	0	52	0	0	0	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	WYU	22	0	0	0	22	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CA	3,586	3,586	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CAEE	1,325	0	0	0	321	869	134	1	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CAGE	4,334	0	0	0	964	2,964	404	2	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CAGW	3,334	139	2,445	749	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CN	8,208	195	2,561	566	605	3,934	346	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	IDU	11,380	0	0	0	0	0	11,380	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	JBG	22	1	16	5	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	OR	34,402	0	34,402	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SO	92,182	1,839	22,588	6,380	13,140	42,532	5,679	26	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	UT	44,795	0	0	0	0	44,795	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WA	11,548	0	0	11,548	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYP	10,560	0	0	0	10,560	0	0	0	0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYU	3,890	0	0	0	3,890	0	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	506	506	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	334	0	0	0	0	0	334	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	5,424	0	5,424	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	4,628	92	1,134	320	660	2,135	285	1	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	29	0	0	0	0	29	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	2,408	0	0	2,408	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	4,570	0	0	0	4,570	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CA	110	110	0	0	0	0	0	0	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CAEE	5	0	0	0	1	3	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CAGE	1,204	0	0	0	268	824	112	1	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CAGW	173	7	127	39	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CN	1,148	27	358	79	85	550	48	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	IDU	94	0	0	0	0	0	94	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	JBG	134	6	99	30	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	OR	1,509	0	1,509	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SO	12,120	242	2,970	839	1,728	5,592	747	3	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	UT	762	0	0	0	0	762	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WA	63	0	0	63	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYP	548	0	0	0	548	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYU	34	0	0	0	34	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	37	37	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	12	0	0	0	3	8	1	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	1,468	0	0	0	326	1,004	137	1	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	564	24	414	127	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	3,178	76	992	219	234	1,524	134	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	334	0	0	0	0	0	334	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	106	4	78	24	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	767	0	767	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	40,817	814	10,002	2,825	5,818	18,833	2,515	11	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	494	0	0	0	0	494	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	266	0	0	266	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	1,714	0	0	0	1,714	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	33	0	0	0	33	0	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CAGE	48	0	0	0	11	33	4	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CAGW	9	0	7	2	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CN	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	IDU	1	0	0	0	0	0	1	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	OR	3	0	3	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	SO	97	2	24	7	14	45	6	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	UT	8	0	0	0	0	8	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	WYP	2	0	0	0	2	0	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	WYU	8	0	0	0	8	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	41	41	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CAEE	46	0	0	0	11	30	5	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CAGE	280	0	0	0	62	192	26	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CAGW	173	7	127	39	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	247	0	0	0	0	0	247	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	JBG	41	2	30	9	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	1,738	0	1,738	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	584	12	143	40	83	269	36	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	2,584	0	0	0	0	2,584	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	187	0	0	187	0	0	0	0	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	398	0	0	0	398	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	CAGE	30	0	0	0	7	21	3	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	CAGW	2	0	2	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	OR	128	0	128	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SO	105	2	26	7	15	48	6	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	UT	350	0	0	0	0	350	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WA	31	0	0	31	0	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	22	0	0	0	22	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	431	431	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAEE	149	0	0	0	36	98	15	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGE	5,563	0	0	0	1,237	3,804	519	3
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGW	1,997	84	1,465	449	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	1,592	0	0	0	0	0	1,592	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	JBG	720	30	528	162	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	5,628	0	5,628	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	1,344	27	329	93	192	620	83	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	7,358	0	0	0	0	7,358	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	1,168	0	0	1,168	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	1,987	0	0	0	1,987	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	363	0	0	0	363	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	1,153	1,153	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAEE	215	0	0	0	52	141	22	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGE	4,040	0	0	0	898	2,763	377	2
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGW	2,487	104	1,824	559	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	3,361	0	0	0	0	0	3,361	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	JBG	628	26	461	141	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	12,382	0	12,382	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	553	11	136	38	79	255	34	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	18,529	0	0	0	0	18,529	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	2,925	0	0	2,925	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	4,376	0	0	0	4,376	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	1,216	0	0	0	1,216	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	CAEE	4	0	0	0	1	2	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	CAGE	1,906	0	0	0	424	1,304	178	1
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	CAGW	911	38	668	205	0	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	JBG	1,108	46	813	249	0	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	OR	269	0	269	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	UT	125	0	0	0	0	125	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CA	489	489	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CAEE	41	0	0	0	10	27	4	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CAGE	1,069	0	0	0	238	731	100	1
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CAGW	329	14	241	74	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	IDU	1,310	0	0	0	0	0	1,310	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	JBG	101	4	74	23	0	0	0	0



Electric Plant in Service with Unclassified Plant

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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	OR	3,827	0	3,827	0	0	0	0	0	
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SO	1,084	22	266	75	155	500	67	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	UT	7,330	0	0	0	0	7,330	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WA	893	0	0	893	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYP	3,102	0	0	0	3,102	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYU	403	0	0	0	403	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	104	104	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAEE	6	0	0	0	1	4	1	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAGE	770	0	0	0	171	527	72	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAGW	222	9	163	50	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	104	0	0	0	0	0	104	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	423	0	423	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	40	1	10	3	6	19	2	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	383	0	0	0	0	383	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	119	0	0	119	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	305	0	0	0	305	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	29	0	0	0	29	0	0	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	CAGE	324	0	0	0	72	221	30	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	CAGW	2	0	2	1	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	JBG	101	4	74	23	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	317	0	317	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	296	6	73	20	42	137	18	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	1,627	0	0	0	0	1,627	0	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	170	0	0	170	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	86	0	0	0	86	0	0	0	0
1010000	ELEC PLANT IN SERV	3923000	TRANSPORTATION EQUIPMENT	SO	2,993	60	733	207	427	1,381	184	1	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	CA	179	179	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	CAGE	4,180	0	0	0	929	2,858	390	2	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	CAGW	786	33	577	177	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	IDU	504	0	0	0	0	0	504	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	JBG	878	37	644	197	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	OR	2,679	0	2,679	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	SO	251	5	62	17	36	116	15	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	UT	3,338	0	0	0	0	3,338	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WA	720	0	0	720	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYP	1,178	0	0	0	1,178	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYU	1	0	0	0	1	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	814	814	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAEE	116	0	0	0	28	76	12	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGE	18,416	0	0	0	4,095	12,594	1,717	10	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGW	2,556	107	1,875	574	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	2,105	0	0	0	0	0	2,105	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	JBG	3,042	127	2,231	684	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	10,784	0	10,784	0	0	0	0	0	0



Electric Plant in Service with Unclassified Plant

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 Allocation Method - Factor West Control Area
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	2,102	42	515	145	300	970	129	1	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	14,617	0	0	0	0	14,617	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	2,819	0	0	2,819	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	3,699	0	0	0	3,699	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	399	0	0	0	399	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CA	318	318	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CAEE	1,311	0	0	0	318	860	132	1	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CAGE	4,797	0	0	0	1,067	3,281	447	3	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CAGW	1,330	56	975	299	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	IDU	1,299	0	0	0	0	0	1,299	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	JBG	372	16	273	84	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	OR	8,481	0	8,481	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SO	4,944	99	1,212	342	705	2,281	305	1	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	UT	7,889	0	0	0	0	7,889	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WA	1,351	0	0	1,351	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYP	2,560	0	0	0	2,560	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYU	114	0	0	0	114	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	2,093	2,093	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CAGE	213	0	0	0	47	146	20	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CAGW	169	7	124	38	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	IDU	3,125	0	0	0	0	0	3,125	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	OR	12,476	0	12,476	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SO	1,376	27	337	95	196	635	85	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT	12,701	0	0	0	0	12,701	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA	2,871	0	0	2,871	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYP	5,150	0	0	0	5,150	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYU	891	0	0	0	891	0	0	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	173	173	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CAGE	124	0	0	0	28	85	12	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	350	0	0	0	0	0	350	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	892	0	892	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	607	0	0	0	0	607	0	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	210	0	0	0	210	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	1,690	1,690	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGE	1,239	0	0	0	276	847	116	1	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	3,649	0	0	0	0	0	3,649	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	JBG	43	2	32	10	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	12,335	0	12,335	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	1,827	36	448	126	260	843	113	1	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	14,773	0	0	0	0	14,773	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	3,005	0	0	3,005	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	5,867	0	0	0	5,867	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	830	0	0	0	830	0	0	0	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	CAGE	2,409	0	0	0	536	1,647	225	1	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1010000	ELEC PLANT IN SERV	3961000	CRANES	CAGW	368	15	270	83	0	0	0	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	JBG	542	23	397	122	0	0	0	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	OR	413	0	413	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	UT	3	0	0	0	0	3	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGE	25,033	0	0	0	5,566	17,119	2,334	14
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGW	1,197	50	878	269	0	0	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	JBG	8,208	343	6,020	1,844	0	0	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	1,217	0	1,217	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	1,321	26	324	91	188	610	81	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	1,476	0	0	0	0	1,476	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	900	0	0	0	900	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	1,447	1,447	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CAGE	183	0	0	0	41	125	17	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CAGW	143	6	105	32	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	3,094	0	0	0	0	0	3,094	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	10,246	0	10,246	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	975	19	239	67	139	450	60	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	16,264	0	0	0	0	16,264	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	2,192	0	0	2,192	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	4,503	0	0	0	4,503	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	994	0	0	0	994	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	529	529	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAEE	237	0	0	0	57	155	24	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGE	3,852	0	0	0	857	2,634	359	2
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGW	1,935	81	1,420	435	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	1,518	0	0	0	0	0	1,518	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	JBG	1,350	56	990	303	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	2,768	0	2,768	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	639	13	157	44	91	295	39	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	5,197	0	0	0	0	5,197	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	861	0	0	861	0	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	1,793	0	0	0	1,793	0	0	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	772	0	0	0	772	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CA	6,238	6,238	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CAEE	270	0	0	0	65	177	27	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CAGE	122,513	0	0	0	27,241	83,778	11,425	69
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CAGW	51,965	2,173	38,114	11,677	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CN	3,849	92	1,201	265	284	1,845	162	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	IDU	11,302	0	0	0	0	0	11,302	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	JBG	4,403	184	3,229	989	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	OR	74,828	0	74,828	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SG	139	2	37	11	20	60	8	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SO	94,519	1,885	23,160	6,542	13,473	43,610	5,823	26
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	UT	62,584	0	0	0	0	62,584	0	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WA	12,866	0	0	12,866	0	0	0	0	
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYP	23,685	0	0	0	23,685	0	0	0	
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYU	5,951	0	0	0	5,951	0	0	0	
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CA	307	307	0	0	0	0	0	0	
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CAEE	82	0	0	0	20	54	8	0	
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CAGE	2,594	0	0	0	577	1,774	242	1	
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CAGW	1,009	42	740	227	0	0	0	0	
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	IDU	315	0	0	0	0	0	315	0	
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	JBG	593	25	435	133	0	0	0	0	
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	OR	2,472	0	2,472	0	0	0	0	0	
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SO	494	10	121	34	70	228	30	0	
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	UT	1,731	0	0	0	0	1,731	0	0	
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WA	516	0	0	516	0	0	0	0	
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYP	685	0	0	0	685	0	0	0	
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYU	104	0	0	0	104	0	0	0	
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CA	51	51	0	0	0	0	0	0	
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CAEE	4	0	0	0	1	3	0	0	
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CAGE	2,081	0	0	0	463	1,423	194	1	
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CAGW	455	19	333	102	0	0	0	0	
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CN	82	2	26	6	6	40	3	0	
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	IDU	81	0	0	0	0	0	81	0	
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	JBG	204	9	149	46	0	0	0	0	
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	OR	1,219	0	1,219	0	0	0	0	0	
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SO	2,197	44	538	152	313	1,014	135	1	
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	UT	1,382	0	0	0	0	1,382	0	0	
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WA	187	0	0	187	0	0	0	0	
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYP	217	0	0	0	217	0	0	0	
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYU	17	0	0	0	17	0	0	0	
1010000	ELEC PLANT IN SERV	3992100	LAND OWNED IN FEE	CAEE	1,853	0	0	0	449	1,216	187	1	
1010000 Total					28,082,815	560,966	6,866,544	1,938,861	4,005,588	12,971,025	1,731,984	7,847	0
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	CAGE	-54	0	0	0	-12	-37	-5	0	0
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	CAGW	-22	-1	-16	-5	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140129	ELECTRIC PLANT IN SERVICE - OTHER	SO	-608	-12	-149	-42	-87	-281	-37	0	0
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	CAGE	-16,845	0	0	0	-3,746	-11,519	-1,571	-10	0
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	CAGE	6,642	0	0	0	1,477	4,542	619	4	0
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	CAGW	-1,033	-43	-758	-232	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	SG	-8,979	-134	-2,366	-708	-1,314	-3,914	-539	-3	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	CA	-72	-72	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	IDU	-184	0	0	0	0	0	-184	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	OR	-1,272	0	-1,272	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	UT	-1,677	0	0	0	0	-1,677	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WA	-500	0	0	-500	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WYU	-438	0	0	0	-438	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SO	-192	-4	-47	-13	-27	-88	-12	0	0



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - June 2020
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1019000 Total			-25,233	-266	-4,608	-1,500	-4,147	-12,974	-1,729	-9	0	
1020000	ELEC PL PUR OR SLD	0	ELECTRIC PLANT PURCHASED OR SOLD	CAGW	-553	-23	-406	-124	0	0	0	0
1020000	ELEC PL PUR OR SLD	140708	CONTRA ELEC PLANT PURCH OR SOLD - LOSS	CAGW	553	23	406	124	0	0	0	0
1020000 Total			0	0	0	0	0	0	0	0	0	
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	1,140	1,140	0	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	3,903	0	0	0	0	3,903	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	27,812	0	27,812	0	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	31,034	0	0	0	31,034	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	7,784	0	0	7,784	0	0	0	0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	10,057	0	0	0	10,057	0	0	0
1061000 Total			81,729	1,140	27,812	7,784	10,057	31,034	3,903	0	0	
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	CAGE	57,213	0	0	0	12,722	39,124	5,335	32
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	CAGW	37,307	1,560	27,363	8,383	0	0	0	0
1062000 Total			94,520	1,560	27,363	8,383	12,722	39,124	5,335	32	0	
1063000	PROD COMP CONST NOT	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	58,833	880	15,506	4,636	8,611	25,645	3,533	21
1063000 Total			58,833	880	15,506	4,636	8,611	25,645	3,533	21	0	
1064000	GEN COMP CONST NOT	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	45,905	916	11,248	3,177	6,543	21,180	2,828	13
1064000 Total			45,905	916	11,248	3,177	6,543	21,180	2,828	13	0	
Grand Total			28,338,568	565,195	6,943,865	1,961,342	4,039,373	13,075,034	1,745,855	7,904	0	

B9. CAPITAL LEASE PLANT



Capital Lease

Average of Monthly Averages Ending - June 2020
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1011000	PRPTY UND CPTL LSS	3908220	(FINANCE LEASES-BLDGS)	OR	2,557	0	2,557	0	0	0	0	0	0
1011000	PRPTY UND CPTL LSS	3908220	(FINANCE LEASES-BLDGS)	SO	2,380	47	583	165	339	1,098	147	1	0
1011000	PRPTY UND CPTL LSS	3908230	(FINANCE LEASES-GAS)	CAGE	8,583	0	0	0	1,908	5,869	800	5	0
1011000	PRPTY UND CPTL LSS	3908230	(FINANCE LEASES-GAS)	CAGW	3,576	150	2,623	804	0	0	0	0	0
1011000 Total					17,096	197	5,764	968	2,248	6,967	947	6	0
1011500	CAP LEASES-ACCM AMRT	3908220	(FINANCE LEASES-BLDGS)	OR	-416	0	-416	0	0	0	0	0	0
1011500	CAP LEASES-ACCM AMRT	3908220	(FINANCE LEASES-BLDGS)	SO	-985	-20	-241	-68	-140	-454	-61	0	0
1011500	CAP LEASES-ACCM AMRT	3908230	(FINANCE LEASES-GAS)	CAGE	-528	0	0	0	-117	-361	-49	0	0
1011500	CAP LEASES-ACCM AMRT	3908230	(FINANCE LEASES-GAS)	CAGW	-383	-16	-281	-86	0	0	0	0	0
1011500 Total					-2,313	-36	-939	-154	-258	-816	-110	-1	0
1011900	PRPTY UND CPTL LSS-O	142785	FINANCE LEASE ROU ASSETS (COST) - PPAS	UT	11,714	0	0	0	0	11,714	0	0	0
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	CAGE	3,829	0	0	0	851	2,618	357	2	0
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	CAGW	964	40	707	217	0	0	0	0	0
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	OR	3,146	0	3,146	0	0	0	0	0	0
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	SO	10,284	205	2,520	712	1,466	4,745	634	3	0
1011900 Total					29,937	245	6,373	928	2,317	19,078	991	5	0
1011950	CAP LEASES-ACCM AMRT	142885	Finance Lease ROU Assets (A/D) - PPAs	UT	-7,793	0	0	0	0	-7,793	0	0	0
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	CAGE	-3,829	0	0	0	-851	-2,618	-357	-2	0
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	CAGW	-964	-40	-707	-217	0	0	0	0	0
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	OR	-3,146	0	-3,146	0	0	0	0	0	0
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	SO	-10,284	-205	-2,520	-712	-1,466	-4,745	-634	-3	0
1011950 Total					-26,016	-245	-6,373	-928	-2,317	-15,156	-991	-5	0
Grand Total					18,705	161	4,825	814	1,990	10,073	837	5	0

B10.PLANT HELD FOR FUTURE USE



Plant Held for Future Use

Average of Monthly Averages Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1050000	EL PLT HLD FTR USE	3401000	LAND OWNED IN FEE	CAGE	8,923	0	0	0	1,984	6,102	832	5	0
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	CAGE	2,741	0	0	0	609	1,874	256	2	0
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	CAGW	162	7	119	36	0	0	0	0	0
1050000	EL PLT HLD FTR USE	3502000	LAND RIGHTS	CAGE	755	0	0	0	168	516	70	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	CA	683	683	0	0	0	0	0	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	OR	3,913	0	3,913	0	0	0	0	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	UT	5,731	0	0	0	0	5,731	0	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	WYP	1	0	0	0	1	0	0	0	0
1050000	EL PLT HLD FTR USE	3891000	LAND OWNED IN FEE	OR	3,004	0	3,004	0	0	0	0	0	0
1050000 Total					25,912	690	7,036	36	2,762	14,223	1,158	7	0
Grand Total					25,912	690	7,036	36	2,762	14,223	1,158	7	0

B11. MISC. DEFERRED DEBITS



Deferred Debits

Average of Monthly Averages Ending - June 2020
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1861000	MS DEF DB-OTH WIP	185016	EMISSION REDUCTION CREDITS PURCHASED	CAEE	2,347	0	0	0	569	1,539	237	1	0
1861000	MS DEF DB-OTH WIP	185017	ERCs - Impairment Reserve	CAEE	-2,040	0	0	0	-494	-1,338	-206	-1	0
1861000 Total					307	0	0	0	74	201	31	0	0
1861200	FINANCING COSTS DEFR	185025	FINANCING COST DEFERRED	SO	0	0	0	0	0	0	0	0	0
1861200	FINANCING COSTS DEFR	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	129	3	32	9	18	60	8	0	0
1861200	FINANCING COSTS DEFR	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	1,683	0	0	0	0	0	0	0	1,683
1861200	FINANCING COSTS DEFR	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	386	0	0	0	0	0	0	0	386
1861200	FINANCING COSTS DEFR	185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	284	0	0	0	0	0	0	0	284
1861200 Total					2,483	3	32	9	18	60	8	0	2,354
1865000	DEF COAL MINE COSTS	184414	DEFERRED COAL COSTS - WYODAK SETTLEMENT	CAEE	1,006	0	0	0	244	660	102	1	0
1865000	DEF COAL MINE COSTS	184417	Prepaid Coal Costs - Wyodak Shortfall	CAEE	976	0	0	0	237	640	99	1	0
1865000 Total					1,982	0	0	0	480	1,300	200	1	0
1867000	MSC DF DR-BAL TRAN	134300	DEFERRED CHARGES	CAEE	1	0	0	0	0	1	0	0	0
1867000	MSC DF DR-BAL TRAN	134300	DEFERRED CHARGES	JBE	-3	0	-2	-1	0	0	0	0	0
1867000 Total					-2	0	-2	-1	0	1	0	0	0
1868000	MISC DF DR-OTH-CST	134304	Def Chrg - Cloud Based Software Impl	SO	510	10	125	35	73	236	31	0	0
1868000	MISC DF DR-OTH-CST	134305	Oth Def Chrg - IT Licenses/Maintenance	OTHER	114	0	0	0	0	0	0	0	114
1868000	MISC DF DR-OTH-CST	185306	TGS BUYOUT	CAGE	3	0	0	0	1	2	0	0	0
1868000	MISC DF DR-OTH-CST	185313	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	9,728	146	2,564	767	1,424	4,241	584	4	0
1868000	MISC DF DR-OTH-CST	185335	LACOMB IRRIGATION	SG	95	1	25	8	14	42	6	0	0
1868000	MISC DF DR-OTH-CST	185336	BOGUS CREEK	SG	829	12	219	65	121	361	50	0	0
1868000	MISC DF DR-OTH-CST	185337	POINT-TO-POINT TRANS RESERVATIONS	CAGE	25	0	0	0	6	17	2	0	0
1868000	MISC DF DR-OTH-CST	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	1,005	15	265	79	147	438	60	0	0
1868000	MISC DF DR-OTH-CST	185351	BPA LT TRANSMISSION PREPAID	OTHER	493	0	0	0	0	0	0	0	493
1868000	MISC DF DR-OTH-CST	185359	LT Lake Side 2 Maint. Prepayment	CAGE	14,508	0	0	0	3,226	9,921	1,353	8	0
1868000	MISC DF DR-OTH-CST	185360	LT LAKE SIDE MAINT PREPAYMENT	CAGE	24,097	0	0	0	5,358	16,479	2,247	14	0
1868000	MISC DF DR-OTH-CST	185361	LT CHEHALIS CSA MAINT. PREPAYMENT	CAGW	16,750	701	12,286	3,764	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185362	LT Currant Creek CSA Maint Prepayment	CAGE	15,130	0	0	0	3,364	10,346	1,411	9	0
1868000	MISC DF DR-OTH-CST	185371	LT Chehalis CSA Prepaid O&M	CAGW	735	31	539	165	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185372	LT Currant Creek CSA Prepaid O&M	CAGE	1,070	0	0	0	238	732	100	1	0
1868000	MISC DF DR-OTH-CST	185557	LT Prepaid-FSA Capital - Glenrock I	CAGE	510	0	0	0	113	349	48	0	0
1868000	MISC DF DR-OTH-CST	185558	LT Prepaid-FSA Capital - Glenrock III	CAGE	156	0	0	0	35	107	15	0	0
1868000	MISC DF DR-OTH-CST	185561	LT Prepaid-FSA Capital - Goodnoe Hills	CAGW	131	5	96	29	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185564	LT Prepaid-FSA Capital - High Plains	CAGE	312	0	0	0	69	213	29	0	0
1868000	MISC DF DR-OTH-CST	185567	LT Prepaid-FSA Capital - Leaning Juniper	CAGW	575	24	422	129	0	0	0	0	0



Deferred Debits

Average of Monthly Averages Ending - June 2020
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1868000	MISC DF DR-OTH-CST	185570	LT Prepaid-FSA Capital - Marengo I	CAGW	140	6	102	31	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185571	LT Prepaid-FSA Capital - Marengo II	CAGW	44	2	32	10	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185574	LT Prepaid-FSA Capital - McFadden Ridge	CAGE	114	0	0	0	25	78	11	0	0
1868000	MISC DF DR-OTH-CST	185577	LT Prepaid-FSA Capital - Rolling Hills	CAGE	453	0	0	0	101	310	42	0	0
1868000	MISC DF DR-OTH-CST	185580	LT Prepaid-FSA Capital - Seven Mile I	CAGE	737	0	0	0	164	504	69	0	0
1868000	MISC DF DR-OTH-CST	185581	LT Prepaid-FSA Capital - Seven Mile II	CAGE	145	0	0	0	32	99	14	0	0
1868000 Total					88,410	953	16,674	5,083	14,511	44,474	6,071	37	607
1869000	MISC DF DR-OTH-NC	185334	HERMISTON SWAP	CAGW	2,847	119	2,088	640	0	0	0	0	0
1869000 Total					2,847	119	2,088	640	0	0	0	0	0
Grand Total					96,027	1,075	18,792	5,731	15,084	46,035	6,310	38	2,961

B12. BLANK

B13. MATERIALS & SUPPLIES



Material & Supplies

Average of Monthly Averages Ending - June 2020
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1511120	COAL INVNTY-HUNTER	0	COAL INVENTORY - HUNTER	CAEE	38,216	0	0	0	9,261	25,072	3,863	20	0
1511120 Total					38,216	0	0	0	9,261	25,072	3,863	20	0
1511130	COAL INVNTY-HTG	0	COAL INVENTORY - HUNTINGTON	CAEE	28,774	0	0	0	6,973	18,878	2,908	15	0
1511130 Total					28,774	0	0	0	6,973	18,878	2,908	15	0
1511140	COAL INVNTY-JB	0	COAL INVENTORY - JIM BRIDGER	JBE	22,582	964	16,418	5,200	0	0	0	0	0
1511140 Total					22,582	964	16,418	5,200	0	0	0	0	0
1511160	COAL INVNTY-NAU	0	COAL INVENTORY - NAUGHTON	CAEE	18,937	0	0	0	4,589	12,424	1,914	10	0
1511160 Total					18,937	0	0	0	4,589	12,424	1,914	10	0
1511200	COAL INVNTY-CHOLLA	0	COAL INVENTORY - CHOLLA	CAEE	12,589	0	0	0	3,051	8,259	1,272	7	0
1511200 Total					12,589	0	0	0	3,051	8,259	1,272	7	0
1511300	COAL INVNTY-COLSTRI	0	COAL INVENTORY - COLSTIP	CAEW	1,646	70	1,197	379	0	0	0	0	0
1511300 Total					1,646	70	1,197	379	0	0	0	0	0
1511400	COAL INVNTY-CRAIG	0	COAL INVENTORY - CRAIG	CAEE	5,921	0	0	0	1,435	3,885	599	3	0
1511400 Total					5,921	0	0	0	1,435	3,885	599	3	0
1511600	COAL INVNTY-DJ	0	COAL INVENTORY - DAVE JOHNSTON	CAEE	9,813	0	0	0	2,378	6,438	992	5	0
1511600 Total					9,813	0	0	0	2,378	6,438	992	5	0
1511700	COAL INVNTY-RG	0	COAL INVENTORY ROCK GARDEN PILE	CAEE	31,430	0	0	0	7,617	20,620	3,177	16	0
1511700 Total					31,430	0	0	0	7,617	20,620	3,177	16	0
1511900	COAL INVNTY-HAYDEN	0	COAL INVENTORY - HAYDEN	CAEE	1,938	0	0	0	470	1,272	196	1	0
1511900 Total					1,938	0	0	0	470	1,272	196	1	0
1512180	NATURAL GAS-CLAY BAS	0	NATURAL GAS - CLAY BASIN	CAEE	1,288	0	0	0	312	845	130	1	0
1512180 Total					1,288	0	0	0	312	845	130	1	0
1514000	FUEL STK-FUEL OIL	0	FUEL STOCK COAL MINE	CAEE	1,092	0	0	0	265	717	110	1	0
1514000	FUEL STK-FUEL OIL	0	FUEL STOCK COAL MINE	CAEW	109	5	79	25	0	0	0	0	0
1514000	FUEL STK-FUEL OIL	0	FUEL STOCK COAL MINE	JBE	1,235	53	898	284	0	0	0	0	0
1514000 Total					2,436	57	977	309	265	717	110	1	0
1514300	OIL INVNTY-COLSTRIP	0	OIL INVENTORY - COLSTRIP	CAEW	105	4	76	24	0	0	0	0	0
1514300 Total					105	4	76	24	0	0	0	0	0
1514400	OIL INVENTORY-CRAIG	0	OIL INVENTORY - CRAIG	CAEE	71	0	0	0	17	46	7	0	0
1514400 Total					71	0	0	0	17	46	7	0	0
1514900	OIL INVENTORY-HAYDEN	0	OIL INVENTORY - HAYDEN	CAEE	61	0	0	0	15	40	6	0	0
1514900 Total					61	0	0	0	15	40	6	0	0
1541000	PLNT M&S STK CNTRL	0	MATERIAL CONTROL ADJUST	SO	-148	-3	-36	-10	-21	-68	-9	0	0
1541000	PLNT M&S STK CNTRL	1510	JIM BRIDGER STORE ROOM	CAGE	15,362	0	0	0	3,416	10,505	1,433	9	0
1541000	PLNT M&S STK CNTRL	1510	JIM BRIDGER STORE ROOM	JBG	9,842	412	7,218	2,212	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	1515	DAVE JOHNSTON STORE ROOM	CAGE	16,432	0	0	0	3,654	11,237	1,532	9	0
1541000	PLNT M&S STK CNTRL	1520	WYODAK STORE ROOM	CAGE	6,743	0	0	0	1,499	4,611	629	4	0



Material & Supplies

Average of Monthly Averages Ending - June 2020
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1541000	PLNT M&S STK CNTRL 1525	GADSBY STORE ROOM	CAGE	4,350	0	0	0	967	2,975	406	2	0
1541000	PLNT M&S STK CNTRL 1530	CARBON STORE ROOM	CAGE	1	0	0	0	0	1	0	0	0
1541000	PLNT M&S STK CNTRL 1535	NAUGHTON STORE ROOM	CAGE	13,352	0	0	0	2,969	9,130	1,245	8	0
1541000	PLNT M&S STK CNTRL 1540	HUNTINGTON STORE ROOM	CAGE	18,263	0	0	0	4,061	12,489	1,703	10	0
1541000	PLNT M&S STK CNTRL 1545	HUNTER STORE ROOM	CAGE	25,865	0	0	0	5,751	17,688	2,412	15	0
1541000	PLNT M&S STK CNTRL 1550	BLUNDELL STORE ROOM	CAGE	1,217	0	0	0	271	832	113	1	0
1541000	PLNT M&S STK CNTRL 1565	CURRANT CREEK PLANT	CAGE	3,858	0	0	0	858	2,638	360	2	0
1541000	PLNT M&S STK CNTRL 1570	LAKESIDE PLANT	CAGE	6,174	0	0	0	1,373	4,222	576	3	0
1541000	PLNT M&S STK CNTRL 1580	CHEHALIS PLANT	CAGW	3,865	162	2,835	868	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 1675	HYDRO EAST - UTAH	CAGE	7	0	0	0	2	5	1	0	0
1541000	PLNT M&S STK CNTRL 1680	HYDRO EAST - IDAHO	CAGE	3	0	0	0	1	2	0	0	0
1541000	PLNT M&S STK CNTRL 1700	LEANING JUNIPER STOREROOM	CAGW	468	20	343	105	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 1705	GOODNOE HILLS WIND	CAGW	239	10	175	54	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 1715	MARENGO WIND	CAGW	685	29	503	154	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 1720	Foote Creek	CAGE	690	0	0	0	153	472	64	0	0
1541000	PLNT M&S STK CNTRL 1725	Glenrock/Rolling Hills	CAGE	981	0	0	0	218	671	91	1	0
1541000	PLNT M&S STK CNTRL 1730	Seven Mile Hill	CAGE	600	0	0	0	133	410	56	0	0
1541000	PLNT M&S STK CNTRL 1740	High Plains/McFadden	CAGE	484	0	0	0	108	331	45	0	0
1541000	PLNT M&S STK CNTRL 1745	Dunlap Wind Project	CAGE	631	0	0	0	140	432	59	0	0
1541000	PLNT M&S STK CNTRL 1799	WIND OFFICE	CAGE	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2005	CASPER STORE ROOM	WYP	617	0	0	0	617	0	0	0	0
1541000	PLNT M&S STK CNTRL 2010	BUFFALO STORE ROOM	WYP	147	0	0	0	147	0	0	0	0
1541000	PLNT M&S STK CNTRL 2015	DOUGLAS STORE ROOM	WYP	240	0	0	0	240	0	0	0	0
1541000	PLNT M&S STK CNTRL 2020	CODY STORE ROOM	WYP	670	0	0	0	670	0	0	0	0
1541000	PLNT M&S STK CNTRL 2030	WORLAND STORE ROOM	WYP	692	0	0	0	692	0	0	0	0
1541000	PLNT M&S STK CNTRL 2035	RIVERTON STORE ROOM	WYP	444	0	0	0	444	0	0	0	0
1541000	PLNT M&S STK CNTRL 2040	EVANSTON STORE ROOM	WYU	642	0	0	0	642	0	0	0	0
1541000	PLNT M&S STK CNTRL 2045	KEMMERER STORE ROOM	WYU	14	0	0	0	14	0	0	0	0
1541000	PLNT M&S STK CNTRL 2050	PINEDALE STORE ROOM	WYU	588	0	0	0	588	0	0	0	0
1541000	PLNT M&S STK CNTRL 2060	ROCK SPRINGS STORE ROOM	WYP	1,385	0	0	0	1,385	0	0	0	0
1541000	PLNT M&S STK CNTRL 2065	RAWLINS STORE ROOM	WYP	498	0	0	0	498	0	0	0	0
1541000	PLNT M&S STK CNTRL 2070	LARAMIE STORE ROOM	WYP	488	0	0	0	488	0	0	0	0
1541000	PLNT M&S STK CNTRL 2075	REXBERG STORE ROOM	IDU	1,327	0	0	0	0	0	1,327	0	0
1541000	PLNT M&S STK CNTRL 2085	SHELLY STORE ROOM	IDU	678	0	0	0	0	0	678	0	0
1541000	PLNT M&S STK CNTRL 2090	PRESTON STORE ROOM	IDU	75	0	0	0	0	0	75	0	0
1541000	PLNT M&S STK CNTRL 2095	LAVA HOT SPRINGS STORE ROOM	IDU	136	0	0	0	0	0	136	0	0
1541000	PLNT M&S STK CNTRL 2100	MONTPELIER STORE ROOM	IDU	237	0	0	0	0	0	237	0	0
1541000	PLNT M&S STK CNTRL 2110	BRIDGERLAND STORE ROOM	UT	442	0	0	0	0	442	0	0	0



Material & Supplies

Average of Monthly Averages Ending - June 2020
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1541000	PLNT M&S STK CNTRL 2205	TREMONTON STORE ROOM	UT	188	0	0	0	0	188	0	0	0
1541000	PLNT M&S STK CNTRL 2210	OGDEN STORE ROOM	UT	1,366	0	0	0	0	1,366	0	0	0
1541000	PLNT M&S STK CNTRL 2215	LAYTON STORE ROOM	UT	577	0	0	0	0	577	0	0	0
1541000	PLNT M&S STK CNTRL 2220	SALT LAKE METRO STORE ROOM	UT	8,825	0	0	0	0	8,825	0	0	0
1541000	PLNT M&S STK CNTRL 2230	JORDAN VALLEY STORE ROOM	UT	977	0	0	0	0	977	0	0	0
1541000	PLNT M&S STK CNTRL 2235	PARK CITY STORE ROOM	UT	1,479	0	0	0	0	1,479	0	0	0
1541000	PLNT M&S STK CNTRL 2240	TOOELE STORE ROOM	UT	456	0	0	0	0	456	0	0	0
1541000	PLNT M&S STK CNTRL 2245	WASATCH RESTORATION CENTER	UT	541	0	0	0	0	541	0	0	0
1541000	PLNT M&S STK CNTRL 2400	PLNT M&S STK CNTRL EAGLE MOUNTAIN	UT	286	0	0	0	0	286	0	0	0
1541000	PLNT M&S STK CNTRL 2405	AMERICAN FORK STORE ROOM	UT	1,712	0	0	0	0	1,712	0	0	0
1541000	PLNT M&S STK CNTRL 2410	SANTAQUIN STORE ROOM	UT	440	0	0	0	0	440	0	0	0
1541000	PLNT M&S STK CNTRL 2415	DELTA STORE ROOM	UT	345	0	0	0	0	345	0	0	0
1541000	PLNT M&S STK CNTRL 2420	VERNAL STORE ROOM	UT	729	0	0	0	0	729	0	0	0
1541000	PLNT M&S STK CNTRL 2425	PRICE STORE ROOM	UT	659	0	0	0	0	659	0	0	0
1541000	PLNT M&S STK CNTRL 2430	MOAB STORE ROOM	UT	793	0	0	0	0	793	0	0	0
1541000	PLNT M&S STK CNTRL 2435	BLANDING STORE ROOM	UT	133	0	0	0	0	133	0	0	0
1541000	PLNT M&S STK CNTRL 2445	RICHFIELD STORE ROOM	UT	106	0	0	0	0	106	0	0	0
1541000	PLNT M&S STK CNTRL 2450	CEDAR CITY STORE ROOM	UT	1,030	0	0	0	0	1,030	0	0	0
1541000	PLNT M&S STK CNTRL 2455	MILFORD STORE ROOM	UT	377	0	0	0	0	377	0	0	0
1541000	PLNT M&S STK CNTRL 2460	WASHINGTON STORE ROOM	UT	603	0	0	0	0	603	0	0	0
1541000	PLNT M&S STK CNTRL 2620	WALLA WALLA STORE ROOM	CAGW	1,601	67	1,174	360	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2625	SUNNYSIDE STORE ROOM	WA	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2630	YAKIMA STORE ROOM	CAGW	210	9	154	47	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2630	YAKIMA STORE ROOM	WA	231	0	0	231	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2635	ENTERPRISE STORE ROOM	OR	200	0	200	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2640	PENDLETON STORE ROOM	OR	973	0	973	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2650	HOOD RIVER STORE ROOM	OR	527	0	527	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2655	PORTLAND METRO - STORE ROOM	OR	12,028	0	12,028	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2660	ASTORIA STORE ROOM	OR	1,212	0	1,212	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2665	MADRAS STORE ROOM	OR	126	0	126	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2670	PRINEVILLE STORE ROOM	OR	10	0	10	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2675	BEND STORE ROOM	OR	2,000	0	2,000	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2805	ALBANY STORE ROOM	OR	191	0	191	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2810	LINCOLN CITY STORE ROOM	OR	234	0	234	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2830	ROSEBURG STORE ROOM	OR	2,864	0	2,864	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2835	COOS BAY STORE ROOM	OR	871	0	871	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2840	GRANTS PASS STORE ROOM	OR	1,135	0	1,135	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2845	MEDFORD STORE ROOM	OR	976	0	976	0	0	0	0	0	0



Material & Supplies

Average of Monthly Averages Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1541000	PLNT M&S STK CNTRL	2850	KLAMATH FALLS STORE ROOM	OR	2,783	0	2,783	0	0	0	0		
1541000	PLNT M&S STK CNTRL	2855	LAKEVIEW STORE ROOM	OR	126	0	126	0	0	0	0		
1541000	PLNT M&S STK CNTRL	2860	ALTURAS STORE ROOM	CA	86	86	0	0	0	0	0		
1541000	PLNT M&S STK CNTRL	2865	MT SHASTA STORE ROOM	CA	262	262	0	0	0	0	0		
1541000	PLNT M&S STK CNTRL	2870	YREKA STORE ROOM	CA	1,341	1,341	0	0	0	0	0		
1541000	PLNT M&S STK CNTRL	2875	CRESENT CITY STORE ROOM	CA	476	476	0	0	0	0	0		
1541000	PLNT M&S STK CNTRL	5005	TREMONTON STORE ROOM	SO	146	3	36	10	21	67	9		
1541000	PLNT M&S STK CNTRL	5110	MATERIAL PACKAGING CENTER - WEST	OR	0	0	0	0	0	0	0		
1541000	PLNT M&S STK CNTRL	5115	DEMC - SLC	SNPD	106	3	29	7	11	51	5		
1541000	PLNT M&S STK CNTRL	5120	DEMC - MEDFORD	OR	59	0	59	0	0	0	0		
1541000	PLNT M&S STK CNTRL	5125	DEMC - OREGON	OR	10,117	0	10,117	0	0	0	0		
1541000	PLNT M&S STK CNTRL	5130	MEDFORD HUB	OR	8,202	0	8,202	0	0	0	0		
1541000	PLNT M&S STK CNTRL	5135	YAKIMA HUB	WA	7,248	0	0	7,248	0	0	0		
1541000	PLNT M&S STK CNTRL	5140	PRESTON HUB	IDU	3,653	0	0	0	0	3,653	0		
1541000	PLNT M&S STK CNTRL	5150	RICHFIELD HUB	UT	4,254	0	0	0	0	4,254	0		
1541000	PLNT M&S STK CNTRL	5155	CASPER HUB	WYP	5,583	0	0	0	5,583	0	0		
1541000	PLNT M&S STK CNTRL	5160	SALT LAKE METRO HUB	UT	23,284	0	0	0	0	23,284	0		
1541000	PLNT M&S STK CNTRL	5200	UTAH TRANSPORTATION BUILDING	SNPD	21	1	6	1	2	10	1		
1541000	PLNT M&S STK CNTRL	5300	METER TEST WAREHOUSE	UT	3	0	0	0	0	3	0		
1541000 Total					254,045	2,876	57,070	11,286	37,595	128,314	16,838	65	0
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	CAGE	59	0	0	0	13	40	6	0	0
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	CAGW	224	9	164	50	0	0	0	0	0
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	174	3	43	12	25	80	11	0	0
1541500 Total					457	13	207	62	38	120	16	0	0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	CAGE	8,288	0	0	0	1,843	5,668	773	5	0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	JBG	-7,242	-303	-5,311	-1,627	0	0	0	0	0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SG	1,380	21	364	109	202	601	83	1	0
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SO	-861	-17	-211	-60	-123	-397	-53	0	0
1541900 Total					1,565	-299	-5,159	-1,578	1,922	5,872	803	5	0
1549900	CR-OBSOL&SURPL INV	102930	SB Asset # 120930	SO	-27	-1	-7	-2	-4	-13	-2	0	0
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SG	-571	-9	-150	-45	-84	-249	-34	0	0
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SO	-12	0	-3	-1	-2	-6	-1	0	0
1549900	CR-OBSOL&SURPL INV	120932	Inventory Reserve - RMP (T&D)	SNPD	-896	-28	-241	-57	-94	-431	-45	0	0
1549900	CR-OBSOL&SURPL INV	120933	Inventory Reserve - PP (T&D)	SNPD	-737	-23	-198	-47	-77	-355	-37	0	0
1549900	CR-OBSOL&SURPL INV	120934	Inventory Reserve - PP (Renewables)	CAGE	-558	0	0	0	-124	-382	-52	0	0
1549900	CR-OBSOL&SURPL INV	120934	Inventory Reserve - PP (Renewables)	CAGW	-336	-14	-246	-75	0	0	0	0	0
1549900 Total					-3,137	-75	-845	-227	-384	-1,435	-171	-1	0
2531600	WORK CAP DEP-UAMPS	289920	WORKING CAPITAL DEPOSIT - UAMPS	CAEE	-2,210	0	0	0	-536	-1,450	-223	-1	0



Material & Supplies

Average of Monthly Averages Ending - June 2020
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2531600 Total					-2,210	0	0	0	-536	-1,450	-223	-1	0
2531700	WORKG CAP DEP-DG&T	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	CAEE	-2,636	0	0	0	-639	-1,729	-266	-1	0
2531700 Total					-2,636	0	0	0	-639	-1,729	-266	-1	0
2531800	WCD-PROVO-PLNT M&S	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	CAGE	-273	0	0	0	-61	-187	-25	0	0
2531800 Total					-273	0	0	0	-61	-187	-25	0	0
Grand Total					423,618	3,611	69,941	15,457	74,318	228,001	32,145	145	0

B14. CASH WORKING CAPITAL



Cash Working Capital

Twelve Month Average Ending - June 2020
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1430000	OTHER ACCTS REC	0	OTHER ACCOUNTS RECEIVABLE	SO	3	0	1	0	0	1	0	0
1430000 Total					3	0	1	0	0	1	0	0
1431000	EMP ACCOUNTS REC	0	EMPLOYEE RECEIVABLES	SO	4,636	92	1,136	321	661	2,139	286	1
1431000 Total					4,636	92	1,136	321	661	2,139	286	1
1431500	INC TAXES RECEIVABLE	0	INCOME TAXES RECEIVABLE	SO	-70	-1	-17	-5	-10	-32	-4	0
1431500	INC TAXES RECEIVABLE	116133	InterCo State Tax Rec-(Even Years)- MEHC	SO	186	4	46	13	27	86	11	0
1431500	INC TAXES RECEIVABLE	116134	InterCo State Tax Rec -(Odd Years)- MEHC	SO	-116	-2	-28	-8	-17	-53	-7	0
1431500 Total					0	0	0	0	0	0	0	0
1433000	JOINT OWNER REC	0	JOINT OWNER RECEIVABLE	SO	6,164	123	1,510	427	879	2,844	380	2
1433000 Total					6,164	123	1,510	427	879	2,844	380	2
1436000	OTH ACCT REC	0	OTHER ACCOUNTS RECEIVABLE	SO	18,384	367	4,505	1,272	2,620	8,482	1,133	5
1436000 Total					18,384	367	4,505	1,272	2,620	8,482	1,133	5
1437000	CSS OAR BILLINGS	0	CSS OAR BILLINGS	SO	5,948	119	1,457	412	848	2,744	366	2
1437000 Total					5,948	119	1,457	412	848	2,744	366	2
1437100	CSS OAR BILLINGS-WOR	0	OTHER ACCT REC CCS	SO	-2,176	-43	-533	-151	-310	-1,004	-134	-1
1437100 Total					-2,176	-43	-533	-151	-310	-1,004	-134	-1
2300000	ASSET RETIREMENT OBL	284915	ARO LIAB - DEER CREEK MINE RECLAMATION	OTHER	-3,609	0	0	0	0	0	0	-3,609
2300000 Total					-3,609	0	0	0	0	0	0	-3,609
2320000	ACCOUNTS PAYABLE	210460	JOINT OWNER RECEIVABLES - CREDIT	CAEE	-3,418	0	0	0	-828	-2,242	-345	-2
2320000	ACCOUNTS PAYABLE	211108	UNION DUES/CONTRIBUTIONS WITHHOLDING	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211109	MET PAY HOME & AUTO WITHHOLDINGS	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211112	UNITED FUND/CHARITABLE WITHHOLDINGS	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211116	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	SO	-12	0	-3	-1	-2	-6	-1	0
2320000	ACCOUNTS PAYABLE	215077	K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED	SO	-573	-11	-141	-40	-82	-265	-35	0
2320000	ACCOUNTS PAYABLE	215078	K-Plus Employer Contributions - Fixed	SO	-1,364	-27	-334	-94	-194	-629	-84	0
2320000	ACCOUNTS PAYABLE	215080	METLIFE MEDICAL INSURANCE	SO	-3,510	-70	-860	-243	-500	-1,619	-216	-1
2320000	ACCOUNTS PAYABLE	215082	METLIFE DENTAL INSURANCE	SO	-57	-1	-14	-4	-8	-26	-3	0
2320000	ACCOUNTS PAYABLE	215084	METLIFE VISION INSURANCE	SO	-4	0	-1	0	-1	-2	0	0
2320000	ACCOUNTS PAYABLE	215085	Western Utilities Dental Payable	SO	-1	0	0	0	0	-1	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	18	0	5	1	3	9	1	0
2320000	ACCOUNTS PAYABLE	215095	HMO HEALTH PLAN	SO	-10	0	-2	-1	-1	-5	-1	0
2320000	ACCOUNTS PAYABLE	215112	Minnesota Life Insurance	SO	-14	0	-3	-1	-2	-7	-1	0
2320000	ACCOUNTS PAYABLE	215116	IBEW 57 MEDICAL INSURANCE	SO	-16	0	-4	-1	-2	-7	-1	0
2320000	ACCOUNTS PAYABLE	215350	"IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y	SO	-2	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



Cash Working Capital

Twelve Month Average Ending - June 2020
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2320000	ACCOUNTS PAYABLE	215357	"DEPENDENT CARE REIMBURSEMENT, CURRENT Y	SO	11	0	3	1	2	5	1	0	0
2320000	ACCOUNTS PAYABLE	215425	OR DOE Cool School Program	OTHER	-15	0	0	0	0	0	0	0	-15
2320000	ACCOUNTS PAYABLE	215439	Cal ISO Trans Payable	SG	-2,646	-40	-697	-209	-387	-1,153	-159	-1	0
2320000	ACCOUNTS PAYABLE	235230	ACCRUAL - ROYALTIES	CAEE	-62	0	0	0	-15	-41	-6	0	0
2320000	ACCOUNTS PAYABLE	235599	Safety Award	SO	-922	-18	-226	-64	-131	-425	-57	0	0
2320000	ACCOUNTS PAYABLE	240330	PROVISION FOR WORKERS' COMPENSATION	SO	-184	-4	-45	-13	-26	-85	-11	0	0
2320000 Total					-12,788	-172	-2,326	-669	-2,178	-6,503	-920	-5	-15
2533000	O DEF CR-MISC PPL	289517	TRAPPER MINE FINAL RECLAMATION	CAGE	-6,746	0	0	0	-1,500	-4,613	-629	-4	0
2533000 Total					-6,746	0	0	0	-1,500	-4,613	-629	-4	0
Grand Total					9,816	485	5,750	1,613	1,020	4,090	481	1	-3,624

B15. MISC. RATE BASE



Miscellaneous Rate Base

Average of Monthly Averages Ending - June 2020
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	CAGE	143,168	0	0	0	31,834	97,903	13,351	81	0
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	UT	11,764	0	0	0	0	11,764	0	0	0
1140000	Total				154,932	0	0	0	31,834	109,667	13,351	81	0
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	CAGE	-130,685	0	0	0	-29,058	-89,367	-12,187	-74	0
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	UT	-1,445	0	0	0	0	-1,445	0	0	0
1150000	Total				-132,130	0	0	0	-29,058	-90,812	-12,187	-74	0
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	2,708	54	663	187	386	1,249	167	1	0
1651000	PREPAY-INSURANCE	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	1,581	32	387	109	225	729	97	0	0
1651000	PREPAY-INSURANCE	132016	PREPAID INS-MINORITY OWNED PLANTS	SO	531	11	130	37	76	245	33	0	0
1651000	PREPAY-INSURANCE	132045	PREPAID WORKERS COMPENSATION	SO	254	5	62	18	36	117	16	0	0
1651000	PREPAY-INSURANCE	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	80	2	20	6	11	37	5	0	0
1651000	Total				5,154	103	1,263	357	735	2,378	318	1	0
1652000	PREPAY-TAXES	132101	PREPAID PROPERTY TAX	GPS	5,208	104	1,276	360	742	2,403	321	1	0
1652000	PREPAY-TAXES	132109	UTE-PREPAID POSSESSORY INTEREST	GPS	8	0	2	1	1	4	0	0	0
1652000	PREPAY-TAXES	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	67	1	16	5	9	31	4	0	0
1652000	PREPAY-TAXES	132111	Goshute - Prepaid Possessory Interest	GPS	7	0	2	1	1	3	0	0	0
1652000	PREPAY-TAXES	132200	"Prepaid Taxes (Federal, State, Local)"	SO	9	0	2	1	1	4	1	0	0
1652000	PREPAY-TAXES	132924	OTH PREPAY-OREGON DOE FEE	SO	531	11	130	37	76	245	33	0	0
1652000	Total				5,831	116	1,429	404	831	2,690	359	2	0
1652100	PREPAY - OTHER	132095	PREPAID EMISSIONS PERMIT FEES (UT)	CAGE	371	0	0	0	83	254	35	0	0
1652100	PREPAY - OTHER	132097	Prepaid CA GHG Cap & Trade Allowances	OTHER	12,538	0	0	0	0	0	0	0	12,538
1652100	PREPAY - OTHER	132098	Prepaid - CA GHG Wholesale	OTHER	5,869	0	0	0	0	0	0	0	5,869
1652100	PREPAY - OTHER	132310	PREPAID RATING AGENCY	SO	91	2	22	6	13	42	6	0	0
1652100	PREPAY - OTHER	132557	Prepaid-FSA O&M - Glenrock I	CAGE	147	0	0	0	33	100	14	0	0
1652100	PREPAY - OTHER	132558	Prepaid-FSA O&M - Glenrock III	CAGE	40	0	0	0	9	27	4	0	0
1652100	PREPAY - OTHER	132561	Prepaid-FSA O&M - Goodnoe Hills	CAGW	29	1	21	6	0	0	0	0	0
1652100	PREPAY - OTHER	132564	Prepaid-FSA O&M - High Plains	CAGE	77	0	0	0	17	53	7	0	0
1652100	PREPAY - OTHER	132567	Prepaid-FSA O&M - Leaning Juniper	CAGW	231	10	170	52	0	0	0	0	0
1652100	PREPAY - OTHER	132570	Prepaid-FSA O&M - Marengo I	CAGW	46	2	34	10	0	0	0	0	0
1652100	PREPAY - OTHER	132571	Prepaid-FSA O&M - Marengo II	CAGW	46	2	34	10	0	0	0	0	0
1652100	PREPAY - OTHER	132574	Prepaid-FSA O&M - McFadden Ridge	CAGE	29	0	0	0	6	20	3	0	0
1652100	PREPAY - OTHER	132577	Prepaid-FSA O&M - Rolling Hills	CAGE	104	0	0	0	23	71	10	0	0
1652100	PREPAY - OTHER	132580	Prepaid-FSA O&M - Seven Mile I	CAGE	235	0	0	0	52	161	22	0	0
1652100	PREPAY - OTHER	132581	Prepaid-FSA O&M - Seven Mile II	CAGE	44	0	0	0	10	30	4	0	0
1652100	PREPAY - OTHER	132604	OTH PREPAY - FERC HYDRO ADMIN FEE	SG	23	0	6	2	3	10	1	0	0
1652100	PREPAY - OTHER	132608	Prepaid - Records Management Costs	SG	26	0	7	2	4	11	2	0	0
1652100	PREPAY - OTHER	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	770	12	203	61	113	336	46	0	0
1652100	PREPAY - OTHER	132621	Prepayments - Water Rights (Ferron Canal)	CAGE	307	0	0	0	68	210	29	0	0
1652100	PREPAY - OTHER	132622	Prepayments - Water Rights (Hntgtn-Clev)	CAGE	242	0	0	0	54	166	23	0	0
1652100	PREPAY - OTHER	132650	PREPAID DUES	SO	2,496	50	612	173	356	1,152	154	1	0
1652100	PREPAY - OTHER	132700	PREPAID RENT	GPS	29	1	7	2	4	14	2	0	0



Miscellaneous Rate Base

Average of Monthly Averages Ending - June 2020
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1652100	PREPAY - OTHER	132705	Prepaid Pole Contact	SG	237	4	62	19	35	103	14	0	0
1652100	PREPAY - OTHER	132740	PREPAID O&M WIND	CAGW	90	4	66	20	0	0	0	0	0
1652100	PREPAY - OTHER	132755	Prepaid Aircraft Maintenance Costs	SG	240	4	63	19	35	105	14	0	0
1652100	PREPAY - OTHER	132831	PREPAID BPA TRANSM - WINE COUNTRY	CAGW	984	41	721	221	0	0	0	0	0
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	CAEE	72	0	0	0	17	47	7	0	0
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SO	1,132	23	277	78	161	522	70	0	0
1652100	PREPAY - OTHER	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	2,392	0	2,392	0	0	0	0	0	0
1652100	PREPAY - OTHER	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	3,364	0	0	0	0	3,364	0	0	0
1652100	PREPAY - OTHER	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	271	0	0	0	0	0	271	0	0
1652100	PREPAY - OTHER	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	164	0	0	0	164	0	0	0	0
1652100	PREPAY - OTHER	132910	Prepayments - Hardware & Software	SO	13,202	263	3,235	914	1,882	6,091	813	4	0
1652100	PREPAY - OTHER	132998	PREPAID INSURANCE	CAEE	-58	0	0	0	-14	-38	-6	0	0
1652100	PREPAY - OTHER	132999	PREPAY - RECLASS TO LT	SO	-1,679	-33	-411	-116	-239	-775	-103	0	0
1652100	PREPAY - OTHER	134000	L/T PREPAY RECLASS	SO	1,737	35	426	120	248	801	107	0	0
1652100	PREPAY - OTHER	182600	PREPAYMENT-OTHER	CAEE	-4	0	0	0	-1	-3	0	0	0
1652100	PREPAY - OTHER	182600	PREPAYMENT-OTHER	CAEW	4	0	3	1	0	0	0	0	0
1652100 Total					45,938	418	7,950	1,601	3,135	12,874	1,547	6	18,407
2281000	ACC PROV-PROP INS	288711	Reg Liab - CA Property Insurance Reserve	CA	-171	-171	0	0	0	0	0	0	0
2281000	ACC PROV-PROP INS	288712	Reg Liab - OR Property Insurance Reserve	OR	12,311	0	12,311	0	0	0	0	0	0
2281000	ACC PROV-PROP INS	288714	Reg Liab - ID Property Insurance Reserve	IDU	-890	0	0	0	0	0	-890	0	0
2281000	ACC PROV-PROP INS	288715	Reg Liab - UT Property Insurance Reserve	UT	-8,168	0	0	0	0	-8,168	0	0	0
2281000	ACC PROV-PROP INS	288716	Reg Liab - WY Property Insurance Reserve	WYP	-1,121	0	0	0	-1,121	0	0	0	0
2281000	ACC PROV-PROP INS	288749	RegL - Insurance Reserves - Reclass	OTHER	-12,311	0	0	0	0	0	0	0	-12,311
2281000 Total					-10,350	-171	12,311	0	-1,121	-8,168	-890	0	-12,311
2282100	ACC PRV IN & DAMAG	280311	ACC. PROV. I & D - EXCL. AUTO	SO	-12,211	-244	-2,992	-845	-1,741	-5,634	-752	-3	0
2282100 Total					-12,211	-244	-2,992	-845	-1,741	-5,634	-752	-3	0
2282400	ACCUM PRV FR I&D-OR	288700	Reg Liab - OR Injuries & Damages Reserve	OR	-9,801	0	-9,801	0	0	0	0	0	0
2282400 Total					-9,801	0	-9,801	0	0	0	0	0	0
2283000	PEN/BENFT-SICK	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	-1,647	-33	-404	-114	-235	-760	-101	0	0
2283000 Total					-1,647	-33	-404	-114	-235	-760	-101	0	0
2283500	PENSIONS	280350	Pension - Local 57	SO	-579	-12	-142	-40	-83	-267	-36	0	0
2283500 Total					-579	-12	-142	-40	-83	-267	-36	0	0
2284100	AC MIS OP PR-OTHER	289320	CHEHALIS WA EFSEC C02 MITIGATION OBLIG	CAGW	-369	-15	-270	-83	0	0	0	0	0
2284100 Total					-369	-15	-270	-83	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	-240	-240	0	0	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	-60	0	0	0	0	0	-60	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	-1,239	0	-1,239	0	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	-868	0	0	0	0	-868	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	-316	0	0	-316	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	-145	0	0	0	-145	0	0	0	0
2530000 Total					-2,868	-240	-1,239	-316	-145	-868	-60	0	0



Miscellaneous Rate Base

Average of Monthly Averages Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2533500	OTH DEF CR-PEN & BEN	280370	PENSION LIAB-UMWA WITHDRAWAL OBLIG	CAEE	-115,119	0	0	0	-27,898	-75,526	-11,636	-60	0
2533500 Total					-115,119	0	0	0	-27,898	-75,526	-11,636	-60	0
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	CAEE	-5,006	0	0	0	-1,213	-3,284	-506	-3	0
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	CA	-21	-21	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288608	Envir Liab - Colstrip Pond	SO	-9,386	-187	-2,300	-650	-1,338	-4,331	-578	-3	0
2539900	OTH DEF CR - OTHER	288609	Envir Liab - Cholla Ash-Fly Ash Pond	SO	-5,014	-100	-1,229	-347	-715	-2,314	-309	-1	0
2539900	OTH DEF CR - OTHER	288614	Envir Liab - American Barrel (UT)	SO	-1,248	-25	-306	-86	-178	-576	-77	0	0
2539900	OTH DEF CR - OTHER	288616	Envir Liab - Astoria/Unocal (Downtown)	SO	-621	-12	-152	-43	-89	-287	-38	0	0
2539900	OTH DEF CR - OTHER	288618	Envir Liab - Astoria Young's Bay	SO	-278	-6	-68	-19	-40	-128	-17	0	0
2539900	OTH DEF CR - OTHER	288620	Envir Liab - Big Fork Hydro Plant (MT)	SO	-440	-9	-108	-30	-63	-203	-27	0	0
2539900	OTH DEF CR - OTHER	288621	Envir Liab - Bors Property	SO	-5	0	-1	0	-1	-2	0	0	0
2539900	OTH DEF CR - OTHER	288622	Envir Liab - Bridger Coal Fuel Oil Spill	SO	-810	-16	-199	-56	-116	-374	-50	0	0
2539900	OTH DEF CR - OTHER	288623	Envir Liab - Bridger Plant-FGD Pond 1	SO	-4,001	-80	-980	-277	-570	-1,846	-247	-1	0
2539900	OTH DEF CR - OTHER	288624	Envir Liab - Bridger FGD Pond 1 Closure	SO	-403	-8	-99	-28	-57	-186	-25	0	0
2539900	OTH DEF CR - OTHER	288625	Envir Liab - Bridger Plant-FGD Pond 2	SO	-699	-14	-171	-48	-100	-323	-43	0	0
2539900	OTH DEF CR - OTHER	288626	Envir Liab - Bridger Plant Oil Spills	SO	-776	-15	-190	-54	-111	-358	-48	0	0
2539900	OTH DEF CR - OTHER	288627	Envir Liab - Carbon Ash Spill	SO	-3,736	-75	-916	-259	-533	-1,724	-230	-1	0
2539900	OTH DEF CR - OTHER	288628	Envir Liab - Cedar Steam Plant (UT)	SO	-7	0	-2	0	-1	-3	0	0	0
2539900	OTH DEF CR - OTHER	288630	Envir Liab - Dave Johnston Oil Spill	SO	-700	-14	-172	-48	-100	-323	-43	0	0
2539900	OTH DEF CR - OTHER	288632	Envir Liab - Eugene MGP (50% PCRP)	SO	-174	-3	-43	-12	-25	-80	-11	0	0
2539900	OTH DEF CR - OTHER	288633	Envir Liab - Dave Johnston-Pond 4A & 4B	SO	-2,510	-50	-615	-174	-358	-1,158	-155	-1	0
2539900	OTH DEF CR - OTHER	288634	Envir Liab - Everett MGP (2/3 PCRP)	SO	-242	-5	-59	-17	-34	-112	-15	0	0
2539900	OTH DEF CR - OTHER	288636	Envir Liab - Hunter Fuel Oil Spills	SO	-156	-3	-38	-11	-22	-72	-10	0	0
2539900	OTH DEF CR - OTHER	288638	Envir Liab - Huntington Ash Landfill	SO	-2,186	-44	-536	-151	-312	-1,008	-135	-1	0
2539900	OTH DEF CR - OTHER	288639	Envir Liab - Hayden Ash Landfill	SO	-613	-12	-150	-42	-87	-283	-38	0	0
2539900	OTH DEF CR - OTHER	288640	Envir Liab - Idaho Falls Pole Yard	SO	-1,572	-31	-385	-109	-224	-725	-97	0	0
2539900	OTH DEF CR - OTHER	288642	Envir Liab - Jordan Plant Substation	SO	-155	-3	-38	-11	-22	-72	-10	0	0
2539900	OTH DEF CR - OTHER	288645	Envir Liab - Naughton Plant-FGD Pond 1	SO	-1,169	-23	-286	-81	-167	-539	-72	0	0
2539900	OTH DEF CR - OTHER	288648	Envir Liab - Naughton FGD Pond Closure	SO	-40	-1	-10	-3	-6	-18	-2	0	0
2539900	OTH DEF CR - OTHER	288650	Envir Liab - Ogden MGP	SO	-538	-11	-132	-37	-77	-248	-33	0	0
2539900	OTH DEF CR - OTHER	288651	Envir Liab - Ririe Substation	SO	-40	-1	-10	-3	-6	-19	-2	0	0
2539900	OTH DEF CR - OTHER	288652	Envir Liab - Olympia MGP	SO	-39	-1	-10	-3	-6	-18	-2	0	0
2539900	OTH DEF CR - OTHER	288653	Envir Liab - Naughton Plant-FGD Pond 2	SO	-2,694	-54	-660	-186	-384	-1,243	-166	-1	0
2539900	OTH DEF CR - OTHER	288655	Envir Liab - Hunter Plant-Ash Landfill	SO	-1,258	-25	-308	-87	-179	-580	-77	0	0
2539900	OTH DEF CR - OTHER	288656	Envir Liab - Portland Harbor Srce Cntrl	SO	-13,435	-268	-3,292	-930	-1,915	-6,199	-828	-4	0
2539900	OTH DEF CR - OTHER	288660	Envir Liab - Silver Bell/Telluride	SO	-1,334	-27	-327	-92	-190	-616	-82	0	0
2539900	OTH DEF CR - OTHER	288664	Envir Liab - Tacoma A St. (25% PCRP)	SO	-103	-2	-25	-7	-15	-48	-6	0	0
2539900	OTH DEF CR - OTHER	288666	Envir Liab - Utah Metals East	SO	-393	-8	-96	-27	-56	-181	-24	0	0
2539900	OTH DEF CR - OTHER	288668	Envir Liab - Wyodak Fuel Oil Spill	SO	-85	-2	-21	-6	-12	-39	-5	0	0
2539900	OTH DEF CR - OTHER	288676	Envir Liab - Naughton South Ash Pond	SO	-185	-4	-45	-13	-26	-86	-11	0	0
2539900	OTH DEF CR - OTHER	289051	DEFERRED RENT REVENUE AMORT OIL & GAS LE	CAGW	-94	-4	-69	-21	0	0	0	0	0



Miscellaneous Rate Base

Average of Monthly Averages Ending - June 2020
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
2539900	OTH DEF CR - OTHER	289341	Accrued Royalties-Reg Rcvry-Noncurrent	CAEE	-7,768	0	0	0	-1,883	-5,096	-785	-4	0
2539900	OTH DEF CR - OTHER	289523	Govt Coal Lease Bonus Payment Liability	CAEE	5,006	0	0	0	1,213	3,284	506	3	0
2539900	OTH DEF CR - OTHER	289540	Westmoreland Kemmerer Payable-NonCurr	CAGE	-6,845	0	0	0	-1,522	-4,681	-638	-4	0
2539900	OTH DEF CR - OTHER	289913	MCI - F.O.G. WIRE LEASE	SG	-1,104	-17	-291	-87	-162	-481	-66	0	0
2539900	OTH DEF CR - OTHER	289914	TRANSMISSION SERVICE DEPOSITS - THIRD PA	CAGE	3,709	0	0	0	825	2,537	346	2	0
2539900	OTH DEF CR - OTHER	289914	TRANSMISSION SERVICE DEPOSITS - THIRD PA	SG	-5,769	-86	-1,521	-455	-844	-2,515	-346	-2	0
2539900	OTH DEF CR - OTHER	289925	TRANSM CONST SECURITY DEPOSITS	CAGE	-11,079	0	0	0	-2,463	-7,576	-1,033	-6	0
2539900	OTH DEF CR - OTHER	289955	Accrued Right-of-Way Obligations	CAGE	-2,620	0	0	0	-583	-1,792	-244	-1	0
2539900 Total					-88,638	-1,266	-15,858	-4,511	-14,763	-45,925	-6,282	-32	0
2540000	REGULATORY LIAB	186149	Reg Asset - DSM - UT - Balance Reclass	OTHER	519	0	0	0	0	0	0	0	519
2540000	REGULATORY LIAB	187320	Reg Asset - Deprec Increase - ID	IDU	-3	0	0	0	0	0	-3	0	0
2540000	REGULATORY LIAB	231010	Reg Liab Current - Blue Sky	OTHER	-13,017	0	0	0	0	0	0	0	-13,017
2540000	REGULATORY LIAB	231020	Reg Liab Current - DSM	OTHER	-7,451	0	0	0	0	0	0	0	-7,451
2540000	REGULATORY LIAB	231045	Reg Liab Current - GHG Allowances	OTHER	-1,715	0	0	0	0	0	0	0	-1,715
2540000	REGULATORY LIAB	231050	Reg Liab Current - Def Net Power Costs	OTHER	-12,203	0	0	0	0	0	0	0	-12,203
2540000	REGULATORY LIAB	231060	Reg Liab Current - BPA Balancing Accts	OTHER	-3,045	0	0	0	0	0	0	0	-3,045
2540000	REGULATORY LIAB	231080	Reg Liab Current - REC Sales	OTHER	-418	0	0	0	0	0	0	0	-418
2540000	REGULATORY LIAB	231090	Reg Liab Current - Solar Feed-In	OTHER	-16,990	0	0	0	0	0	0	0	-16,990
2540000	REGULATORY LIAB	231100	Reg Liab Current - Other	OTHER	-13,835	0	0	0	0	0	0	0	-13,835
2540000	REGULATORY LIAB	288001	Reg Liab - Excess Def Inc Taxes - CA	CA	-1,080	-1,080	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288002	Reg Liab - Excess Def Inc Taxes - ID	IDU	-1,467	0	0	0	0	0	-1,467	0	0
2540000	REGULATORY LIAB	288003	Reg Liab - Excess Def Inc Taxes - OR	OR	-3,285	0	-3,285	0	0	0	0	0	0
2540000	REGULATORY LIAB	288005	Reg Liab - Excess Def Inc Taxes - WA	WA	-1,327	0	0	-1,327	0	0	0	0	0
2540000	REGULATORY LIAB	288006	Reg Liab - Excess Def Inc Taxes - WY	WYU	-11,014	0	0	0	-11,014	0	0	0	0
2540000	REGULATORY LIAB	288007	Reg Liab - Excess Def Inc Taxes - FERC	FERC	-8	0	0	0	0	0	0	-8	0
2540000	REGULATORY LIAB	288060	Reg L-WA Decoupling Mech Jul19-Jun20	OTHER	-1,035	0	0	0	0	0	0	0	-1,035
2540000	REGULATORY LIAB	288070	Contra Reg L-WA Decoupling Jul19-Jun20	OTHER	-2,440	0	0	0	0	0	0	0	-2,440
2540000	REGULATORY LIAB	288079	RegL-WA Decoupling Mech - Recl to Curr	OTHER	6,247	0	0	0	0	0	0	0	6,247
2540000	REGULATORY LIAB	288099	RegL-Depr/Amortz Deferral-Bal Reclass	OTHER	-58	0	0	0	0	0	0	0	-58
2540000	REGULATORY LIAB	288108	FAS 109 - WA Flowthrough	WA	-990	0	0	-990	0	0	0	0	0
2540000	REGULATORY LIAB	288114	REG LIABILITY - OR GAIN-SALE EPUD ASSETS	OTHER	1	0	0	0	0	0	0	0	1
2540000	REGULATORY LIAB	288116	Calif Alternative Rate for Energy (CARE)	OTHER	-20	0	0	0	0	0	0	0	-20
2540000	REGULATORY LIAB	288159	RegL - Blue Sky - Recl to Curr	OTHER	13,017	0	0	0	0	0	0	0	13,017
2540000	REGULATORY LIAB	288161	RL-Energy Savings Assistance (ESA)-CA	OTHER	-667	0	0	0	0	0	0	0	-667
2540000	REGULATORY LIAB	288165	Reg Liab - OR Enrgy	OTHER	-3,255	0	0	0	0	0	0	0	-3,255
2540000	REGULATORY LIAB	288174	RegL - OR Asset Sale Gain-Balance Recl	OTHER	-990	0	0	0	0	0	0	0	-990
2540000	REGULATORY LIAB	288211	Reg Liab - Non-Prot PP&E EDIT - CA	CA	-5,077	-5,077	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288212	Reg Liab - Non-Prot PP&E EDIT - ID	IDU	-14,411	0	0	0	0	0	-14,411	0	0
2540000	REGULATORY LIAB	288214	Reg Liab - Non-Prot PP&E EDIT - WA	WA	-26,425	0	0	-26,425	0	0	0	0	0
2540000	REGULATORY LIAB	288215	Reg Liab - Non-Prot PP&E EDIT - WY	WYP	-52,626	0	0	0	-52,626	0	0	0	0
2540000	REGULATORY LIAB	288216	Reg Liab - Non-Prot PP&E EDIT - UT	UT	-18,725	0	0	0	0	-18,725	0	0	0



Miscellaneous Rate Base

Average of Monthly Averages Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB	288231	Reg Liab - OR 2013 FERC Rate True-Up	OTHER	-926	0	0	0	0	0	-926
2540000	REGULATORY LIAB	288232	Reg Liab - OR 2017 FERC Rate True-Up	OTHER	-33,808	0	0	0	0	0	-33,808
2540000	REGULATORY LIAB	288240	Reg Liab - WA PCAM - CY 2016	OTHER	-2,395	0	0	0	0	0	-2,395
2540000	REGULATORY LIAB	288243	Reg Liability - WA PCAM CY2018	OTHER	-7,154	0	0	0	0	0	-7,154
2540000	REGULATORY LIAB	288245	Contra Reg Liability - WA PCAM CY2018	OTHER	-372	0	0	0	0	0	-372
2540000	REGULATORY LIAB	288246	Reg Liability - WA PCAM CY2019	OTHER	-226	0	0	0	0	0	-226
2540000	REGULATORY LIAB	288247	Contra Reg Liability - WA PCAM CY2019	OTHER	-16	0	0	0	0	0	-16
2540000	REGULATORY LIAB	288248	Reg Liability - WA PCAM CY2020	OTHER	-627	0	0	0	0	0	-627
2540000	REGULATORY LIAB	288249	Contra Reg Liability - WA PCAM CY2020	OTHER	-15	0	0	0	0	0	-15
2540000	REGULATORY LIAB	288281	Reg Liab-Excess Income Tax Deferral-CA	OTHER	-6,659	0	0	0	0	0	-6,659
2540000	REGULATORY LIAB	288282	Reg Liab-Excess Income Tax Deferral-ID	OTHER	-808	0	0	0	0	0	-808
2540000	REGULATORY LIAB	288283	Reg Liab-Excess Income Tax Deferral-OR	OTHER	-50,868	0	0	0	0	0	-50,868
2540000	REGULATORY LIAB	288284	Reg Liab-Excess Income Tax Deferral-UT	OTHER	-2,883	0	0	0	0	0	-2,883
2540000	REGULATORY LIAB	288285	Reg Liab-Excess Income Tax Deferral-WA	OTHER	-8,967	0	0	0	0	0	-8,967
2540000	REGULATORY LIAB	288286	Reg Liab-Excess Income Tax Deferral-WY	OTHER	-2,271	0	0	0	0	0	-2,271
2540000	REGULATORY LIAB	288295	RegL - BPA Balancing Accts - Recl to Cur	OTHER	3,045	0	0	0	0	0	3,045
2540000	REGULATORY LIAB	288405	Reg Liab-OR Direct Access 5 yr Opt Out	OTHER	-5,647	0	0	0	0	0	-5,647
2540000	REGULATORY LIAB	288411	Reg Liab - WA-Accel Depr 2015 GRC	WA	-39,646	0	0	-39,646	0	0	0
2540000	REGULATORY LIAB	288412	Reg Liab - Depr Decrease Deferral - OR	OTHER	-6,532	0	0	0	0	0	-6,532
2540000	REGULATORY LIAB	288413	Reg Liab - Depr Decrease Deferral - WA	WA	6	0	0	6	0	0	0
2540000	REGULATORY LIAB	288420	Reg Liab - CA GHG Allowance Revenues	OTHER	1,150	0	0	0	0	0	1,150
2540000	REGULATORY LIAB	288422	Reg Liab - CA Solar (SOMAH)-GHG Funds	OTHER	-3,814	0	0	0	0	0	-3,814
2540000	REGULATORY LIAB	288423	RegL - CA GHG Allowances - Recl to Curr	OTHER	1,715	0	0	0	0	0	1,715
2540000	REGULATORY LIAB	288424	RegL - CA GHG Allowances - Balance Recl	OTHER	-1,136	0	0	0	0	0	-1,136
2540000	REGULATORY LIAB	288443	RegL - OR RECs in Rates - Recl to Curr	OTHER	145	0	0	0	0	0	145
2540000	REGULATORY LIAB	288444	RegL - UT RECs in Rates - Recl to Curr	OTHER	268	0	0	0	0	0	268
2540000	REGULATORY LIAB	288446	RegL - WY RECs in Rates - Recl to Curr	OTHER	4	0	0	0	0	0	4
2540000	REGULATORY LIAB	288453	RegL - OR RECs in Rates - Balance Recl	OTHER	-27	0	0	0	0	0	-27
2540000	REGULATORY LIAB	288454	RegL - UT RECs in Rates - Balance Recl	OTHER	-506	0	0	0	0	0	-506
2540000	REGULATORY LIAB	288456	RegL - WY RECs in Rates - Balance Recl	OTHER	-20	0	0	0	0	0	-20
2540000	REGULATORY LIAB	288459	Reg Liab - Def RECs in Rates - Reclass	OTHER	-103	0	0	0	0	0	-103
2540000	REGULATORY LIAB	288463	RegL - OR Def Exc NPC - Recl to Curr	OTHER	9,143	0	0	0	0	0	9,143
2540000	REGULATORY LIAB	288465	RegL - WA Def Exc NPC - Recl to Curr	OTHER	3,060	0	0	0	0	0	3,060
2540000	REGULATORY LIAB	288470	Reg L-WA Decoupling Mechanism-Reclass	OTHER	-6,307	0	0	0	0	0	-6,307
2540000	REGULATORY LIAB	288476	RegL - WY Def Exc NPC - Balance Reclass	OTHER	-557	0	0	0	0	0	-557
2540000	REGULATORY LIAB	288481	RegL - CA Solar Feed-In - Recl to Curr	OTHER	597	0	0	0	0	0	597
2540000	REGULATORY LIAB	288484	RegL - UT Solar Feed-In - Recl to Curr	OTHER	16,393	0	0	0	0	0	16,393
2540000	REGULATORY LIAB	288491	RegL - CA Solar Feed-In - Balance Recl	OTHER	-597	0	0	0	0	0	-597
2540000	REGULATORY LIAB	288494	RegL - UT Solar Feed-In - Balance Recl	OTHER	-22,604	0	0	0	0	0	-22,604
2540000	REGULATORY LIAB	288749	RegL - Insurance Reserves - Reclass	OTHER	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	288817	RegL - DSM - CA - Reclass to Current	OTHER	1,716	0	0	0	0	0	1,716



Miscellaneous Rate Base

Average of Monthly Averages Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
2540000	REGULATORY LIAB	288819	Reg Liab - DSM - CA - Balance Reclass	OTHER	-1,588	0	0	0	0	0	-1,588		
2540000	REGULATORY LIAB	288827	RegL - DSM - ID - Reclass to Current	OTHER	1,087	0	0	0	0	0	1,087		
2540000	REGULATORY LIAB	288829	Reg Liab - DSM - ID - Balance Reclass	OTHER	-1,115	0	0	0	0	0	-1,115		
2540000	REGULATORY LIAB	288847	RegL - DSM - UT - Reclass to Current	OTHER	519	0	0	0	0	0	519		
2540000	REGULATORY LIAB	288849	Reg Liab - DSM - UT - Balance Reclass	OTHER	-10,309	0	0	0	0	0	-10,309		
2540000	REGULATORY LIAB	288857	RegL - DSM - WA - Reclass to Current	OTHER	4,045	0	0	0	0	0	4,045		
2540000	REGULATORY LIAB	288859	Reg Liab - DSM - WA - Balance Reclass	OTHER	-4,159	0	0	0	0	0	-4,159		
2540000	REGULATORY LIAB	288867	RegL - DSM - WY - Reclass to Current	OTHER	85	0	0	0	0	0	85		
2540000	REGULATORY LIAB	288869	Reg Liab - DSM - WY - Balance Reclass	OTHER	-85	0	0	0	0	0	-85		
2540000	REGULATORY LIAB	288931	Reg Liab - Protected PP&E EDIT - CA	CA	-19,331	-19,331	0	0	0	0	0		
2540000	REGULATORY LIAB	288932	Reg Liab - Protected PP&E EDIT - ID	IDU	-50,190	0	0	0	0	-50,190	0		
2540000	REGULATORY LIAB	288933	Reg Liab - Protected PP&E EDIT - OR	OR	-218,993	0	-218,993	0	0	0	0		
2540000	REGULATORY LIAB	288934	Reg Liab - Protected PP&E EDIT - WA	WA	-52,866	0	0	-52,866	0	0	0		
2540000	REGULATORY LIAB	288935	Reg Liab - Protected PP&E EDIT - WY	WYP	-122,764	0	0	0	-122,764	0	0		
2540000	REGULATORY LIAB	288936	Reg Liab - Protected PP&E EDIT - UT	UT	-386,382	0	0	0	0	-386,382	0		
2540000	REGULATORY LIAB	288941	Reg Liab - Protected PP&E ARAM - CA	CA	-2,522	-2,522	0	0	0	0	0		
2540000	REGULATORY LIAB	288942	Reg Liab - Protected PP&E ARAM - ID	IDU	-5,868	0	0	0	0	0	-5,868		
2540000	REGULATORY LIAB	288943	Reg Liab - Protected PP&E ARAM - OR	OR	-20,328	0	-20,328	0	0	0	0		
2540000	REGULATORY LIAB	288944	Reg Liab - Protected PP&E ARAM - UT	UT	-57,251	0	0	0	0	-57,251	0		
2540000	REGULATORY LIAB	288945	Reg Liab - Protected PP&E ARAM - WA	WA	-8,513	0	0	-8,513	0	0	0		
2540000	REGULATORY LIAB	288946	Reg Liab - Protected PP&E ARAM - WY	WYU	-19,252	0	0	0	-19,252	0	0		
2540000	REGULATORY LIAB	288995	RegL - Other - Recl to Curr	OTHER	7,588	0	0	0	0	0	7,588		
2540000 Total					-1,330,234	-28,011	-242,606	-129,761	-205,656	-462,358	-71,939	-8	-189,896
Grand Total					-1,492,092	-29,354	-250,359	-133,308	-244,164	-562,710	-88,308	-88	-183,800

B16. REGULATORY ASSETS



Regulatory Assets

Average of Monthly Averages Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	OTHER	975	0	0	0	0	0	0	0	975
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	WA	7	0	0	7	0	0	0	0	0
1242000 Total					982	0	0	7	0	0	0	0	975
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	OR	0	0	0	0	0	0	0	0	0
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	WA	0	0	0	0	0	0	0	0	0
1243200 Total					0	0	0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	SO	0	0	0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	UT	5	0	0	0	0	5	0	0	0
1244100 Total					5	0	0	0	0	5	0	0	0
1244500	HOME COMFORT	0	HOME COMFORT	CA	6	6	0	0	0	0	0	0	0
1244500	HOME COMFORT	0	HOME COMFORT	OTHER	-1	0	0	0	0	0	0	0	-1
1244500	HOME COMFORT	0	HOME COMFORT	SO	-5	0	-1	0	-1	-2	0	0	0
1244500 Total					0	6	-1	0	-1	-2	0	0	-1
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	OTHER	-1	0	0	0	0	0	0	0	-1
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	UT	1	0	0	0	0	1	0	0	0
1244900 Total					0	0	0	0	0	1	0	0	-1
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	CA	20	20	0	0	0	0	0	0	0
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	OTHER	-20	0	0	0	0	0	0	0	-20
1245300 Total					0	20	0	0	0	0	0	0	-20
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	OTHER	4	0	0	0	0	0	0	0	4
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	UT	-4	0	0	0	0	-4	0	0	0
1245400 Total					0	0	0	0	0	-4	0	0	4
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	UT	0	0	0	0	0	0	0	0	0
1247000 Total					0	0	0	0	0	0	0	0	0
1247100	CSS/ELI SYSTEM LOANS	0	CSS/ELI SYSTEM	OTHER	0	0	0	0	0	0	0	0	0
1247100 Total					0	0	0	0	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	OTHER	-224	0	0	0	0	0	0	0	-224
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WA	-4	0	0	-4	0	0	0	0	0
1249000 Total					-228	0	0	-4	0	0	0	0	-224
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	IDU	-68	0	0	0	0	0	-68	0	0
1823000	DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	OTHER	-24,371	0	0	0	0	0	0	0	-24,371
1823000 Total					-24,439	0	0	0	0	0	-68	0	-24,371
1823700	OTH REGA-ENERGY WEST	186801	Reg Asset-Deer Creek-Elec Plt In Svc	CAEE	69,504	0	0	0	16,843	45,599	7,025	36	0
1823700	OTH REGA-ENERGY WEST	186802	Reg Asset-Deer Creek-EPIS Intangibles	CAEE	1,078	0	0	0	261	707	109	1	0
1823700	OTH REGA-ENERGY WEST	186805	Reg Asset-Deer Creek-CWIP	CAEE	3,960	0	0	0	960	2,598	400	2	0
1823700	OTH REGA-ENERGY WEST	186806	Reg Asset-Deer Creek-PS&I	CAEE	1,614	0	0	0	391	1,059	163	1	0
1823700	OTH REGA-ENERGY WEST	186811	Reg Asset-Deer Creek Sale-EPIS	CAEE	9,902	0	0	0	2,400	6,497	1,001	5	0
1823700	OTH REGA-ENERGY WEST	186812	Contra RA-DCM PP&E-OR-To G/L Bal Acct	OR	399	0	399	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186815	Reg Asset-Deer Creek Sale-CWIP	CAEE	94	0	0	0	23	61	9	0	0
1823700	OTH REGA-ENERGY WEST	186816	Contra RA-DCM PP&E-To Joint Owners	CAEE	-4,699	0	0	0	-1,139	-3,083	-475	-2	0



Regulatory Assets

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Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CA	1,223	1,223	0	0	0	0	0	0	
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CAEE	-79,015	0	0	-19,148	-51,839	-7,986	-41	0	
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	OR	-2,287	0	-2,287	0	0	0	0	0	
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	UT	281	0	0	0	281	0	0	0	
1823700	OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WYU	1,286	0	0	1,286	0	0	0	0	
1823700	OTH REGA-ENERGY WEST	186820	Reg Asset-Deer Creek Mine ARO	CAEE	6,170	0	0	1,495	4,048	624	3	0	
1823700	OTH REGA-ENERGY WEST	186825	Reg Asset-Deer Creek Mine M&S	CAEE	4,492	0	0	1,089	2,947	454	2	0	
1823700	OTH REGA-ENERGY WEST	186826	Reg Asset-Deer Creek-Prepaid Royalties	CAEE	843	0	0	204	553	85	0	0	
1823700	OTH REGA-ENERGY WEST	186828	Reg Asset-Deer Creek-Recovery Royalties	CAEE	7,768	0	0	1,883	5,096	785	4	0	
1823700	OTH REGA-ENERGY WEST	186829	Contra RA-DCM Closure-Royalties Amortz	WYU	-1,819	0	0	-1,819	0	0	0	0	
1823700	OTH REGA-ENERGY WEST	186830	Reg Asset-Deer Creek-Union Suppl Ben	CAEE	1,612	0	0	391	1,057	163	1	0	
1823700	OTH REGA-ENERGY WEST	186833	Reg Asset-Deer Creek-Nonunion Severance	CAEE	2,603	0	0	631	1,708	263	1	0	
1823700	OTH REGA-ENERGY WEST	186835	Reg Asset-Deer Creek-Misc Closure Costs	CAEE	45,036	0	0	10,914	29,547	4,552	23	0	
1823700	OTH REGA-ENERGY WEST	186836	Contra RA-DCM Closure-To Joint Owners	CAEE	-2,829	0	0	-686	-1,856	-286	-1	0	
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	UT	5,789	0	0	0	5,789	0	0	0	
1823700	OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	WYU	-10,530	0	0	-10,530	0	0	0	0	
1823700	OTH REGA-ENERGY WEST	186839	Reg Asset-Deer Creek-Tax Flow-Through	CAEE	2,979	0	0	722	1,954	301	2	0	
1823700	OTH REGA-ENERGY WEST	186841	Contra Reg Asset-Deer Creek Aband-CA	CA	-1,332	-1,332	0	0	0	0	0	0	
1823700	OTH REGA-ENERGY WEST	186844	Contra Reg Asset-Deer Creek Aband-UT	UT	-924	0	0	0	-924	0	0	0	
1823700	OTH REGA-ENERGY WEST	186846	Contra Reg Asset-Deer Creek Aband-WY	WYU	-376	0	0	-376	0	0	0	0	
1823700	OTH REGA-ENERGY WEST	186851	Contra Reg Asset-Deer Creek Closure-CA	CA	-1,123	-1,123	0	0	0	0	0	0	
1823700	OTH REGA-ENERGY WEST	186852	CONTRA REG ASSET-DEER CREEK CLOSURE-ID	IDU	-1,909	0	0	0	0	-1,909	0	0	
1823700	OTH REGA-ENERGY WEST	186853	Contra Reg Asset-Deer Creek Closure-OR	OR	-9,204	0	-9,204	0	0	0	0	0	
1823700	OTH REGA-ENERGY WEST	186854	CONTRA REG ASSET-DEER CREEK CLOSURE-UT	UT	-2,632	0	0	0	-2,632	0	0	0	
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	UT	-1,928	0	0	0	-1,928	0	0	0	
1823700	OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	WYU	-107	0	0	-107	0	0	0	0	
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	IDU	-1,186	0	0	0	0	-1,186	0	0	
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	UT	-7,412	0	0	0	-7,412	0	0	0	
1823700	OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	WYU	-419	0	0	-419	0	0	0	0	
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	UT	-6,170	0	0	0	-6,170	0	0	0	
1823700	OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	WYU	-343	0	0	-343	0	0	0	0	
1823700	OTH REGA-ENERGY WEST	186863	RA-Deer Creek-ROR Offset-Note Intrst-ID	IDU	-188	0	0	0	0	-188	0	0	
1823700	OTH REGA-ENERGY WEST	186870	RA-DC ROR Offset-Assets Sold-Amortz	WYP	107	0	0	107	0	0	0	0	
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	WYP	405	0	0	405	0	0	0	0	
1823700	OTH REGA-ENERGY WEST	186872	RA-DC ROR Offset-Fossil Rock-Amortz	WYP	332	0	0	332	0	0	0	0	
1823700	OTH REGA-ENERGY WEST	186881	Reg Asset-UMWA Pension Trust Oblig	CAEE	115,119	0	0	27,898	75,526	11,636	60	0	
1823700	OTH REGA-ENERGY WEST	186886	Contra RA-UMWA Pens W/D-To Joint Owners	OTHER	-4,753	0	0	0	0	0	0	-4,753	
1823700	OTH REGA-ENERGY WEST	186891	Contra Reg Asset-UMWA Pension Trust-CA	OTHER	-1,805	0	0	0	0	0	0	-1,805	
1823700 Total					139,603	-1,232	-11,092	0	33,667	109,182	15,539	97	-6,558
1823870	DEFERRED PENSION	187608	Reg Asset - Pension Settlement - CA	OTHER	63	0	0	0	0	0	0	63	



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1823870	DEFERRED PENSION	187640	Reg Asset-PostRet Sttlmt Loss-CC-UT	UT	1,544	0	0	0	0	1,544	0	0
1823870	DEFERRED PENSION	187641	Reg Asset-PostRet Sttlmt Loss-CC-WY	WYU	3	0	0	0	3	0	0	0
1823870 Total					1,609	0	0	0	3	1,544	0	0
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	IDU	68	0	0	0	0	68	0	0
1823920	DSR COSTS AMORTIZED	0	DSR COST AMORT	OTHER	167,663	0	0	0	0	0	0	167,663
1823920	DSR COSTS AMORTIZED	102030	ENERGY FINANSWER - WASHINGTON	OTHER	5,065	0	0	0	0	0	0	5,065
1823920	DSR COSTS AMORTIZED	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	26,337	0	0	0	0	0	0	26,337
1823920	DSR COSTS AMORTIZED	102033	LOW INCOME - WASHINGTON	OTHER	10,718	0	0	0	0	0	0	10,718
1823920	DSR COSTS AMORTIZED	102034	SELF AUDIT - WASHINGTON	OTHER	14	0	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	788	0	0	0	0	0	0	788
1823920	DSR COSTS AMORTIZED	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	13	0	0	0	0	0	0	13
1823920	DSR COSTS AMORTIZED	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTO	OTHER	624	0	0	0	0	0	0	624
1823920	DSR COSTS AMORTIZED	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	88	0	0	0	0	0	0	88
1823920	DSR COSTS AMORTIZED	102040	NEEA - WASHINGTON	OTHER	11,185	0	0	0	0	0	0	11,185
1823920	DSR COSTS AMORTIZED	102043	ENERGY CODE DEVELOPMENT	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	102044	HOME COMFORT - WASHINGTON	OTHER	162	0	0	0	0	0	0	162
1823920	DSR COSTS AMORTIZED	102045	WEATHERIZATION - WASHINGTON	OTHER	22	0	0	0	0	0	0	22
1823920	DSR COSTS AMORTIZED	102046	HASSLE FREE	OTHER	41	0	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	1,183	0	0	0	0	0	0	1,183
1823920	DSR COSTS AMORTIZED	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	24	0	0	0	0	0	0	24
1823920	DSR COSTS AMORTIZED	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	-114,872	0	0	0	0	0	0	-114,872
1823920	DSR COSTS AMORTIZED	102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	1,280	0	0	0	0	0	0	1,280
1823920	DSR COSTS AMORTIZED	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	1,353	0	0	0	0	0	0	1,353
1823920	DSR COSTS AMORTIZED	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	4,202	0	0	0	0	0	0	4,202
1823920	DSR COSTS AMORTIZED	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	848	0	0	0	0	0	0	848
1823920	DSR COSTS AMORTIZED	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	498	0	0	0	0	0	0	498
1823920	DSR COSTS AMORTIZED	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	82	0	0	0	0	0	0	82
1823920	DSR COSTS AMORTIZED	102185	WEB AUDIT PILOT - WA	OTHER	527	0	0	0	0	0	0	527
1823920	DSR COSTS AMORTIZED	102186	APPLIANCE REBATE - WA	OTHER	18	0	0	0	0	0	0	18
1823920	DSR COSTS AMORTIZED	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	71	0	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED	102196	POWER FORWARD UT 2002	OTHER	115	0	0	0	0	0	0	115
1823920	DSR COSTS AMORTIZED	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	28	0	0	0	0	0	0	28
1823920	DSR COSTS AMORTIZED	102206	SCHOOL ENERGY EDUCATION - WA	OTHER	3,807	0	0	0	0	0	0	3,807
1823920	DSR COSTS AMORTIZED	102209	AIR CONDITIONING - UT 2002	OTHER	24	0	0	0	0	0	0	24
1823920	DSR COSTS AMORTIZED	102213	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	1,509	0	0	0	0	0	0	1,509
1823920	DSR COSTS AMORTIZED	102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	3,675	0	0	0	0	0	0	3,675
1823920	DSR COSTS AMORTIZED	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	460	0	0	0	0	0	0	460
1823920	DSR COSTS AMORTIZED	102225	AIR CONDITIONING - UT 2003	OTHER	2,564	0	0	0	0	0	0	2,564
1823920	DSR COSTS AMORTIZED	102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	1,187	0	0	0	0	0	0	1,187



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1823920	DSR COSTS AMORTIZED	102227	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	895	0	0	0	0	0	0	895
1823920	DSR COSTS AMORTIZED	102228	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	13	0	0	0	0	0	0	13
1823920	DSR COSTS AMORTIZED	102229	ENERGY FINANSWER - UT 2003	OTHER	1,542	0	0	0	0	0	0	1,542
1823920	DSR COSTS AMORTIZED	102230	INDUSTRIAL FINANSWER - UT 2003	OTHER	1,658	0	0	0	0	0	0	1,658
1823920	DSR COSTS AMORTIZED	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	191	0	0	0	0	0	0	191
1823920	DSR COSTS AMORTIZED	102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	14	0	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED	102233	POWER FORWARD - UT 2003	OTHER	-27	0	0	0	0	0	0	-27
1823920	DSR COSTS AMORTIZED	102245	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102327	COMMERCIAL SELF-DIRECT UT 2003	OTHER	4	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	102328	INDUSTRIAL SELF-DIRECT UT 2003	OTHER	7	0	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED	102336	LOW INCOME - UTAH - 2004	OTHER	22	0	0	0	0	0	0	22
1823920	DSR COSTS AMORTIZED	102337	REFRIGERATOR RECYCLING PGM - UT 2004	OTHER	3,581	0	0	0	0	0	0	3,581
1823920	DSR COSTS AMORTIZED	102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	OTHER	2,910	0	0	0	0	0	0	2,910
1823920	DSR COSTS AMORTIZED	102339	AIR CONDITIONING - UT 2004	OTHER	3,026	0	0	0	0	0	0	3,026
1823920	DSR COSTS AMORTIZED	102340	COMMERCIAL RETROFIT LIGHTING - UT 2004	OTHER	1,547	0	0	0	0	0	0	1,547
1823920	DSR COSTS AMORTIZED	102341	COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	285	0	0	0	0	0	0	285
1823920	DSR COSTS AMORTIZED	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	-1	0	0	0	0	0	0	-1
1823920	DSR COSTS AMORTIZED	102343	ENERGY FINANSWER - UT 2004	OTHER	1,227	0	0	0	0	0	0	1,227
1823920	DSR COSTS AMORTIZED	102344	INDUSTRIAL FINANSWER - UT 2004	OTHER	2,562	0	0	0	0	0	0	2,562
1823920	DSR COSTS AMORTIZED	102345	INDUSTRIAL RETROFIT - UT 2004	OTHER	230	0	0	0	0	0	0	230
1823920	DSR COSTS AMORTIZED	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	51	0	0	0	0	0	0	51
1823920	DSR COSTS AMORTIZED	102347	POWER FORWARD - UT 2004	OTHER	54	0	0	0	0	0	0	54
1823920	DSR COSTS AMORTIZED	102348	COMMERCIAL SELF-DIRECT - UT 2004	OTHER	89	0	0	0	0	0	0	89
1823920	DSR COSTS AMORTIZED	102349	INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	129	0	0	0	0	0	0	129
1823920	DSR COSTS AMORTIZED	102443	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	561	0	0	0	0	0	0	561
1823920	DSR COSTS AMORTIZED	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	76	0	0	0	0	0	0	76
1823920	DSR COSTS AMORTIZED	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTO	OTHER	9,257	0	0	0	0	0	0	9,257
1823920	DSR COSTS AMORTIZED	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTO	OTHER	3,275	0	0	0	0	0	0	3,275
1823920	DSR COSTS AMORTIZED	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	446	0	0	0	0	0	0	446
1823920	DSR COSTS AMORTIZED	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	146	0	0	0	0	0	0	146
1823920	DSR COSTS AMORTIZED	102462	UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	-587,832	0	0	0	0	0	0	-587,832
1823920	DSR COSTS AMORTIZED	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	102503	C&I LIGHTING LOAD CONTROL - UTAH - 2004	OTHER	23	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	102532	LOW INCOME - UTAH - 2005	OTHER	48	0	0	0	0	0	0	48
1823920	DSR COSTS AMORTIZED	102533	REFRIGERATOR RECYCLING PGM- UTAH - 2005	OTHER	3,306	0	0	0	0	0	0	3,306
1823920	DSR COSTS AMORTIZED	102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	3,060	0	0	0	0	0	0	3,060
1823920	DSR COSTS AMORTIZED	102535	AIR CONDITIONING - UTAH - 2005	OTHER	2,347	0	0	0	0	0	0	2,347
1823920	DSR COSTS AMORTIZED	102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	65	0	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED	102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	223	0	0	0	0	0	0	223
1823920	DSR COSTS AMORTIZED	102539	ENERGY FINANSWER - UTAH - 2005	OTHER	1,476	0	0	0	0	0	0	1,476



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1823920	DSR COSTS AMORTIZED	102540	INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	3,485	0	0	0	0	0	0	3,485
1823920	DSR COSTS AMORTIZED	102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	60	0	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED	102543	POWER FORWARD - UTAH - 2005	OTHER	50	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	67	0	0	0	0	0	0	67
1823920	DSR COSTS AMORTIZED	102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	103	0	0	0	0	0	0	103
1823920	DSR COSTS AMORTIZED	102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	944	0	0	0	0	0	0	944
1823920	DSR COSTS AMORTIZED	102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,967	0	0	0	0	0	0	1,967
1823920	DSR COSTS AMORTIZED	102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	421	0	0	0	0	0	0	421
1823920	DSR COSTS AMORTIZED	102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	105	0	0	0	0	0	0	105
1823920	DSR COSTS AMORTIZED	102550	C&I LIGHTING LOAD CONTROL - UTAH - 2005	OTHER	36	0	0	0	0	0	0	36
1823920	DSR COSTS AMORTIZED	102556	1823920/102556	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102562	APPLIANCE INCENTIVE - WASHWISE - WASHING	OTHER	53	0	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED	102586	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	102706	LOW INCOME-UTAH-2006	OTHER	119	0	0	0	0	0	0	119
1823920	DSR COSTS AMORTIZED	102707	REFRIGERATOR RECYCLING PGM-UTAH-2006	OTHER	3,752	0	0	0	0	0	0	3,752
1823920	DSR COSTS AMORTIZED	102708	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	OTHER	8,624	0	0	0	0	0	0	8,624
1823920	DSR COSTS AMORTIZED	102709	AIR CONDITIONING-UTAH-2006	OTHER	1,499	0	0	0	0	0	0	1,499
1823920	DSR COSTS AMORTIZED	102712	ENERGY FINANSWER-UTAH-2006	OTHER	2,187	0	0	0	0	0	0	2,187
1823920	DSR COSTS AMORTIZED	102713	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	OTHER	2,748	0	0	0	0	0	0	2,748
1823920	DSR COSTS AMORTIZED	102717	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	65	0	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED	102718	INDUSTRIAL SELF-DIRECT-UTAH-2006	OTHER	122	0	0	0	0	0	0	122
1823920	DSR COSTS AMORTIZED	102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	1,848	0	0	0	0	0	0	1,848
1823920	DSR COSTS AMORTIZED	102720	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	OTHER	2,469	0	0	0	0	0	0	2,469
1823920	DSR COSTS AMORTIZED	102721	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	536	0	0	0	0	0	0	536
1823920	DSR COSTS AMORTIZED	102722	RETROFIT COMMISSIONING PROGRAM -UTAH-200	OTHER	211	0	0	0	0	0	0	211
1823920	DSR COSTS AMORTIZED	102723	C&I LIGHTING LOAD CONTROL -UTAH-2006	OTHER	8	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	102725	CALIFORNIA DSM EXPENSE-2006	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	241	0	0	0	0	0	0	241
1823920	DSR COSTS AMORTIZED	102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	15,240	0	0	0	0	0	0	15,240
1823920	DSR COSTS AMORTIZED	102767	DSR COSTS BEING AMORTIZED	OTHER	-44,183	0	0	0	0	0	0	-44,183
1823920	DSR COSTS AMORTIZED	102796	DSR COSTS BEING AMORTIZED	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102819	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,982	0	0	0	0	0	0	5,982
1823920	DSR COSTS AMORTIZED	102820	AIR CONDITIONING - UTAH - 2007	OTHER	883	0	0	0	0	0	0	883
1823920	DSR COSTS AMORTIZED	102821	ENERGY FINANSWER - UTAH - 2007	OTHER	1,952	0	0	0	0	0	0	1,952
1823920	DSR COSTS AMORTIZED	102822	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	3,369	0	0	0	0	0	0	3,369
1823920	DSR COSTS AMORTIZED	102823	LOW INCOME - UTAH - 2007	OTHER	117	0	0	0	0	0	0	117
1823920	DSR COSTS AMORTIZED	102824	POWER FORWARD - UTAH - 2007	OTHER	50	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	OTHER	3,399	0	0	0	0	0	0	3,399
1823920	DSR COSTS AMORTIZED	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	61	0	0	0	0	0	0	61
1823920	DSR COSTS AMORTIZED	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	108	0	0	0	0	0	0	108



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Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1823920	DSR COSTS AMORTIZED	102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,936	0	0	0	0	0	0	1,936
1823920	DSR COSTS AMORTIZED	102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,277	0	0	0	0	0	0	3,277
1823920	DSR COSTS AMORTIZED	102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	968	0	0	0	0	0	0	968
1823920	DSR COSTS AMORTIZED	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	187	0	0	0	0	0	0	187
1823920	DSR COSTS AMORTIZED	102833	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	277	0	0	0	0	0	0	277
1823920	DSR COSTS AMORTIZED	102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	3,034	0	0	0	0	0	0	3,034
1823920	DSR COSTS AMORTIZED	102883	CALIFORNIA DSM EXPENSE - 2008	CA	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	7,175	0	0	0	0	0	0	7,175
1823920	DSR COSTS AMORTIZED	102907	AIR CONDITIONING - UTAH 2008	OTHER	526	0	0	0	0	0	0	526
1823920	DSR COSTS AMORTIZED	102908	ENERGY FINANSWER - UTAH - 2008	OTHER	3,466	0	0	0	0	0	0	3,466
1823920	DSR COSTS AMORTIZED	102909	INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	4,289	0	0	0	0	0	0	4,289
1823920	DSR COSTS AMORTIZED	102910	LOW INCOME - UTAH 2008	OTHER	127	0	0	0	0	0	0	127
1823920	DSR COSTS AMORTIZED	102911	POWER FORWARD - UTAH - 2008	OTHER	50	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102912	REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	2,570	0	0	0	0	0	0	2,570
1823920	DSR COSTS AMORTIZED	102913	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	83	0	0	0	0	0	0	83
1823920	DSR COSTS AMORTIZED	102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	126	0	0	0	0	0	0	126
1823920	DSR COSTS AMORTIZED	102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	1,664	0	0	0	0	0	0	1,664
1823920	DSR COSTS AMORTIZED	102916	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	OTHER	3,791	0	0	0	0	0	0	3,791
1823920	DSR COSTS AMORTIZED	102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	1,133	0	0	0	0	0	0	1,133
1823920	DSR COSTS AMORTIZED	102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1,053	0	0	0	0	0	0	1,053
1823920	DSR COSTS AMORTIZED	102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	OTHER	4	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	102920	IRRIGATION LOAD CONTROL - UTAH	OTHER	762	0	0	0	0	0	0	762
1823920	DSR COSTS AMORTIZED	102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	OTHER	7,817	0	0	0	0	0	0	7,817
1823920	DSR COSTS AMORTIZED	102964	CALIFORNIA DSM EXPENSE - 2009	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102976	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	9,817	0	0	0	0	0	0	9,817
1823920	DSR COSTS AMORTIZED	102977	AIR CONDITIONING - UTAH - 2009	OTHER	500	0	0	0	0	0	0	500
1823920	DSR COSTS AMORTIZED	102978	ENERGY FINANSWER - UTAH - 2009	OTHER	2,532	0	0	0	0	0	0	2,532
1823920	DSR COSTS AMORTIZED	102979	INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	5,215	0	0	0	0	0	0	5,215
1823920	DSR COSTS AMORTIZED	102980	LOW INCOME - UTAH - 2009	OTHER	162	0	0	0	0	0	0	162
1823920	DSR COSTS AMORTIZED	102981	POWER FORWARD - UTAH - 2009	OTHER	50	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102982	REFRIGERATOR RECYCLING PGM- UTAH - 2009	OTHER	2,339	0	0	0	0	0	0	2,339
1823920	DSR COSTS AMORTIZED	102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	53	0	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED	102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	OTHER	72	0	0	0	0	0	0	72
1823920	DSR COSTS AMORTIZED	102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,446	0	0	0	0	0	0	1,446
1823920	DSR COSTS AMORTIZED	102986	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,258	0	0	0	0	0	0	3,258
1823920	DSR COSTS AMORTIZED	102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	776	0	0	0	0	0	0	776
1823920	DSR COSTS AMORTIZED	102988	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	947	0	0	0	0	0	0	947
1823920	DSR COSTS AMORTIZED	102990	IRRIGATION LOAD CONTROL - UTAH - 2009	OTHER	2,732	0	0	0	0	0	0	2,732
1823920	DSR COSTS AMORTIZED	102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	OTHER	25,439	0	0	0	0	0	0	25,439
1823920	DSR COSTS AMORTIZED	102992	ENERGY FINANSWER - WYOMING PPL - 2009	OTHER	21	0	0	0	0	0	0	21



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Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1823920	DSR COSTS AMORTIZED	102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	OTHER	96	0	0	0	0	0	0	96
1823920	DSR COSTS AMORTIZED	102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	OTHER	140	0	0	0	0	0	0	140
1823920	DSR COSTS AMORTIZED	102996	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	OTHER	439	0	0	0	0	0	0	439
1823920	DSR COSTS AMORTIZED	102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	OTHER	86	0	0	0	0	0	0	86
1823920	DSR COSTS AMORTIZED	102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	139	0	0	0	0	0	0	139
1823920	DSR COSTS AMORTIZED	102999	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	OTHER	59	0	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED	103000	SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	5	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103001	SELF DIRECT - INDUSTRIAL - WY - 2009	OTHER	12	0	0	0	0	0	0	12
1823920	DSR COSTS AMORTIZED	103003	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103004	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103005	COMMERCIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	236	0	0	0	0	0	0	236
1823920	DSR COSTS AMORTIZED	103006	INDUSTRIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	34	0	0	0	0	0	0	34
1823920	DSR COSTS AMORTIZED	103007	ENERGY FINANSWER Cat 2 - WY 2009	OTHER	40	0	0	0	0	0	0	40
1823920	DSR COSTS AMORTIZED	103008	INDUSTRIAL FINANSWER Cat 2 -WY 2009	OTHER	34	0	0	0	0	0	0	34
1823920	DSR COSTS AMORTIZED	103012	WYOMING REV RECOVERY - SBC OFFSET CAT 1	OTHER	-10,759	0	0	0	0	0	0	-10,759
1823920	DSR COSTS AMORTIZED	103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	OTHER	-10,609	0	0	0	0	0	0	-10,609
1823920	DSR COSTS AMORTIZED	103014	WYOMING REV RECOVERY - SBC OFFSET CAT 3	OTHER	-10,192	0	0	0	0	0	0	-10,192
1823920	DSR COSTS AMORTIZED	103031	OUTREACH and COMMUNICATIONS - UT 2009	OTHER	571	0	0	0	0	0	0	571
1823920	DSR COSTS AMORTIZED	103059	CALIFORNIA DSM EXPENSE - 2010	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103071	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,836	0	0	0	0	0	0	4,836
1823920	DSR COSTS AMORTIZED	103072	AIR CONDITIONING - UTAH - 2010	OTHER	1,490	0	0	0	0	0	0	1,490
1823920	DSR COSTS AMORTIZED	103073	ENERGY FINANSWER - UTAH - 2010	OTHER	3,246	0	0	0	0	0	0	3,246
1823920	DSR COSTS AMORTIZED	103074	INDUSTRIAL FINANSWER - UTAH - 2010	OTHER	4,524	0	0	0	0	0	0	4,524
1823920	DSR COSTS AMORTIZED	103075	LOW INCOME - UTAH - 2010	OTHER	258	0	0	0	0	0	0	258
1823920	DSR COSTS AMORTIZED	103076	POWER FORWARD - UTAH # 2010	OTHER	50	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	103077	REFRIGERATOR RECYCLING PGM- UTAH - 2010	OTHER	2,370	0	0	0	0	0	0	2,370
1823920	DSR COSTS AMORTIZED	103078	COMMERCIAL SELF-DIRECT - UTAH - 2010	OTHER	187	0	0	0	0	0	0	187
1823920	DSR COSTS AMORTIZED	103079	INDUSTRIAL SELF-DIRECT - UTAH - 2010	OTHER	330	0	0	0	0	0	0	330
1823920	DSR COSTS AMORTIZED	103080	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	2,605	0	0	0	0	0	0	2,605
1823920	DSR COSTS AMORTIZED	103081	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,107	0	0	0	0	0	0	4,107
1823920	DSR COSTS AMORTIZED	103082	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,019	0	0	0	0	0	0	1,019
1823920	DSR COSTS AMORTIZED	103083	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	986	0	0	0	0	0	0	986
1823920	DSR COSTS AMORTIZED	103085	IRRIGATION LOAD CONTROL - UTAH - 2010	OTHER	2,513	0	0	0	0	0	0	2,513
1823920	DSR COSTS AMORTIZED	103086	HOME ENERGY EFF INCENTIVE PROG - UT 2010	OTHER	16,876	0	0	0	0	0	0	16,876
1823920	DSR COSTS AMORTIZED	103087	OUTREACH and COMMUNICATIONS - UT 2010	OTHER	1,485	0	0	0	0	0	0	1,485
1823920	DSR COSTS AMORTIZED	103089	ENERGY FINANSWER-WY-2010 CAT3	OTHER	11	0	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED	103090	INDUSTRIAL FINANSWER-WY-2010 CAT3	OTHER	669	0	0	0	0	0	0	669
1823920	DSR COSTS AMORTIZED	103092	REFRIGERATOR RECYCLING-WY -2010 CAT1	OTHER	176	0	0	0	0	0	0	176
1823920	DSR COSTS AMORTIZED	103093	HOME ENERGY EFF INCENT PROG Y-2010 CAT1	OTHER	740	0	0	0	0	0	0	740
1823920	DSR COSTS AMORTIZED	103094	LOW-INCOME WEATHERZTN - WY 2010 CAT1	OTHER	49	0	0	0	0	0	0	49



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1823920	DSR COSTS AMORTIZED	103095	COMMERCIAL FINANSWER EXP WY-2010 CAT3	OTHER	65	0	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED	103096	INDUSTRIAL FINANSWER EXP WY-2010 CAT3	OTHER	127	0	0	0	0	0	0	127
1823920	DSR COSTS AMORTIZED	103097	SELF DIRECT - COMMERCIAL -WY-2010 CAT3	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103098	SELF DIRECT -INDUSTRIAL -WY-2010 CAT3	OTHER	12	0	0	0	0	0	0	12
1823920	DSR COSTS AMORTIZED	103099	COMMERCIAL FINANSWER EXP- WY-2010 CAT2	OTHER	587	0	0	0	0	0	0	587
1823920	DSR COSTS AMORTIZED	103100	INDUSTRIAL FINAN EXPRESS WY-2010 CAT2	OTHER	55	0	0	0	0	0	0	55
1823920	DSR COSTS AMORTIZED	103101	ENERGY FINANSWER -WY 2010 CAT2	OTHER	186	0	0	0	0	0	0	186
1823920	DSR COSTS AMORTIZED	103102	INDUSTRIAL FINANSWER -WY 2010 CAT2	OTHER	125	0	0	0	0	0	0	125
1823920	DSR COSTS AMORTIZED	103103	Check Disb-Wires/ACH In Clearing - BT	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103104	Check Disb-Wires/ACH Out Clearing - BT	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103137	Company Initiatives DEI Study- Washingto	OTHER	724	0	0	0	0	0	0	724
1823920	DSR COSTS AMORTIZED	103163	Commercial Direct Install - Utah - 2011	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103164	Commercial Curtailment - Utah - 2011	OTHER	30	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103165	Commercial Direct Install - Washington	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103168	CALIFORNIA DSM EXPENSE - 2011	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103169	Commercial Curtailment - Oregon	OTHER	27	0	0	0	0	0	0	27
1823920	DSR COSTS AMORTIZED	103181	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	6,498	0	0	0	0	0	0	6,498
1823920	DSR COSTS AMORTIZED	103182	AIR CONDITIONING - UTAH - 2011	OTHER	1,305	0	0	0	0	0	0	1,305
1823920	DSR COSTS AMORTIZED	103183	ENERGY FINANSWER - UTAH - 2011	OTHER	3,647	0	0	0	0	0	0	3,647
1823920	DSR COSTS AMORTIZED	103184	INDUSTRIAL FINANSWER - UTAH - 2011	OTHER	5,016	0	0	0	0	0	0	5,016
1823920	DSR COSTS AMORTIZED	103185	LOW INCOME - UTAH - 2011	OTHER	255	0	0	0	0	0	0	255
1823920	DSR COSTS AMORTIZED	103186	Power Forward - Utah - 2011	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103187	REFRIGERATOR RECYCLING PGM- UTAH - 2011	OTHER	1,880	0	0	0	0	0	0	1,880
1823920	DSR COSTS AMORTIZED	103188	COMMERCIAL SELF-DIRECT - UTAH - 2011	OTHER	126	0	0	0	0	0	0	126
1823920	DSR COSTS AMORTIZED	103189	INDUSTRIAL SELF-DIRECT - UTAH - 2011	OTHER	240	0	0	0	0	0	0	240
1823920	DSR COSTS AMORTIZED	103190	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	3,071	0	0	0	0	0	0	3,071
1823920	DSR COSTS AMORTIZED	103191	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,607	0	0	0	0	0	0	4,607
1823920	DSR COSTS AMORTIZED	103192	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,233	0	0	0	0	0	0	1,233
1823920	DSR COSTS AMORTIZED	103193	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	411	0	0	0	0	0	0	411
1823920	DSR COSTS AMORTIZED	103195	IRRIGATION LOAD CONTROL - UTAH - 2011	OTHER	2,513	0	0	0	0	0	0	2,513
1823920	DSR COSTS AMORTIZED	103196	HOME ENERGY EFF INCENTIVE PROG - UT 2011	OTHER	11,360	0	0	0	0	0	0	11,360
1823920	DSR COSTS AMORTIZED	103197	OUTREACH and COMMUNICATIONS - UT 2011	OTHER	1,437	0	0	0	0	0	0	1,437
1823920	DSR COSTS AMORTIZED	103199	ENERGY FINANSWER-WY-2011 CAT3	OTHER	30	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103200	INDUSTRIAL FINANSWER-WY-2011 CAT3	OTHER	433	0	0	0	0	0	0	433
1823920	DSR COSTS AMORTIZED	103202	REFRIGERATOR RECYCLING-WY -2011 CAT1	OTHER	183	0	0	0	0	0	0	183
1823920	DSR COSTS AMORTIZED	103203	HOME ENERGY EFF INCENT PROG Y-2011 CAT1	OTHER	1,070	0	0	0	0	0	0	1,070
1823920	DSR COSTS AMORTIZED	103204	Low-Income Weatherztn - Wy 2011 CAT1	OTHER	42	0	0	0	0	0	0	42
1823920	DSR COSTS AMORTIZED	103205	COMMERCIAL FINANSWER EXP WY-2011 CAT3	OTHER	102	0	0	0	0	0	0	102
1823920	DSR COSTS AMORTIZED	103206	INDUSTRIAL FINANSWER EXP WY-2011 CAT3	OTHER	168	0	0	0	0	0	0	168
1823920	DSR COSTS AMORTIZED	103207	Self Direct - Commercial -Wy-2011 CAT3	OTHER	6	0	0	0	0	0	0	6



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1823920	DSR COSTS AMORTIZED	103208	Self Direct -Industrial -Wy-2011 CAT3	OTHER	268	0	0	0	0	0	0	268
1823920	DSR COSTS AMORTIZED	103209	COMMERCIAL FINANSWER EXP- WY-2011 CAT2	OTHER	894	0	0	0	0	0	0	894
1823920	DSR COSTS AMORTIZED	103210	INDUSTRIAL FINAN EXPRESS WY-2011 CAT2	OTHER	55	0	0	0	0	0	0	55
1823920	DSR COSTS AMORTIZED	103211	ENERGY FINANSWER -WY 2011 CAT2	OTHER	51	0	0	0	0	0	0	51
1823920	DSR COSTS AMORTIZED	103212	INDUSTRIAL FINANSWER -WY 2011 CAT2	OTHER	98	0	0	0	0	0	0	98
1823920	DSR COSTS AMORTIZED	103213	Self Direct - Commercial Wy-2011 CAT2	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103214	Self Direct- Industrial Wy-2011 CAT2	OTHER	11	0	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED	103277	OUTREACH & COMM- WATTSMART - EVALUATION	OTHER	1,308	0	0	0	0	0	0	1,308
1823920	DSR COSTS AMORTIZED	103280	COMPANY INITIATIVES -PRODUCTION EFFICIEN	OTHER	388	0	0	0	0	0	0	388
1823920	DSR COSTS AMORTIZED	103291	Portfolio -WY-2011 Cat4	OTHER	266	0	0	0	0	0	0	266
1823920	DSR COSTS AMORTIZED	103292	Portfolio - Washington	OTHER	3,296	0	0	0	0	0	0	3,296
1823920	DSR COSTS AMORTIZED	103293	Energy Storage Demonstration Project -UT	OTHER	7	0	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED	103295	Outreach And Communication-WY-2011	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103299	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103300	AGRICULTURAL FINANSWER EXPRESS - WASHING	OTHER	75	0	0	0	0	0	0	75
1823920	DSR COSTS AMORTIZED	103301	PORTFOLIO -WY-2011 CAT2	OTHER	74	0	0	0	0	0	0	74
1823920	DSR COSTS AMORTIZED	103302	PORTFOLIO -WY-2011 CAT3	OTHER	110	0	0	0	0	0	0	110
1823920	DSR COSTS AMORTIZED	103308	Home Energy Reporting -OPower -WA 2011	OTHER	1,292	0	0	0	0	0	0	1,292
1823920	DSR COSTS AMORTIZED	103311	CALIFORNIA DSM EXPENSE - 2012	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103324	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,794	0	0	0	0	0	0	5,794
1823920	DSR COSTS AMORTIZED	103325	AIR CONDITIONING - UTAH - 2012	OTHER	1,470	0	0	0	0	0	0	1,470
1823920	DSR COSTS AMORTIZED	103326	ENERGY FINANSWER - UTAH - 2012	OTHER	6,899	0	0	0	0	0	0	6,899
1823920	DSR COSTS AMORTIZED	103327	INDUSTRIAL FINANSWER - UTAH - 2012	OTHER	2,935	0	0	0	0	0	0	2,935
1823920	DSR COSTS AMORTIZED	103328	LOW INCOME - UTAH - 2012	OTHER	177	0	0	0	0	0	0	177
1823920	DSR COSTS AMORTIZED	103330	REFRIGERATOR RECYCLING PGM- UTAH - 2012	OTHER	1,474	0	0	0	0	0	0	1,474
1823920	DSR COSTS AMORTIZED	103331	COMMERCIAL SELF-DIRECT - UTAH - 2012	OTHER	172	0	0	0	0	0	0	172
1823920	DSR COSTS AMORTIZED	103332	INDUSTRIAL SELF-DIRECT - UTAH - 2012	OTHER	429	0	0	0	0	0	0	429
1823920	DSR COSTS AMORTIZED	103333	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,943	0	0	0	0	0	0	1,943
1823920	DSR COSTS AMORTIZED	103334	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	6,221	0	0	0	0	0	0	6,221
1823920	DSR COSTS AMORTIZED	103335	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,280	0	0	0	0	0	0	1,280
1823920	DSR COSTS AMORTIZED	103336	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	460	0	0	0	0	0	0	460
1823920	DSR COSTS AMORTIZED	103337	IRRIGATION LOAD CONTROL - UTAH - 2012	OTHER	2,097	0	0	0	0	0	0	2,097
1823920	DSR COSTS AMORTIZED	103338	HOME ENERGY EFF INCENTIVE PROG - UT 2012	OTHER	11,113	0	0	0	0	0	0	11,113
1823920	DSR COSTS AMORTIZED	103339	OUTREACH and COMMUNICATIONS - UT 2012	OTHER	1,836	0	0	0	0	0	0	1,836
1823920	DSR COSTS AMORTIZED	103340	COMMERCIAL DIRECT INSTALL - UT 2012	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103341	COMMERCIAL CURTAILMENT - UT 2012	OTHER	-30	0	0	0	0	0	0	-30
1823920	DSR COSTS AMORTIZED	103342	ENERGY STORAGE DEMO PROJECT - UT 2012	OTHER	6	0	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED	103343	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	21	0	0	0	0	0	0	21
1823920	DSR COSTS AMORTIZED	103346	HOME ENERGY REPORTING - UT 2012	OTHER	534	0	0	0	0	0	0	534
1823920	DSR COSTS AMORTIZED	103347	ENERGY FINANSWER-WY-2012 CAT3	OTHER	20	0	0	0	0	0	0	20



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1823920	DSR COSTS AMORTIZED	103348	INDUSTRIAL FINANSWER-WY-2012 CAT3	OTHER	606	0	0	0	0	0	0	606
1823920	DSR COSTS AMORTIZED	103349	REFRIGERATOR RECYCLING-WY -2012 CAT1	OTHER	169	0	0	0	0	0	0	169
1823920	DSR COSTS AMORTIZED	103350	HOME ENERGY EFF INCENT PROG Y-2012 CAT1	OTHER	904	0	0	0	0	0	0	904
1823920	DSR COSTS AMORTIZED	103351	LOW-INCOME WEATHERZTN - WY 2012 CAT1	OTHER	31	0	0	0	0	0	0	31
1823920	DSR COSTS AMORTIZED	103352	COMMERCIAL FINANSWER EXP WY-2012 CAT3	OTHER	143	0	0	0	0	0	0	143
1823920	DSR COSTS AMORTIZED	103353	INDUSTRIAL FINANSWER EXP WY-2012 CAT3	OTHER	170	0	0	0	0	0	0	170
1823920	DSR COSTS AMORTIZED	103354	SELF DIRECT - COMMERCIAL -WY-2012 CAT3	OTHER	4	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	103355	SELF DIRECT -INDUSTRIAL -WY-2012 CAT3	OTHER	60	0	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED	103356	COMMERCIAL FINANSWER EXP- WY-2012 CAT2	OTHER	1,203	0	0	0	0	0	0	1,203
1823920	DSR COSTS AMORTIZED	103357	INDUSTRIAL FINAN EXPRESS WY-2012 CAT2	OTHER	58	0	0	0	0	0	0	58
1823920	DSR COSTS AMORTIZED	103358	ENERGY FINANSWER -WY 2012 CAT2	OTHER	59	0	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED	103359	INDUSTRIAL FINANSWER -WY 2012 CAT2	OTHER	205	0	0	0	0	0	0	205
1823920	DSR COSTS AMORTIZED	103360	SELF DIRECT - COMMERCIAL WY-2012 CAT2	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103361	SELF DIRECT- INDUSTRIAL WY-2012 CAT2	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103363	PORTFOLIO WY-2012 CAT1	OTHER	33	0	0	0	0	0	0	33
1823920	DSR COSTS AMORTIZED	103364	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	155	0	0	0	0	0	0	155
1823920	DSR COSTS AMORTIZED	103365	AGRICULURAL FINANSWER EXP WY-2012 CAT2	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103366	AGRICULURAL FINANSWER EXP WY-2012 CAT3	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103367	PORTFOLIO WY-2012 CAT2	OTHER	35	0	0	0	0	0	0	35
1823920	DSR COSTS AMORTIZED	103368	PORTFOLIO WY-2012 CAT3	OTHER	30	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103369	COMMERCIAL CURTAILMENT - OR 2012	OTHER	-27	0	0	0	0	0	0	-27
1823920	DSR COSTS AMORTIZED	103493	U.of Utah Student Energy Sponsorship- UT	OTHER	8	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103496	PORTFOLIO - IDAHO	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103497	PORTFOLIO - UTAH	OTHER	42	0	0	0	0	0	0	42
1823920	DSR COSTS AMORTIZED	103623	CALIFORNIA DSM EXPENSE - 2013	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103646	PORTFOLIO - IDAHO 2013	OTHER	38	0	0	0	0	0	0	38
1823920	DSR COSTS AMORTIZED	103647	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	10,293	0	0	0	0	0	0	10,293
1823920	DSR COSTS AMORTIZED	103648	AIR CONDITIONING - UTAH - 2013	OTHER	66	0	0	0	0	0	0	66
1823920	DSR COSTS AMORTIZED	103649	ENERGY FINANSWER - UTAH - 2013	OTHER	1,445	0	0	0	0	0	0	1,445
1823920	DSR COSTS AMORTIZED	103650	INDUSTRIAL FINANSWER - UTAH - 2013	OTHER	2,168	0	0	0	0	0	0	2,168
1823920	DSR COSTS AMORTIZED	103651	LOW INCOME - UTAH - 2013	OTHER	120	0	0	0	0	0	0	120
1823920	DSR COSTS AMORTIZED	103653	REFRIGERATOR RECYCLING PGM- UTAH - 2013	OTHER	1,544	0	0	0	0	0	0	1,544
1823920	DSR COSTS AMORTIZED	103654	COMMERCIAL SELF-DIRECT - UTAH - 2013	OTHER	116	0	0	0	0	0	0	116
1823920	DSR COSTS AMORTIZED	103655	INDUSTRIAL SELF-DIRECT - UTAH - 2013	OTHER	319	0	0	0	0	0	0	319
1823920	DSR COSTS AMORTIZED	103656	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,314	0	0	0	0	0	0	1,314
1823920	DSR COSTS AMORTIZED	103657	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	8,290	0	0	0	0	0	0	8,290
1823920	DSR COSTS AMORTIZED	103658	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,444	0	0	0	0	0	0	1,444
1823920	DSR COSTS AMORTIZED	103660	IRRIGATION LOAD CONTROL - UTAH - 2013	OTHER	807	0	0	0	0	0	0	807
1823920	DSR COSTS AMORTIZED	103661	HOME ENERGY EFF INCENTIVE PROG - UT 2013	OTHER	20,269	0	0	0	0	0	0	20,269
1823920	DSR COSTS AMORTIZED	103662	OUTREACH and COMMUNICATIONS - UT 2013	OTHER	1,406	0	0	0	0	0	0	1,406



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1823920	DSR COSTS AMORTIZED	103666	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	70	0	0	0	0	0	0	70
1823920	DSR COSTS AMORTIZED	103671	HOME ENERGY REPORTING - UT 2013	OTHER	765	0	0	0	0	0	0	765
1823920	DSR COSTS AMORTIZED	103673	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	135	0	0	0	0	0	0	135
1823920	DSR COSTS AMORTIZED	103675	ENERGY FINANSWER-WY-2013 CAT3	OTHER	27	0	0	0	0	0	0	27
1823920	DSR COSTS AMORTIZED	103676	INDUSTRIAL FINANSWER-WY-2013 CAT3	OTHER	985	0	0	0	0	0	0	985
1823920	DSR COSTS AMORTIZED	103677	REFRIGERATOR RECYCLING-WY -2013 CAT1	OTHER	130	0	0	0	0	0	0	130
1823920	DSR COSTS AMORTIZED	103678	HOME ENERGY EFF INCENT PROG Y-2013 CAT1	OTHER	884	0	0	0	0	0	0	884
1823920	DSR COSTS AMORTIZED	103679	LOW-INCOME WEATHERZTN - WY 2013 CAT1	OTHER	41	0	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED	103680	COMMERCIAL FINANSWER EXP WY-2013 CAT3	OTHER	424	0	0	0	0	0	0	424
1823920	DSR COSTS AMORTIZED	103681	INDUSTRIAL FINANSWER EXP WY-2013 CAT3	OTHER	169	0	0	0	0	0	0	169
1823920	DSR COSTS AMORTIZED	103682	SELF DIRECT - COMMERCIAL -WY-2013 CAT3	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103683	SELF DIRECT -INDUSTRIAL -WY-2013 CAT3	OTHER	9	0	0	0	0	0	0	9
1823920	DSR COSTS AMORTIZED	103684	COMMERCIAL FINANSWER EXP- WY-2013 CAT2	OTHER	1,234	0	0	0	0	0	0	1,234
1823920	DSR COSTS AMORTIZED	103685	INDUSTRIAL FINAN EXPRESS WY-2013 CAT2	OTHER	85	0	0	0	0	0	0	85
1823920	DSR COSTS AMORTIZED	103686	ENERGY FINANSWER -WY 2013 CAT2	OTHER	26	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103687	INDUSTRIAL FINANSWER -WY 2013 CAT2	OTHER	58	0	0	0	0	0	0	58
1823920	DSR COSTS AMORTIZED	103688	SELF DIRECT - COMMERCIAL WY-2013 CAT2	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103689	SELF DIRECT- INDUSTRIAL WY-2013 CAT2	OTHER	8	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103690	PORTFOLIO WY-2013 CAT1	OTHER	130	0	0	0	0	0	0	130
1823920	DSR COSTS AMORTIZED	103691	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	178	0	0	0	0	0	0	178
1823920	DSR COSTS AMORTIZED	103692	AGRICULTURAL FINANSWER EXP WY-2013 CAT2	OTHER	10	0	0	0	0	0	0	10
1823920	DSR COSTS AMORTIZED	103693	AGRICULTURAL FINANSWER EXP WY-2013 CAT3	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103694	PORTFOLIO WY-2013 CAT2	OTHER	38	0	0	0	0	0	0	38
1823920	DSR COSTS AMORTIZED	103695	PORTFOLIO WY-2013 CAT3	OTHER	26	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103700	PORTFOLIO - UTAH 2013	OTHER	435	0	0	0	0	0	0	435
1823920	DSR COSTS AMORTIZED	103701	U.of Utah Student Energy Sponsorship- UT	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103732	COMMERCIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103734	INDUSTRIAL (WSB) WATTSMART BUSINESS - UT	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103735	WSB - WATTSMART BUSINESS - UT- 2013	OTHER	12	0	0	0	0	0	0	12
1823920	DSR COSTS AMORTIZED	103740	COMMERCIAL (WSB) WATTSMART BUSINESS - WA	OTHER	5,435	0	0	0	0	0	0	5,435
1823920	DSR COSTS AMORTIZED	103741	INDUSTRIAL WATTSMART BUSINESS - WA-2013	OTHER	6,233	0	0	0	0	0	0	6,233
1823920	DSR COSTS AMORTIZED	103742	WSB - WATTSMART BUSINESS - WA- 2013	OTHER	4,049	0	0	0	0	0	0	4,049
1823920	DSR COSTS AMORTIZED	103743	AGRICULTURAL (WSB) WATTSMART BUSINESS -	OTHER	306	0	0	0	0	0	0	306
1823920	DSR COSTS AMORTIZED	103745	CALIFORNIA DSM EXPENSE - 2014	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103754	PORTFOLIO - IDAHO 2014	OTHER	30	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103756	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	24,564	0	0	0	0	0	0	24,564
1823920	DSR COSTS AMORTIZED	103757	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103758	AIR CONDITIONING - UTAH - 2014	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103759	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	401	0	0	0	0	0	0	401
1823920	DSR COSTS AMORTIZED	103760	ENERGY FINANSWER - UTAH - 2014	OTHER	37	0	0	0	0	0	0	37



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1823920	DSR COSTS AMORTIZED	103761	HOME ENERGY EFF INCENTIVE PROG - UT 2014	OTHER	24,908	0	0	0	0	0	0	24,908
1823920	DSR COSTS AMORTIZED	103762	HOME ENERGY REPORTING - UT 2014	OTHER	1,630	0	0	0	0	0	0	1,630
1823920	DSR COSTS AMORTIZED	103763	INDUSTRIAL FINANSWER - UTAH - 2014	OTHER	60	0	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED	103764	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	144	0	0	0	0	0	0	144
1823920	DSR COSTS AMORTIZED	103765	IRRIGATION LOAD CONTROL - UTAH - 2014	OTHER	597	0	0	0	0	0	0	597
1823920	DSR COSTS AMORTIZED	103766	LOW INCOME - UTAH - 2014	OTHER	170	0	0	0	0	0	0	170
1823920	DSR COSTS AMORTIZED	103767	OUTREACH and COMMUNICATIONS - UT 2014	OTHER	1,585	0	0	0	0	0	0	1,585
1823920	DSR COSTS AMORTIZED	103768	PORTFOLIO - UTAH 2014	OTHER	242	0	0	0	0	0	0	242
1823920	DSR COSTS AMORTIZED	103769	REFRIGERATOR RECYCLING PGM- UTAH - 2014	OTHER	1,762	0	0	0	0	0	0	1,762
1823920	DSR COSTS AMORTIZED	103770	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,203	0	0	0	0	0	0	1,203
1823920	DSR COSTS AMORTIZED	103771	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103772	COMMERCIAL SELF-DIRECT - UTAH - 2014	OTHER	29	0	0	0	0	0	0	29
1823920	DSR COSTS AMORTIZED	103773	INDUSTRIAL SELF-DIRECT - UTAH - 2014	OTHER	53	0	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED	103774	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	12,239	0	0	0	0	0	0	12,239
1823920	DSR COSTS AMORTIZED	103775	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2014	OTHER	6,640	0	0	0	0	0	0	6,640
1823920	DSR COSTS AMORTIZED	103776	WSB - WATTSMART BUS- UT- 2014	OTHER	3,636	0	0	0	0	0	0	3,636
1823920	DSR COSTS AMORTIZED	103777	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	161	0	0	0	0	0	0	161
1823920	DSR COSTS AMORTIZED	103778	U.of Utah Student Energy Sponsorship- UT	OTHER	5	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103779	AGRICULTURAL FINANSWER EXP WY-2014 CAT2	OTHER	4	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	103780	AGRICULTURAL FINANSWER EXP WY-2014 CAT3	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103781	COMMERCIAL FINANSWER EXP- WY-2014 CAT2	OTHER	1,178	0	0	0	0	0	0	1,178
1823920	DSR COSTS AMORTIZED	103782	COMMERCIAL FINANSWER EXP WY-2014 CAT3	OTHER	255	0	0	0	0	0	0	255
1823920	DSR COSTS AMORTIZED	103783	ENERGY FINANSWER -WY 2014 CAT2	OTHER	32	0	0	0	0	0	0	32
1823920	DSR COSTS AMORTIZED	103784	ENERGY FINANSWER-WY-2014 CAT3	OTHER	71	0	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED	103785	HOME ENERGY EFF INCENT PROG Y-2014 CAT1	OTHER	1,183	0	0	0	0	0	0	1,183
1823920	DSR COSTS AMORTIZED	103786	INDUSTRIAL FINANSWER -WY 2014 CAT2	OTHER	95	0	0	0	0	0	0	95
1823920	DSR COSTS AMORTIZED	103787	INDUSTRIAL FINANSWER-WY-2014 CAT3	OTHER	356	0	0	0	0	0	0	356
1823920	DSR COSTS AMORTIZED	103788	INDUSTRIAL FINAN EXPRESS WY-2014 CAT2	OTHER	136	0	0	0	0	0	0	136
1823920	DSR COSTS AMORTIZED	103789	INDUSTRIAL FINANSWER EXP WY-2014 CAT3	OTHER	203	0	0	0	0	0	0	203
1823920	DSR COSTS AMORTIZED	103790	LOW-INCOME WEATHERZTN - WY 2014 CAT1	OTHER	30	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103791	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	157	0	0	0	0	0	0	157
1823920	DSR COSTS AMORTIZED	103792	PORTFOLIO WY-2014 CAT1	OTHER	63	0	0	0	0	0	0	63
1823920	DSR COSTS AMORTIZED	103793	PORTFOLIO WY-2014 CAT2	OTHER	147	0	0	0	0	0	0	147
1823920	DSR COSTS AMORTIZED	103794	PORTFOLIO WY-2014 CAT3	OTHER	258	0	0	0	0	0	0	258
1823920	DSR COSTS AMORTIZED	103795	REFRIGERATOR RECYCLING-WY -2014 CAT1	OTHER	159	0	0	0	0	0	0	159
1823920	DSR COSTS AMORTIZED	103796	SELF DIRECT - COMMERCIAL WY-2014 CAT2	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103797	SELF DIRECT - COMMERCIAL -WY-2014 CAT3	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103798	SELF DIRECT- INDUSTRIAL WY-2014 CAT2	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103799	SELF DIRECT -INDUSTRIAL -WY-2014 CAT3	OTHER	198	0	0	0	0	0	0	198
1823920	DSR COSTS AMORTIZED	103805	WSB - WATTSMART BUSINESS - CA- 2014	OTHER	0	0	0	0	0	0	0	0



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1823920	DSR COSTS AMORTIZED	103808	WSB - WATTSMART BUSINESS - ID- 2014	OTHER	32	0	0	0	0	0	0	32
1823920	DSR COSTS AMORTIZED	103809	WSB Small Business Comm - ID-2014	OTHER	11	0	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED	103810	WSB Small Business Ind - ID 2014	OTHER	8	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103811	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	26	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103812	WSB - Small Business Comm - WY Cat2 -201	OTHER	7	0	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED	103813	WBS Small Business Ind - WY Cat2-2014	OTHER	5	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103814	WSB Small Business Comm- UT-2014	OTHER	1,635	0	0	0	0	0	0	1,635
1823920	DSR COSTS AMORTIZED	103815	WBS Small Business Ind- UT-2014	OTHER	23	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	103816	WSB Small Business Comm- WA-2014	OTHER	557	0	0	0	0	0	0	557
1823920	DSR COSTS AMORTIZED	103817	WBS Small Business Ind- WA-2014	OTHER	46	0	0	0	0	0	0	46
1823920	DSR COSTS AMORTIZED	103834	HOME ENERGY REPORTING - ID 2014	OTHER	20	0	0	0	0	0	0	20
1823920	DSR COSTS AMORTIZED	103835	HOME ENERGY REPORTING - WY 2014	OTHER	23	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	103845	REFRIGERATOR RECYCLING COMM - WASHINGTON	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103856	WSB Wattsmart Business Agric - ID-2014	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103858	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	8	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103859	WBS Wattsmart Business Ind- WY Cat2-2014	OTHER	26	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103860	WSB- Wattsmart Business- WY Cat 3- 2014	OTHER	5	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103862	OUTREACH AND COMMUNICATION ID-2014	OTHER	5	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103865	CALIFORNIA DSM EXPENSE - 2015	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103874	PORTFOLIO - IDAHO 2015	OTHER	23	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	103876	WSB - WATTSMART BUSINESS - ID- 2015	OTHER	410	0	0	0	0	0	0	410
1823920	DSR COSTS AMORTIZED	103877	WSB Small Business Comm - ID-2015	OTHER	1,345	0	0	0	0	0	0	1,345
1823920	DSR COSTS AMORTIZED	103878	WSB Small Business Ind - ID 2015	OTHER	264	0	0	0	0	0	0	264
1823920	DSR COSTS AMORTIZED	103879	HOME ENERGY REPORTING - ID 2015	OTHER	136	0	0	0	0	0	0	136
1823920	DSR COSTS AMORTIZED	103880	WSB Wattsmart Business Agric - ID-2015	OTHER	227	0	0	0	0	0	0	227
1823920	DSR COSTS AMORTIZED	103881	OUTREACH AND COMMUNICATION ID-2015	OTHER	153	0	0	0	0	0	0	153
1823920	DSR COSTS AMORTIZED	103882	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,174	0	0	0	0	0	0	4,174
1823920	DSR COSTS AMORTIZED	103887	HOME ENERGY EFF INCENTIVE PROG - UT 2015	OTHER	18,922	0	0	0	0	0	0	18,922
1823920	DSR COSTS AMORTIZED	103888	HOME ENERGY REPORTING - UT 2015	OTHER	2,878	0	0	0	0	0	0	2,878
1823920	DSR COSTS AMORTIZED	103891	IRRIGATION LOAD CONTROL - UTAH - 2015	OTHER	476	0	0	0	0	0	0	476
1823920	DSR COSTS AMORTIZED	103892	LOW INCOME - UTAH - 2015	OTHER	64	0	0	0	0	0	0	64
1823920	DSR COSTS AMORTIZED	103893	OUTREACH and COMMUNICATIONS - UT 2015	OTHER	1,611	0	0	0	0	0	0	1,611
1823920	DSR COSTS AMORTIZED	103894	PORTFOLIO - UTAH 2015	OTHER	370	0	0	0	0	0	0	370
1823920	DSR COSTS AMORTIZED	103895	REFRIGERATOR RECYCLING PGM- UTAH - 2015	OTHER	1,125	0	0	0	0	0	0	1,125
1823920	DSR COSTS AMORTIZED	103896	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,890	0	0	0	0	0	0	1,890
1823920	DSR COSTS AMORTIZED	103900	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	15,213	0	0	0	0	0	0	15,213
1823920	DSR COSTS AMORTIZED	103901	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2015	OTHER	6,316	0	0	0	0	0	0	6,316
1823920	DSR COSTS AMORTIZED	103902	WSB - WATTSMART BUS- UT- 2015	OTHER	4,777	0	0	0	0	0	0	4,777
1823920	DSR COSTS AMORTIZED	103903	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	257	0	0	0	0	0	0	257
1823920	DSR COSTS AMORTIZED	103904	U.of Utah Student Energy Sponsorship- UT	OTHER	6	0	0	0	0	0	0	6



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1823920	DSR COSTS AMORTIZED	103905	WSB Small Business Comm- UT-2015	OTHER	3,896	0	0	0	0	0	0	3,896
1823920	DSR COSTS AMORTIZED	103906	WBS Small Business Ind- UT-2015	OTHER	262	0	0	0	0	0	0	262
1823920	DSR COSTS AMORTIZED	103907	AGRICULURAL FINANSWER EXP WY-2015 CAT2	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103909	COMMERCIAL FINANSWER EXP- WY-2015 CAT2	OTHER	97	0	0	0	0	0	0	97
1823920	DSR COSTS AMORTIZED	103910	COMMERCIAL FINANSWER EXP WY-2015 CAT3	OTHER	54	0	0	0	0	0	0	54
1823920	DSR COSTS AMORTIZED	103911	ENERGY FINANSWER -WY 2015 CAT2	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103912	ENERGY FINANSWER-WY-2015 CAT3	OTHER	43	0	0	0	0	0	0	43
1823920	DSR COSTS AMORTIZED	103913	HOME ENERGY EFF INCENT PROG Y-2015 CAT1	OTHER	1,207	0	0	0	0	0	0	1,207
1823920	DSR COSTS AMORTIZED	103914	INDUSTRIAL FINANSWER -WY 2015 CAT2	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103915	INDUSTRIAL FINANSWER-WY-2015 CAT3	OTHER	85	0	0	0	0	0	0	85
1823920	DSR COSTS AMORTIZED	103916	INDUSTRIAL FINAN EXPRESS WY-2015 CAT2	OTHER	9	0	0	0	0	0	0	9
1823920	DSR COSTS AMORTIZED	103917	INDUSTRIAL FINANSWER EXP WY-2015 CAT3	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103918	LOW-INCOME WEATHERZTN - WY 2015 CAT1	OTHER	30	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103919	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	121	0	0	0	0	0	0	121
1823920	DSR COSTS AMORTIZED	103920	PORTFOLIO WY-2015 CAT1	OTHER	71	0	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED	103921	PORTFOLIO WY-2015 CAT2	OTHER	29	0	0	0	0	0	0	29
1823920	DSR COSTS AMORTIZED	103922	PORTFOLIO WY-2015 CAT3	OTHER	47	0	0	0	0	0	0	47
1823920	DSR COSTS AMORTIZED	103923	REFRIGERATOR RECYCLING-WY -2015 CAT1	OTHER	99	0	0	0	0	0	0	99
1823920	DSR COSTS AMORTIZED	103925	SELF DIRECT - COMMERCIAL -WY-2015 CAT3	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103927	SELF DIRECT -INDUSTRIAL -WY-2015 CAT3	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103928	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	639	0	0	0	0	0	0	639
1823920	DSR COSTS AMORTIZED	103929	WSB - Small Business Comm - WY Cat2 -201	OTHER	1,071	0	0	0	0	0	0	1,071
1823920	DSR COSTS AMORTIZED	103930	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	286	0	0	0	0	0	0	286
1823920	DSR COSTS AMORTIZED	103931	HOME ENERGY REPORTING - WY 2015	OTHER	139	0	0	0	0	0	0	139
1823920	DSR COSTS AMORTIZED	103932	WSB- Wattsmart Business- WY Cat 3- 2015	OTHER	178	0	0	0	0	0	0	178
1823920	DSR COSTS AMORTIZED	103933	REFRIG RECYCLE COMM -WY 2015 CAT2	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103934	REFRIG RECYCLE COMM -WY 2015 CAT3	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103935	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	381	0	0	0	0	0	0	381
1823920	DSR COSTS AMORTIZED	103936	WBS- Wattsmart Bus Ind- WY Cat3-2015	OTHER	1,487	0	0	0	0	0	0	1,487
1823920	DSR COSTS AMORTIZED	103937	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	18	0	0	0	0	0	0	18
1823920	DSR COSTS AMORTIZED	103938	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103959	COMMERCIAL ENERGY REPORTS-SMB -UT 2015	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103962	Portfolio - EM&V C&I - ID- 2015	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103963	Portfolio - EM&V RES - ID- 2015	OTHER	41	0	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED	104013	CALIFORNIA DSM EXPENSE - 2016	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	104015	HOME ENERGY REPORTING - ID 2016	OTHER	94	0	0	0	0	0	0	94
1823920	DSR COSTS AMORTIZED	104018	OUTREACH AND COMMUNICATION ID-2016	OTHER	98	0	0	0	0	0	0	98
1823920	DSR COSTS AMORTIZED	104019	PORTFOLIO - IDAHO 2016	OTHER	6	0	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED	104020	Portfolio - EM&V C&I - ID- 2016	OTHER	166	0	0	0	0	0	0	166
1823920	DSR COSTS AMORTIZED	104021	Portfolio - EM&V RES - ID- 2016	OTHER	165	0	0	0	0	0	0	165



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1823920	DSR COSTS AMORTIZED	104023	WSB Small Business Comm - ID-2016	OTHER	1,392	0	0	0	0	0	0	1,392
1823920	DSR COSTS AMORTIZED	104024	WSB Small Business Ind - ID 2016	OTHER	220	0	0	0	0	0	0	220
1823920	DSR COSTS AMORTIZED	104025	WSB - WATTSMART BUSINESS - ID- 2016	OTHER	607	0	0	0	0	0	0	607
1823920	DSR COSTS AMORTIZED	104026	WSB Wattsmart Business Agric - ID-2016	OTHER	311	0	0	0	0	0	0	311
1823920	DSR COSTS AMORTIZED	104027	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,957	0	0	0	0	0	0	4,957
1823920	DSR COSTS AMORTIZED	104029	HOME ENERGY EFF INCENTIVE PROG - UT 2016	OTHER	12,572	0	0	0	0	0	0	12,572
1823920	DSR COSTS AMORTIZED	104030	HOME ENERGY REPORTING - UT 2016	OTHER	2,335	0	0	0	0	0	0	2,335
1823920	DSR COSTS AMORTIZED	104031	IRRIGATION LOAD CONTROL - UTAH - 2016	OTHER	430	0	0	0	0	0	0	430
1823920	DSR COSTS AMORTIZED	104032	LOW INCOME - UTAH - 2016	OTHER	59	0	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED	104033	OUTREACH and COMMUNICATIONS - UT 2016	OTHER	1,313	0	0	0	0	0	0	1,313
1823920	DSR COSTS AMORTIZED	104034	PORTFOLIO - UTAH 2016	OTHER	164	0	0	0	0	0	0	164
1823920	DSR COSTS AMORTIZED	104035	REFRIGERATOR RECYCLING PGM- UTAH - 2016	OTHER	182	0	0	0	0	0	0	182
1823920	DSR COSTS AMORTIZED	104036	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,565	0	0	0	0	0	0	1,565
1823920	DSR COSTS AMORTIZED	104037	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	20,226	0	0	0	0	0	0	20,226
1823920	DSR COSTS AMORTIZED	104038	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2016	OTHER	10,333	0	0	0	0	0	0	10,333
1823920	DSR COSTS AMORTIZED	104039	WSB Small Business Comm- UT-2016	OTHER	114	0	0	0	0	0	0	114
1823920	DSR COSTS AMORTIZED	104041	WSB - WATTSMART BUS- UT- 2016	OTHER	5,308	0	0	0	0	0	0	5,308
1823920	DSR COSTS AMORTIZED	104042	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	1,099	0	0	0	0	0	0	1,099
1823920	DSR COSTS AMORTIZED	104043	U.of Utah Student Energy Sponsorship- UT	OTHER	5	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	104044	HOME ENERGY REPORTING - WY 2016	OTHER	94	0	0	0	0	0	0	94
1823920	DSR COSTS AMORTIZED	104045	HOME ENERGY EFF INCENT PROG Y-2016 CAT1	OTHER	659	0	0	0	0	0	0	659
1823920	DSR COSTS AMORTIZED	104046	LOW-INCOME WEATHERZTN - WY 2016 CAT1	OTHER	14	0	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED	104047	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	79	0	0	0	0	0	0	79
1823920	DSR COSTS AMORTIZED	104048	PORTFOLIO WY-2016 CAT1	OTHER	131	0	0	0	0	0	0	131
1823920	DSR COSTS AMORTIZED	104049	PORTFOLIO WY-2016 CAT2	OTHER	37	0	0	0	0	0	0	37
1823920	DSR COSTS AMORTIZED	104050	PORTFOLIO WY-2016 CAT3	OTHER	45	0	0	0	0	0	0	45
1823920	DSR COSTS AMORTIZED	104051	REFRIGERATOR RECYCLING-WY -2016 CAT1	OTHER	16	0	0	0	0	0	0	16
1823920	DSR COSTS AMORTIZED	104052	REFRIG RECYCLE COMM -WY 2016 CAT2	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	104053	REFRIG RECYCLE COMM -WY 2016 CAT3	OTHER	-1	0	0	0	0	0	0	-1
1823920	DSR COSTS AMORTIZED	104054	WSB- Wattsmart Bus Comm- WY Cat2 -2016	OTHER	1,449	0	0	0	0	0	0	1,449
1823920	DSR COSTS AMORTIZED	104055	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	193	0	0	0	0	0	0	193
1823920	DSR COSTS AMORTIZED	104056	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	912	0	0	0	0	0	0	912
1823920	DSR COSTS AMORTIZED	104057	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	467	0	0	0	0	0	0	467
1823920	DSR COSTS AMORTIZED	104058	WBS- Wattsmart Bus Ind- WY Cat3-2016	OTHER	1,239	0	0	0	0	0	0	1,239
1823920	DSR COSTS AMORTIZED	104059	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	4	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	104060	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	104061	WSB- Wattsmart Business- WY Cat 3- 2016	OTHER	602	0	0	0	0	0	0	602
1823920	DSR COSTS AMORTIZED	104080	OUTREACH & COMM WATTSMT WY-2016 CAT2	OTHER	44	0	0	0	0	0	0	44
1823920	DSR COSTS AMORTIZED	104081	OUTREACH & COMM WATTSMT WY-2016 CAT3	OTHER	42	0	0	0	0	0	0	42
1823920	DSR COSTS AMORTIZED	104109	WA DSM - 186055 Clear Acct Balance	OTHER	-841	0	0	0	0	0	0	-841



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1823920	DSR COSTS AMORTIZED	104110	ID DSM - 186025 Clear Acct Balance	OTHER	398	0	0	0	0	0	398
1823920	DSR COSTS AMORTIZED	104111	WY DSM - 186065 Clear Acct Balance	OTHER	-1,405	0	0	0	0	0	-1,405
1823920 Total					127,075	0	0	0	0	68	127,007
1823930	DSR COSTS NOT AMORT	102573	ENERGY FINANSWER ID/UT 2006	IDU	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102574	INDUSTRIAL FINANSWER-ID-UT 2006	IDU	3	0	0	0	0	3	0
1823930	DSR COSTS NOT AMORT	102575	LOW INCOME WZ -ID-UT 2006	IDU	144	0	0	0	0	144	0
1823930	DSR COSTS NOT AMORT	102576	NEEA-IDAHO-UTAH 2006	IDU	359	0	0	0	0	359	0
1823930	DSR COSTS NOT AMORT	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	IDU	361	0	0	0	0	361	0
1823930	DSR COSTS NOT AMORT	102578	WEATHERIZATION LOANS-RESDL/ID-UT 2006	IDU	2	0	0	0	0	2	0
1823930	DSR COSTS NOT AMORT	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	IDU	143	0	0	0	0	143	0
1823930	DSR COSTS NOT AMORT	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	IDU	117	0	0	0	0	117	0
1823930	DSR COSTS NOT AMORT	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	IDU	47	0	0	0	0	47	0
1823930	DSR COSTS NOT AMORT	102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	IDU	246	0	0	0	0	246	0
1823930	DSR COSTS NOT AMORT	102758	HOME ENERGY EFFICIENCY INCENTIVE PROGM-I	IDU	103	0	0	0	0	103	0
1823930	DSR COSTS NOT AMORT	102808	WEATHERIZATION LOANS RESIDL/ ID-UT 2007	OTHER	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102809	ENERGY FINANSWER IDU 2007	OTHER	4	0	0	0	0	0	4
1823930	DSR COSTS NOT AMORT	102810	Industrial Finanswer ID - 2007	OTHER	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	846	0	0	0	0	0	846
1823930	DSR COSTS NOT AMORT	102812	LOW INCOME WZ - ID-UT 2007	OTHER	101	0	0	0	0	0	101
1823930	DSR COSTS NOT AMORT	102813	NEEA - IDAHO - UTAH 2007	OTHER	361	0	0	0	0	0	361
1823930	DSR COSTS NOT AMORT	102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	123	0	0	0	0	0	123
1823930	DSR COSTS NOT AMORT	102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	61	0	0	0	0	0	61
1823930	DSR COSTS NOT AMORT	102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	OTHER	120	0	0	0	0	0	120
1823930	DSR COSTS NOT AMORT	102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	OTHER	275	0	0	0	0	0	275
1823930	DSR COSTS NOT AMORT	102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	229	0	0	0	0	0	229
1823930	DSR COSTS NOT AMORT	102896	ENERGY FINANSWER - ID/UT 2008	OTHER	19	0	0	0	0	0	19
1823930	DSR COSTS NOT AMORT	102897	INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	102	0	0	0	0	0	102
1823930	DSR COSTS NOT AMORT	102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	3,127	0	0	0	0	0	3,127
1823930	DSR COSTS NOT AMORT	102899	LOW INCOME WEATHERIZATION - IDAHO 2008	OTHER	165	0	0	0	0	0	165
1823930	DSR COSTS NOT AMORT	102900	NEEA - IDAHO - 2008	OTHER	317	0	0	0	0	0	317
1823930	DSR COSTS NOT AMORT	102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	113	0	0	0	0	0	113
1823930	DSR COSTS NOT AMORT	102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	108	0	0	0	0	0	108
1823930	DSR COSTS NOT AMORT	102903	INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	58	0	0	0	0	0	58
1823930	DSR COSTS NOT AMORT	102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	268	0	0	0	0	0	268
1823930	DSR COSTS NOT AMORT	102905	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	OTHER	490	0	0	0	0	0	490
1823930	DSR COSTS NOT AMORT	102957	CATEGORY 1 - WYOMING - 2008	OTHER	17	0	0	0	0	0	17
1823930	DSR COSTS NOT AMORT	102958	CATEGORY 2 - WYOMING - 2008	OTHER	9	0	0	0	0	0	9
1823930	DSR COSTS NOT AMORT	102959	CATEGORY 3 - WYOMING - 2008	OTHER	33	0	0	0	0	0	33
1823930	DSR COSTS NOT AMORT	102966	ENERGY FINANSWER - ID/UT 2009	OTHER	50	0	0	0	0	0	50
1823930	DSR COSTS NOT AMORT	102967	INDUSTRIAL FINANSWER - ID-UT 2009	OTHER	309	0	0	0	0	0	309



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1823930	DSR COSTS NOT AMORT	102968	IRRIGATION INTERRUPTIBLE ID-UT 2009	OTHER	3,816	0	0	0	0	0	0	3,816
1823930	DSR COSTS NOT AMORT	102969	LOW INCOME WZ - ID-UT 2009	OTHER	198	0	0	0	0	0	0	198
1823930	DSR COSTS NOT AMORT	102970	NEEA - IDAHO - UTAH 2009	OTHER	287	0	0	0	0	0	0	287
1823930	DSR COSTS NOT AMORT	102971	REFRIGERATOR RECYCLING PGM - ID-UT 2009	OTHER	108	0	0	0	0	0	0	108
1823930	DSR COSTS NOT AMORT	102972	COMMERCIAL FINANSWER EXPR - ID-UT 2009	OTHER	190	0	0	0	0	0	0	190
1823930	DSR COSTS NOT AMORT	102973	INDUSTRIAL FINANSWER EXPR - ID-UT 2009	OTHER	74	0	0	0	0	0	0	74
1823930	DSR COSTS NOT AMORT	102974	IRRIGATION EFFICIENCY PRGRM - ID-UT 2009	OTHER	807	0	0	0	0	0	0	807
1823930	DSR COSTS NOT AMORT	102975	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	594	0	0	0	0	0	0	594
1823930	DSR COSTS NOT AMORT	103061	ENERGY FINANSWER - ID/UT 2010	OTHER	47	0	0	0	0	0	0	47
1823930	DSR COSTS NOT AMORT	103062	INDUSTRIAL FINANSWER - ID-UT 2010	OTHER	322	0	0	0	0	0	0	322
1823930	DSR COSTS NOT AMORT	103063	IRRIGATION INTERRUPTIBLE ID-UT 2010	OTHER	4,283	0	0	0	0	0	0	4,283
1823930	DSR COSTS NOT AMORT	103064	LOW INCOME WZ - ID-UT 2010	OTHER	134	0	0	0	0	0	0	134
1823930	DSR COSTS NOT AMORT	103065	NEEA - IDAHO - UTAH 2010	OTHER	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	103066	REFRIGERATOR RECYCLING PGM - ID-UT 2010	OTHER	166	0	0	0	0	0	0	166
1823930	DSR COSTS NOT AMORT	103067	COMMERCIAL FINANSWER EXPR - ID-UT 2010	OTHER	513	0	0	0	0	0	0	513
1823930	DSR COSTS NOT AMORT	103068	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	OTHER	107	0	0	0	0	0	0	107
1823930	DSR COSTS NOT AMORT	103069	IRRIGATION EFFICIENCY PRGRM - ID-UT 2010	OTHER	637	0	0	0	0	0	0	637
1823930	DSR COSTS NOT AMORT	103070	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	1,305	0	0	0	0	0	0	1,305
1823930	DSR COSTS NOT AMORT	103171	ENERGY FINANSWER - ID/UT 2011	OTHER	23	0	0	0	0	0	0	23
1823930	DSR COSTS NOT AMORT	103172	INDUSTRIAL FINANSWER - ID-UT 2011	OTHER	143	0	0	0	0	0	0	143
1823930	DSR COSTS NOT AMORT	103173	IRRIGATION INTERRUPTIBLE ID-UT 2011	OTHER	37	0	0	0	0	0	0	37
1823930	DSR COSTS NOT AMORT	103174	LOW INCOME WZ - ID-UT 2011	OTHER	425	0	0	0	0	0	0	425
1823930	DSR COSTS NOT AMORT	103176	REFRIGERATOR RECYCLING PGM - ID-UT 2011	OTHER	126	0	0	0	0	0	0	126
1823930	DSR COSTS NOT AMORT	103177	COMMERCIAL FINANSWER EXPR - ID-UT 2011	OTHER	632	0	0	0	0	0	0	632
1823930	DSR COSTS NOT AMORT	103178	INDUSTRIAL FINANSWER EXPR - ID-UT 2011	OTHER	77	0	0	0	0	0	0	77
1823930	DSR COSTS NOT AMORT	103179	IRRIGATION EFFICIENCY PRGRM - ID-UT 2011	OTHER	508	0	0	0	0	0	0	508
1823930	DSR COSTS NOT AMORT	103180	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	699	0	0	0	0	0	0	699
1823930	DSR COSTS NOT AMORT	103312	ENERGY FINANSWER - ID 2012	OTHER	35	0	0	0	0	0	0	35
1823930	DSR COSTS NOT AMORT	103313	INDUSTRIAL FINANSWER - ID 2012	OTHER	303	0	0	0	0	0	0	303
1823930	DSR COSTS NOT AMORT	103314	IRRIGATION INTERRUPTIBLE- ID 2012	OTHER	44	0	0	0	0	0	0	44
1823930	DSR COSTS NOT AMORT	103315	LOW INCOME WZ - ID- 2012	OTHER	296	0	0	0	0	0	0	296
1823930	DSR COSTS NOT AMORT	103317	REFRIGERATOR RECYCLING PGM - ID 2012	OTHER	115	0	0	0	0	0	0	115
1823930	DSR COSTS NOT AMORT	103318	COMMERCIAL FINANSWER EXPR - ID 2012	OTHER	706	0	0	0	0	0	0	706
1823930	DSR COSTS NOT AMORT	103319	INDUSTRIAL FINANSWER EXPR - ID 2012	OTHER	226	0	0	0	0	0	0	226
1823930	DSR COSTS NOT AMORT	103320	IRRIGATION EFFICIENCY PRGRM - ID 2012	OTHER	847	0	0	0	0	0	0	847
1823930	DSR COSTS NOT AMORT	103321	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	789	0	0	0	0	0	0	789
1823930	DSR COSTS NOT AMORT	103322	COMMERCIAL DIRECT INSTALL - ID 2012	OTHER	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	103323	AGRICULTURAL FINANSWER EXPR - ID 2012	OTHER	7	0	0	0	0	0	0	7
1823930	DSR COSTS NOT AMORT	103398	RECOMMISSIONING INDUSTRIAL - UT 2012	OTHER	6	0	0	0	0	0	0	6
1823930	DSR COSTS NOT AMORT	103634	AGRICULTURAL FINANSWER EXPR - ID 2013	OTHER	21	0	0	0	0	0	0	21



Regulatory Assets

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Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	103635	ENERGY FINANSWER - ID 2013	OTHER	77	0	0	0	0	0	77
1823930	DSR COSTS NOT AMORT	103636	INDUSTRIAL FINANSWER - ID 2013	OTHER	294	0	0	0	0	0	294
1823930	DSR COSTS NOT AMORT	103638	LOW INCOME WZ - ID- 2013	OTHER	226	0	0	0	0	0	226
1823930	DSR COSTS NOT AMORT	103640	REFRIGERATOR RECYCLING PGM - ID 2013	OTHER	115	0	0	0	0	0	115
1823930	DSR COSTS NOT AMORT	103641	COMMERCIAL FINANSWER EXPR - ID 2013	OTHER	615	0	0	0	0	0	615
1823930	DSR COSTS NOT AMORT	103642	INDUSTRIAL FINANSWER EXPR - ID 2013	OTHER	363	0	0	0	0	0	363
1823930	DSR COSTS NOT AMORT	103643	IRRIGATION EFFICIENCY PRGRM - ID 2013	OTHER	1,222	0	0	0	0	0	1,222
1823930	DSR COSTS NOT AMORT	103644	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	844	0	0	0	0	0	844
1823930	DSR COSTS NOT AMORT	103672	RECOMMISSIONING INDUSTRIAL - UT 2013	OTHER	58	0	0	0	0	0	58
1823930	DSR COSTS NOT AMORT	103746	AGRICULTURAL FINANSWER EXPR - ID 2014	OTHER	122	0	0	0	0	0	122
1823930	DSR COSTS NOT AMORT	103747	COMMERCIAL FINANSWER EXPR - ID 2014	OTHER	683	0	0	0	0	0	683
1823930	DSR COSTS NOT AMORT	103748	ENERGY FINANSWER - ID 2014	OTHER	154	0	0	0	0	0	154
1823930	DSR COSTS NOT AMORT	103749	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	854	0	0	0	0	0	854
1823930	DSR COSTS NOT AMORT	103750	INDUSTRIAL FINANSWER - ID 2014	OTHER	105	0	0	0	0	0	105
1823930	DSR COSTS NOT AMORT	103751	INDUSTRIAL FINANSWER EXPR - ID 2014	OTHER	268	0	0	0	0	0	268
1823930	DSR COSTS NOT AMORT	103752	IRRIGATION EFFICIENCY PRGRM - ID 2014	OTHER	449	0	0	0	0	0	449
1823930	DSR COSTS NOT AMORT	103753	LOW INCOME WZ - ID- 2014	OTHER	298	0	0	0	0	0	298
1823930	DSR COSTS NOT AMORT	103755	REFRIGERATOR RECYCLING PGM - ID 2014	OTHER	122	0	0	0	0	0	122
1823930	DSR COSTS NOT AMORT	103866	AGRICULTURAL FINANSWER EXPR - ID 2015	OTHER	2	0	0	0	0	0	2
1823930	DSR COSTS NOT AMORT	103867	COMMERCIAL FINANSWER EXPR - ID 2015	OTHER	157	0	0	0	0	0	157
1823930	DSR COSTS NOT AMORT	103868	ENERGY FINANSWER - ID 2015	OTHER	6	0	0	0	0	0	6
1823930	DSR COSTS NOT AMORT	103869	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	848	0	0	0	0	0	848
1823930	DSR COSTS NOT AMORT	103870	INDUSTRIAL FINANSWER - ID 2015	OTHER	63	0	0	0	0	0	63
1823930	DSR COSTS NOT AMORT	103871	INDUSTRIAL FINANSWER EXPR - ID 2015	OTHER	80	0	0	0	0	0	80
1823930	DSR COSTS NOT AMORT	103872	IRRIGATION EFFICIENCY PRGRM - ID 2015	OTHER	236	0	0	0	0	0	236
1823930	DSR COSTS NOT AMORT	103873	LOW INCOME WZ - ID- 2015	OTHER	296	0	0	0	0	0	296
1823930	DSR COSTS NOT AMORT	103875	REFRIGERATOR RECYCLING PGM - ID 2015	OTHER	106	0	0	0	0	0	106
1823930	DSR COSTS NOT AMORT	104014	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	450	0	0	0	0	0	450
1823930	DSR COSTS NOT AMORT	104016	IRRIGATION EFFICIENCY PRGRM - ID 2016	OTHER	80	0	0	0	0	0	80
1823930	DSR COSTS NOT AMORT	104017	LOW INCOME WZ - ID- 2016	OTHER	245	0	0	0	0	0	245
1823930	DSR COSTS NOT AMORT	104022	REFRIGERATOR RECYCLING PGM - ID 2016	OTHER	14	0	0	0	0	0	14
1823930 Total					37,937	0	0	0	0	1,524	36,413
1823940	DSR CARRYING CHARGES	102146	UT CARRYING CHARGE - 2001/2002	OTHER	3,457	0	0	0	0	0	3,457
1823940	DSR CARRYING CHARGES	102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	-680	0	0	0	0	0	-680
1823940	DSR CARRYING CHARGES	102766	DSR CARRYING CHARGES	IDU	163	0	0	0	0	163	0
1823940	DSR CARRYING CHARGES	103140	Wy DSM - Cat1 - Carrying Charges	OTHER	-102	0	0	0	0	0	-102
1823940	DSR CARRYING CHARGES	103141	Wy DSM - Cat2 - Carrying Charges	OTHER	-34	0	0	0	0	0	-34
1823940	DSR CARRYING CHARGES	103142	Wy DSM - Cat3 - Carrying Charges	OTHER	-86	0	0	0	0	0	-86
1823940 Total					2,719	0	0	0	0	163	2,556
1823990	OTHR REG ASSET-N CST	138020	Reg Asset Current - DSM	OTHER	699	0	0	0	0	0	699



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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1823990	OTHR REG ASSET-N CST	138045	Reg Asset Current - GHG Allowances	OTHER	607	0	0	0	0	0	0	607	
1823990	OTHR REG ASSET-N CST	138050	Reg Asset Current - Def Net Power Costs	OTHER	45,386	0	0	0	0	0	0	45,386	
1823990	OTHR REG ASSET-N CST	138055	Reg Asset Current - Def RECs in Rates	OTHER	616	0	0	0	0	0	0	616	
1823990	OTHR REG ASSET-N CST	138060	Reg Asset Current - BPA Balancing Accts	OTHER	7,485	0	0	0	0	0	0	7,485	
1823990	OTHR REG ASSET-N CST	138090	Reg Asset Current - Solar Feed-In	OTHER	4,496	0	0	0	0	0	0	4,496	
1823990	OTHR REG ASSET-N CST	138190	Reg Asset Current - Other	OTHER	1,963	0	0	0	0	0	0	1,963	
1823990	OTHR REG ASSET-N CST	186100	Calif Alternative Rate for Energy (CARE)	OTHER	73	0	0	0	0	0	0	73	
1823990	OTHR REG ASSET-N CST	186119	Reg Asset - DSM - CA - Balance Reclass	OTHER	1,588	0	0	0	0	0	0	1,588	
1823990	OTHR REG ASSET-N CST	186129	Reg Asset - DSM - ID - Balance Reclass	OTHER	1,115	0	0	0	0	0	0	1,115	
1823990	OTHR REG ASSET-N CST	186137	RegA - DSM - OR - Reclass to Current	OTHER	-180	0	0	0	0	0	0	-180	
1823990	OTHR REG ASSET-N CST	186147	RegA - DSM - UT - Reclass to Current	OTHER	-519	0	0	0	0	0	0	-519	
1823990	OTHR REG ASSET-N CST	186149	Reg Asset - DSM - UT - Balance Reclass	OTHER	9,789	0	0	0	0	0	0	9,789	
1823990	OTHR REG ASSET-N CST	186159	Reg Asset - DSM - WA - Balance Reclass	OTHER	4,159	0	0	0	0	0	0	4,159	
1823990	OTHR REG ASSET-N CST	186169	Reg Asset - DSM - WY - Balance Reclass	OTHER	85	0	0	0	0	0	0	85	
1823990	OTHR REG ASSET-N CST	186502	POWERDALE HYDRO DECOM REG ASSET - ID	IDU	28	0	0	0	0	28	0	0	
1823990	OTHR REG ASSET-N CST	187042	Reg Asset - CA GHG Allowances	OTHER	-544	0	0	0	0	0	0	-544	
1823990	OTHR REG ASSET-N CST	187048	RegA - CA GHG Allowances - Recl to Curr	OTHER	-607	0	0	0	0	0	0	-607	
1823990	OTHR REG ASSET-N CST	187049	RegA - CA GHG Allowances - Balance Recl	OTHER	1,136	0	0	0	0	0	0	1,136	
1823990	OTHR REG ASSET-N CST	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	57	0	0	57	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187191	Reg Asset - WA RPS Purchase	OTHER	101	0	0	0	0	0	0	101	
1823990	OTHR REG ASSET-N CST	187255	RegA - BPA Balancing Accts - Recl to Cur	OTHER	-7,485	0	0	0	0	0	0	-7,485	
1823990	OTHR REG ASSET-N CST	187300	CA - Jan 2010 Storm Costs	OTHER	701	0	0	0	0	0	0	701	
1823990	OTHR REG ASSET-N CST	187301	Reg Asset - CA - CEMA Costs Deferral	OTHER	186	0	0	0	0	0	0	186	
1823990	OTHR REG ASSET-N CST	187304	RegA-CA Emerg Svc Prgms-Battery Storage	OTHER	-26	0	0	0	0	0	0	-26	
1823990	OTHR REG ASSET-N CST	187305	RegA - ID 2017 Protocol - MSP Deferral	IDU	281	0	0	0	0	281	0	0	
1823990	OTHR REG ASSET-N CST	187306	RegA - UT 2017 Protocol - MSP Deferral	UT	12,650	0	0	0	0	12,650	0	0	
1823990	OTHR REG ASSET-N CST	187307	RegA - WY 2017 Protocol - MSP Deferral	WYU	3,800	0	0	0	3,800	0	0	0	
1823990	OTHR REG ASSET-N CST	187311	Contra Reg Asset-Carbon Plt Dec/Inv-CA	CA	-52	-52	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187320	Reg Asset - Deprec Increase - ID	IDU	-57	0	0	0	0	-57	0	0	
1823990	OTHR REG ASSET-N CST	187321	Reg Asset - Deprec Increase - UT	UT	1,472	0	0	0	0	1,472	0	0	
1823990	OTHR REG ASSET-N CST	187322	Reg Asset - Deprec Increase - WY	WYP	5,085	0	0	0	5,085	0	0	0	
1823990	OTHR REG ASSET-N CST	187329	RegA-Depr/Amortz Deferral-Bal Reclass	OTHER	58	0	0	0	0	0	0	58	
1823990	OTHR REG ASSET-N CST	187330	Reg Asset - Carbon Unrec Plant - ID	IDU	479	0	0	0	0	479	0	0	
1823990	OTHR REG ASSET-N CST	187332	Reg Asset - Carbon Unrec Plant - UT	UT	3,445	0	0	0	0	3,445	0	0	
1823990	OTHR REG ASSET-N CST	187334	Reg Asset - Carbon Unrec Plant - WY	WYP	1,158	0	0	0	1,158	0	0	0	
1823990	OTHR REG ASSET-N CST	187337	Reg Asset - Carbon Decomm - CA	CA	359	359	0	0	0	0	0	0	
1823990	OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	CAGE	3,449	0	0	0	767	2,358	322	2	0
1823990	OTHR REG ASSET-N CST	187345	Reg Asset - UT - Pref Stock Redemp Loss	OTHER	347	0	0	0	0	0	0	0	347
1823990	OTHR REG ASSET-N CST	187346	Reg Asset - WY - Pref Stock Redemp Loss	OTHER	120	0	0	0	0	0	0	0	120
1823990	OTHR REG ASSET-N CST	187347	Reg Asset - WA - Pref Stock Redemp Loss	OTHER	55	0	0	0	0	0	0	0	55



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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187350	ID - Deferred Overburden Costs	OTHER	440	0	0	0	0	0	440
1823990	OTHR REG ASSET-N CST	187351	WY - Deferred Overburden Costs	WYP	1,239	0	0	1,239	0	0	0
1823990	OTHR REG ASSET-N CST	187356	Reg Asset-WA-Merwin Project	OTHER	-3	0	0	0	0	0	-3
1823990	OTHR REG ASSET-N CST	187357	CA Mobile Home Park Conversion (MHPCBA)	OTHER	206	0	0	0	0	0	206
1823990	OTHR REG ASSET-N CST	187371	REG ASSET - CA SOLAR FEED-IN TARIFF	OTHER	-597	0	0	0	0	0	-597
1823990	OTHR REG ASSET-N CST	187378	Reg Asset-OR Solar Feed-In Tariff 2018	OTHER	460	0	0	0	0	0	460
1823990	OTHR REG ASSET-N CST	187379	Reg Asset-OR Solar Feed-In Tariff 2019	OTHER	3,902	0	0	0	0	0	3,902
1823990	OTHR REG ASSET-N CST	187380	Reg Asset - UT Solar Incentive Program	OTHER	-6,488	0	0	0	0	0	-6,488
1823990	OTHR REG ASSET-N CST	187382	Reg Asset-OR Solar Feed-In Tariff 2020	OTHER	1,020	0	0	0	0	0	1,020
1823990	OTHR REG ASSET-N CST	187383	RegA - OR Solar Feed-In - Recl to Curr	OTHER	-4,393	0	0	0	0	0	-4,393
1823990	OTHR REG ASSET-N CST	187384	RegA - UT Solar Feed-In - Recl to Curr	OTHER	-103	0	0	0	0	0	-103
1823990	OTHR REG ASSET-N CST	187387	Reg Asset-Utah STEP Pilot Prog Bal Acct	OTHER	-16,115	0	0	0	0	0	-16,115
1823990	OTHR REG ASSET-N CST	187390	UT-Klamath Hydro Relicensing Costs	OTHER	11,995	0	0	0	0	0	11,995
1823990	OTHR REG ASSET-N CST	187391	RegA - CA Solar Feed-In - Recl to Liab	OTHER	597	0	0	0	0	0	597
1823990	OTHR REG ASSET-N CST	187394	RegA - UT Solar Feed-In - Recl to Liab	OTHER	22,604	0	0	0	0	0	22,604
1823990	OTHR REG ASSET-N CST	187415	Reg Asset-UT Subscriber Solar Program	OTHER	1,771	0	0	0	0	0	1,771
1823990	OTHR REG ASSET-N CST	187420	RegA - OR Community Solar	OTHER	482	0	0	0	0	0	482
1823990	OTHR REG ASSET-N CST	187471	Reg A-WA Decoupling Mech Jul17-Jun18	OTHER	-370	0	0	0	0	0	-370
1823990	OTHR REG ASSET-N CST	187472	Reg A-WA Decoupling Mech Jul18-Jun19	OTHER	-5,937	0	0	0	0	0	-5,937
1823990	OTHR REG ASSET-N CST	187489	Reg A-WA Decoupling Mechanism-Reclass	OTHER	6,307	0	0	0	0	0	6,307
1823990	OTHR REG ASSET-N CST	187495	RegA - Other - Recl to Curr	OTHER	-1,963	0	0	0	0	0	-1,963
1823990	OTHR REG ASSET-N CST	187630	Reg Asset - UT EIM Expense Deferral	OTHER	9,104	0	0	0	0	0	9,104
1823990	OTHR REG ASSET-N CST	187631	Contra Reg Asset - UT EIM Deferral	OTHER	-9,104	0	0	0	0	0	-9,104
1823990	OTHR REG ASSET-N CST	187660	RegA-OR Transp Electrification Pilot	OTHER	874	0	0	0	0	0	874
1823990	OTHR REG ASSET-N CST	187662	RegA-CA Transp Electrification Pilot	OTHER	-408	0	0	0	0	0	-408
1823990	OTHR REG ASSET-N CST	187664	RegA-WA Transp Electrification Pilot	OTHER	134	0	0	0	0	0	134
1823990	OTHR REG ASSET-N CST	187839	Reg Asset - UT RBA CY2018	OTHER	374	0	0	0	0	0	374
1823990	OTHR REG ASSET-N CST	187856	Reg Asset - WY ECAM CY2016	OTHER	-2	0	0	0	0	0	-2
1823990	OTHR REG ASSET-N CST	187857	Reg Asset - WY ECAM CY2017	OTHER	-10	0	0	0	0	0	-10
1823990	OTHR REG ASSET-N CST	187858	Reg Asset - WY ECAM CY2018	OTHER	3,841	0	0	0	0	0	3,841
1823990	OTHR REG ASSET-N CST	187859	Reg Asset - WY ECAM CY2019	OTHER	11,866	0	0	0	0	0	11,866
1823990	OTHR REG ASSET-N CST	187867	Reg Asset - WY RRA CY2017	OTHER	1	0	0	0	0	0	1
1823990	OTHR REG ASSET-N CST	187868	Reg Asset - WY RRA CY2018	OTHER	248	0	0	0	0	0	248
1823990	OTHR REG ASSET-N CST	187869	Reg Asset - WY RRA CY2019	OTHER	-61	0	0	0	0	0	-61
1823990	OTHR REG ASSET-N CST	187877	Contra Reg Asset - WY ECAM CY2018	OTHER	-82	0	0	0	0	0	-82
1823990	OTHR REG ASSET-N CST	187879	Contra Reg Asset - WY ECAM CY2019	OTHER	-605	0	0	0	0	0	-605
1823990	OTHR REG ASSET-N CST	187880	Reg Asset - UT RBA CY2019	OTHER	-697	0	0	0	0	0	-697
1823990	OTHR REG ASSET-N CST	187882	Reg Asset - UT RBA CY2020	OTHER	107	0	0	0	0	0	107
1823990	OTHR REG ASSET-N CST	187884	Reg Asset - WY RRA CY2020	OTHER	91	0	0	0	0	0	91
1823990	OTHR REG ASSET-N CST	187886	Reg Asset-OR RPS Compliance Purchases	OTHER	-5	0	0	0	0	0	-5



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1823990	OTHR REG ASSET-N CST	187888	RegA - WA RECs in Rates - Recl to Curr	OTHER	-69	0	0	0	0	0	-69
1823990	OTHR REG ASSET-N CST	187894	RegA - OR RECs in Rates - Recl to Curr	OTHER	-3	0	0	0	0	0	-3
1823990	OTHR REG ASSET-N CST	187895	RegA - OR RECs in Rates - Balance Recl	OTHER	27	0	0	0	0	0	27
1823990	OTHR REG ASSET-N CST	187896	RegA - UT RECs in Rates - Recl to Curr	OTHER	-293	0	0	0	0	0	-293
1823990	OTHR REG ASSET-N CST	187897	RegA - UT RECs in Rates - Recl to Liab	OTHER	506	0	0	0	0	0	506
1823990	OTHR REG ASSET-N CST	187898	RegA - Def RECs in Rates - Recl to Curr	OTHER	-251	0	0	0	0	0	-251
1823990	OTHR REG ASSET-N CST	187899	RegA - WY RECs in Rates - Recl to Liab	OTHER	20	0	0	0	0	0	20
1823990	OTHR REG ASSET-N CST	187911	REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	WYP	758	0	0	758	0	0	0
1823990	OTHR REG ASSET-N CST	187913	Reg Asset - Goodnoe Hills Liq. Damages -	WYP	298	0	0	298	0	0	0
1823990	OTHR REG ASSET-N CST	187914	"Reg Asset-UT-Liq. Damages JB4, N1&2"	UT	490	0	0	0	490	0	0
1823990	OTHR REG ASSET-N CST	187915	Reg Asset-WY-Liq. Damages N2	WYP	80	0	0	80	0	0	0
1823990	OTHR REG ASSET-N CST	187952	DEFERRED INTERVENOR	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187956	CA DEFERRED INTERVENOR FUNDING	OTHER	44	0	0	0	0	0	44
1823990	OTHR REG ASSET-N CST	187957	DEFERRED OR INDEPENDENT EVALUATOR FEES	OTHER	1	0	0	0	0	0	1
1823990	OTHR REG ASSET-N CST	187958	ID Deferred Intervenor Funding	IDU	67	0	0	0	0	67	0
1823990	OTHR REG ASSET-N CST	187964	RegA - Intervenor Fees - Recl to Liab	OTHER	103	0	0	0	0	0	103
1823990	OTHR REG ASSET-N CST	187966	RegA - CA (CARE) Program - Recl to Liab	OTHER	20	0	0	0	0	0	20
1823990	OTHR REG ASSET-N CST	187967	RegA - OR Asset Sale Gain-Balance Recl	OTHER	990	0	0	0	0	0	990
1823990	OTHR REG ASSET-N CST	187968	Reg A - Insurance Reserves - Reclass	OTHER	12,311	0	0	0	0	0	12,311
1823990	OTHR REG ASSET-N CST	187973	Contra Reg Asset - CA ECAC CY2015	OTHER	-155	0	0	0	0	0	-155
1823990	OTHR REG ASSET-N CST	187974	Contra Reg Asset - CA ECAC CY2016	OTHER	-78	0	0	0	0	0	-78
1823990	OTHR REG ASSET-N CST	187975	Reg Asset - CA ECAC	OTHER	19	0	0	0	0	0	19
1823990	OTHR REG ASSET-N CST	187977	Contra Reg Asset - CA ECAC CY2017	OTHER	-49	0	0	0	0	0	-49
1823990	OTHR REG ASSET-N CST	187978	Reg Asset - CA ECAC CY2018	OTHER	3,617	0	0	0	0	0	3,617
1823990	OTHR REG ASSET-N CST	187979	Contra Reg Asset - CA ECAC CY2018	OTHER	-213	0	0	0	0	0	-213
1823990	OTHR REG ASSET-N CST	189002	RegA-CA Wildfire Mitigation Plan(WMPMA)	OTHER	2,818	0	0	0	0	0	2,818
1823990	OTHR REG ASSET-N CST	189003	Contra RegA-CA Fire/Wildlife Mitigation	OTHER	-142	0	0	0	0	0	-142
1823990	OTHR REG ASSET-N CST	189500	Reg Asset - CA ECAC CY2019	OTHER	2,365	0	0	0	0	0	2,365
1823990	OTHR REG ASSET-N CST	189501	Contra Reg Asset - CA ECAC CY2019	OTHER	-118	0	0	0	0	0	-118
1823990	OTHR REG ASSET-N CST	189502	Reg Asset - CA ECAC CY2020	OTHER	-291	0	0	0	0	0	-291
1823990	OTHR REG ASSET-N CST	189503	Contra Reg Asset - CA ECAC CY2020	OTHER	-13	0	0	0	0	0	-13
1823990	OTHR REG ASSET-N CST	189504	Reg Asset - CA ECAC CY2021	OTHER	45	0	0	0	0	0	45
1823990	OTHR REG ASSET-N CST	189505	Contra Reg Asset - CA ECAC CY2021	OTHER	-2	0	0	0	0	0	-2
1823990	OTHR REG ASSET-N CST	189528	RegA - CA Def Exc NPC - Recl to Curr	OTHER	-3,007	0	0	0	0	0	-3,007
1823990	OTHR REG ASSET-N CST	189533	Reg Asset - ID ECAM CY 2018	OTHER	6,308	0	0	0	0	0	6,308
1823990	OTHR REG ASSET-N CST	189534	Reg Asset-ID ECAM CY 2019	OTHER	18,450	0	0	0	0	0	18,450
1823990	OTHR REG ASSET-N CST	189535	Reg Asset-ID ECAM CY 2020	OTHER	2,184	0	0	0	0	0	2,184
1823990	OTHR REG ASSET-N CST	189536	Reg Asset-ID ECAM CY 2021	OTHER	280	0	0	0	0	0	280
1823990	OTHR REG ASSET-N CST	189544	Contra Reg Asset - ID ECAM CY 2019	OTHER	-655	0	0	0	0	0	-655
1823990	OTHR REG ASSET-N CST	189545	Contra Reg Asset - ID ECAM CY 2020	OTHER	-86	0	0	0	0	0	-86



Regulatory Assets

Average of Monthly Averages Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1823990	OTHR REG ASSET-N CST	189546	Contra Reg Asset - ID ECAM CY 2021	OTHER	-14	0	0	0	0	0	-14		
1823990	OTHR REG ASSET-N CST	189568	RegA - ID Def Exc NPC - Recl to Curr	OTHER	-16,818	0	0	0	0	0	-16,818		
1823990	OTHR REG ASSET-N CST	189570	Reg Asset - OR TAM CY2020	OTHER	1,278	0	0	0	0	0	1,278		
1823990	OTHR REG ASSET-N CST	189571	Reg Asset - OR TAM CY2021	OTHER	1,599	0	0	0	0	0	1,599		
1823990	OTHR REG ASSET-N CST	189580	Contra Reg Asset - OR TAM CY2020	OTHER	-15	0	0	0	0	0	-15		
1823990	OTHR REG ASSET-N CST	189581	Contra Reg Asset - OR TAM CY2021	OTHER	-80	0	0	0	0	0	-80		
1823990	OTHR REG ASSET-N CST	189598	RegA - OR Def Exc NPC - Recl to Curr	OTHER	-796	0	0	0	0	0	-796		
1823990	OTHR REG ASSET-N CST	189608	Reg Asset - UT EBA CY2018	OTHER	17,101	0	0	0	0	0	17,101		
1823990	OTHR REG ASSET-N CST	189609	Reg Asset - UT EBA CY2019	OTHER	31,940	0	0	0	0	0	31,940		
1823990	OTHR REG ASSET-N CST	189610	Reg Asset - UT EBA CY2020	OTHER	4,769	0	0	0	0	0	4,769		
1823990	OTHR REG ASSET-N CST	189611	Reg Asset - UT EBA CY2021	OTHER	1,959	0	0	0	0	0	1,959		
1823990	OTHR REG ASSET-N CST	189618	Contra Reg Asset - UT EBA CY2018	OTHER	-1,077	0	0	0	0	0	-1,077		
1823990	OTHR REG ASSET-N CST	189619	Contra Reg Asset - UT EBA CY2019	OTHER	-1,676	0	0	0	0	0	-1,676		
1823990	OTHR REG ASSET-N CST	189620	Contra Reg Asset - UT EBA CY2020	OTHER	-277	0	0	0	0	0	-277		
1823990	OTHR REG ASSET-N CST	189621	Contra Reg Asset - UT EBA CY2021	OTHER	-98	0	0	0	0	0	-98		
1823990	OTHR REG ASSET-N CST	189638	RegA - UT Def Exc NPC - Recl to Curr	OTHER	-14,550	0	0	0	0	0	-14,550		
1823990	OTHR REG ASSET-N CST	189650	Reg Asset - WY ECAM CY2020	OTHER	-987	0	0	0	0	0	-987		
1823990	OTHR REG ASSET-N CST	189651	Reg Asset - WY ECAM CY2021	OTHER	530	0	0	0	0	0	530		
1823990	OTHR REG ASSET-N CST	189660	Contra Reg Asset - WY ECAM CY2020	OTHER	-138	0	0	0	0	0	-138		
1823990	OTHR REG ASSET-N CST	189661	Contra Reg Asset - WY ECAM CY2021	OTHER	-26	0	0	0	0	0	-26		
1823990	OTHR REG ASSET-N CST	189688	RegA - WY Def Exc NPC - Recl to Curr	OTHER	-10,214	0	0	0	0	0	-10,214		
1823990	OTHR REG ASSET-N CST	189689	RegA - WY Def Exc NPC - Recl to Liab	OTHER	557	0	0	0	0	0	557		
1823990	OTHR REG ASSET-N CST	288413	Reg Liab - Depr Decrease Deferral - WA	WA	1	0	0	1	0	0	0		
1823990 Total					193,621	307	0	57	13,185	20,415	1,119	2	158,535
1823999	REGULATORY ASST-OTH	186011	DSM Reg Asset - Accruals - CA	OTHER	341	0	0	0	0	0	341		
1823999	REGULATORY ASST-OTH	186015	DSM Reg Asset - Balancing Acct - CA	OTHER	-1,929	0	0	0	0	0	-1,929		
1823999	REGULATORY ASST-OTH	186021	DSM Reg Asset - Accruals - ID	OTHER	430	0	0	0	0	0	430		
1823999	REGULATORY ASST-OTH	186025	DSM Reg Asset - Balancing Acct - ID	OTHER	-1,546	0	0	0	0	0	-1,546		
1823999	REGULATORY ASST-OTH	186035	DSM Reg Asset - Balancing Acct - OR	OTHER	180	0	0	0	0	0	180		
1823999	REGULATORY ASST-OTH	186041	DSM Reg Asset - Accruals - UT	OTHER	4,469	0	0	0	0	0	4,469		
1823999	REGULATORY ASST-OTH	186045	DSM Reg Asset - Balancing Acct - UT	OTHER	-144,972	0	0	0	0	0	-144,972		
1823999	REGULATORY ASST-OTH	186051	DSM Reg Asset - Accruals - WA	OTHER	1,179	0	0	0	0	0	1,179		
1823999	REGULATORY ASST-OTH	186055	DSM Reg Asset - Balancing Acct - WA	OTHER	-5,338	0	0	0	0	0	-5,338		
1823999	REGULATORY ASST-OTH	186061	DSM Reg Asset - Accruals - WY	OTHER	543	0	0	0	0	0	543		
1823999	REGULATORY ASST-OTH	186065	DSM Reg Asset - Balancing Acct - WY	OTHER	-2,402	0	0	0	0	0	-2,402		
1823999	REGULATORY ASST-OTH	186071	DSM Reg Asset - Accruals - WY Cat 1	OTHER	198	0	0	0	0	0	198		
1823999	REGULATORY ASST-OTH	186075	DSM Reg Asset-Balancing Acct-WY Cat 1	OTHER	-1,704	0	0	0	0	0	-1,704		
1823999	REGULATORY ASST-OTH	186081	DSM Reg Asset - Accruals - WY Cat 2	OTHER	255	0	0	0	0	0	255		
1823999	REGULATORY ASST-OTH	186085	DSM Reg Asset-Balancing Acct-WY Cat 2	OTHER	-1,537	0	0	0	0	0	-1,537		
1823999 Total					-151,833	0	0	0	0	0	0	0	-151,833



Regulatory Assets

Average of Monthly Averages Ending - June 2020
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
Grand Total			327,051	-899	-11,093	60	46,854	131,140	18,346	99	142,545

B17.DEPRECIATION RESERVE



Depreciation Reserve

Average of Monthly Averages Ending - June 2020
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1080000	AC PR DPR EL PL SR 3102000	LAND RIGHTS	CAGE	-29,723	0	0	0	-6,609	-20,326	-2,772	-17	0
1080000	AC PR DPR EL PL SR 3102000	LAND RIGHTS	JBG	-150	-6	-110	-34	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3103000	WATER RIGHTS	CAGE	-14,377	0	0	0	-3,197	-9,831	-1,341	-8	0
1080000	AC PR DPR EL PL SR 3103000	WATER RIGHTS	JBG	-96	-4	-71	-22	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3110000	STRUCTURES AND IMPROVEMENTS	CAGE	-442,792	0	0	0	-98,456	-302,795	-41,291	-250	0
1080000	AC PR DPR EL PL SR 3110000	STRUCTURES AND IMPROVEMENTS	CAGW	-33,084	-1,384	-24,266	-7,434	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3110000	STRUCTURES AND IMPROVEMENTS	JBG	-85,220	-3,564	-62,506	-19,150	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3120000	BOILER PLANT EQUIPMENT	CAGE	-1,530,265	0	0	0	-340,258	-1,046,444	-142,700	-864	0
1080000	AC PR DPR EL PL SR 3120000	BOILER PLANT EQUIPMENT	CAGW	-71,712	-2,999	-52,598	-16,115	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3120000	BOILER PLANT EQUIPMENT	JBG	-395,745	-16,551	-290,264	-88,930	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3140000	TURBOGENERATOR UNITS	CAGE	-345,492	0	0	0	-76,821	-236,258	-32,218	-195	0
1080000	AC PR DPR EL PL SR 3140000	TURBOGENERATOR UNITS	CAGW	-19,237	-805	-14,110	-4,323	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3140000	TURBOGENERATOR UNITS	JBG	-90,454	-3,783	-66,345	-20,327	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	-212,633	0	0	0	-47,279	-145,405	-19,828	-120	0
1080000	AC PR DPR EL PL SR 3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	-5,161	-216	-3,785	-1,160	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	-37,840	-1,583	-27,754	-8,503	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	CAGE	-4	0	0	0	-1	-3	0	0	0
1080000	AC PR DPR EL PL SR 3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	JBG	-34	-1	-25	-8	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGE	-15,552	0	0	0	-3,458	-10,635	-1,450	-9	0
1080000	AC PR DPR EL PL SR 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	-213	-9	-156	-48	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	-2,191	-92	-1,607	-492	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3302000	LAND RIGHTS	CAGE	-63	0	0	0	-14	-43	-6	0	0
1080000	AC PR DPR EL PL SR 3302000	LAND RIGHTS	CAGW	-4,099	-171	-3,006	-921	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3303000	WATER RIGHTS	CAGE	-115	0	0	0	-26	-79	-11	0	0
1080000	AC PR DPR EL PL SR 3303000	WATER RIGHTS	CAGW	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3304000	FLOOD RIGHTS	CAGE	-73	0	0	0	-16	-50	-7	0	0
1080000	AC PR DPR EL PL SR 3304000	FLOOD RIGHTS	CAGW	-258	-11	-189	-58	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3305000	LAND RIGHTS - FISH/WILDLIFE	CAGW	-164	-7	-120	-37	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3310000	STRUCTURES AND IMPROVE	CAGE	-5,261	0	0	0	-1,170	-3,598	-491	-3	0
1080000	AC PR DPR EL PL SR 3310000	STRUCTURES AND IMPROVE	CAGW	-5	0	-4	-1	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGE	-2,217	0	0	0	-493	-1,516	-207	-1	0
1080000	AC PR DPR EL PL SR 3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGW	-33,217	-1,389	-24,364	-7,464	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGE	-173	0	0	0	-38	-118	-16	0	0
1080000	AC PR DPR EL PL SR 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGW	-30,811	-1,289	-22,599	-6,924	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3313000	STRUCTURES AND IMPROVE-RECREATION	CAGE	-1,402	0	0	0	-312	-958	-131	-1	0
1080000	AC PR DPR EL PL SR 3313000	STRUCTURES AND IMPROVE-RECREATION	CAGW	-7,005	-293	-5,138	-1,574	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGE	-18,458	0	0	0	-4,104	-12,622	-1,721	-10	0
1080000	AC PR DPR EL PL SR 3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGW	-466	-19	-342	-105	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGE	-29,300	0	0	0	-6,515	-20,036	-2,732	-17	0
1080000	AC PR DPR EL PL SR 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGW	-184,326	-7,709	-135,196	-41,421	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGE	-286	0	0	0	-64	-195	-27	0	0
1080000	AC PR DPR EL PL SR 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGW	-8,408	-352	-6,167	-1,889	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGE	-51	0	0	0	-11	-35	-5	0	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1080000	AC PR DPR EL PL SR 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGW	-78	-3	-57	-17	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	CAGE	-22,991	0	0	0	-5,112	-15,722	-2,144	-13	0
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	CAGW	-52,241	-2,185	-38,317	-11,739	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	-7,412	0	0	0	-1,648	-5,068	-691	-4	0
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	-33,350	-1,395	-24,461	-7,494	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGE	-11	0	0	0	-2	-7	-1	0	0
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGW	-2,832	-118	-2,077	-636	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3350000	MISC POWER PLANT EQUIP	CAGE	-123	0	0	0	-27	-84	-11	0	0
1080000	AC PR DPR EL PL SR 3351000	MISC POWER PLANT EQUIP - PRODUCTION	CAGW	-1,421	-59	-1,042	-319	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	CAGE	-1,115	0	0	0	-248	-762	-104	-1	0
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	CAGW	-9,137	-382	-6,702	-2,053	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3402000	LAND RIGHTS	CAGE	-103	0	0	0	-23	-71	-10	0	0
1080000	AC PR DPR EL PL SR 3403000	WATER RIGHTS - OTHER PRODUCTION	CAGE	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3410000	STRUCTURES & IMPROVEMENTS	CAGE	-23,573	0	0	0	-5,242	-16,120	-2,198	-13	0
1080000	AC PR DPR EL PL SR 3410000	STRUCTURES & IMPROVEMENTS	CAGW	-12,487	-522	-9,159	-2,806	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGE	-3,381	0	0	0	-752	-2,312	-315	-2	0
1080000	AC PR DPR EL PL SR 3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	CAGW	-593	-25	-435	-133	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	CAGE	-232,751	0	0	0	-51,753	-159,162	-21,704	-131	0
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	CAGW	-182,797	-7,645	-134,075	-41,077	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	CAGE	-62,285	0	0	0	-13,849	-42,593	-5,808	-35	0
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	CAGW	-51,317	-2,146	-37,639	-11,532	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	-22,081	0	0	0	-4,910	-15,100	-2,059	-12	0
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	-15,108	-632	-11,081	-3,395	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	-1,387	0	0	0	-308	-949	-129	-1	0
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	-1,094	-46	-802	-246	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	CAGE	-33,607	0	0	0	-7,472	-22,981	-3,134	-19	0
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	CAGW	-14,384	-602	-10,550	-3,232	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	JBG	-1,377	-58	-1,010	-309	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	SG	-76	-1	-20	-6	-11	-33	-5	0	0
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	CAGE	-36,965	0	0	0	-8,219	-25,278	-3,447	-21	0
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	CAGW	-12,260	-513	-8,992	-2,755	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	JBG	-453	-19	-332	-102	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	SG	-3	0	-1	0	0	-1	0	0	0
1080000	AC PR DPR EL PL SR 3530000	STATION EQUIPMENT	CAGE	-313,697	0	0	0	-69,751	-214,516	-29,253	-177	0
1080000	AC PR DPR EL PL SR 3530000	STATION EQUIPMENT	CAGW	-128,309	-5,366	-94,110	-28,833	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3530000	STATION EQUIPMENT	JBG	-7,536	-315	-5,528	-1,694	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGE	-25,241	0	0	0	-5,612	-17,260	-2,354	-14	0
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	-10,885	-455	-7,984	-2,446	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	JBG	-3,205	-134	-2,351	-720	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGE	-3,678	0	0	0	-818	-2,515	-343	-2	0
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGW	-1,569	-66	-1,151	-353	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	JBG	-52	-2	-38	-12	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	-358	-5	-94	-28	-52	-156	-21	0	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2020
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1080000	AC PR DPR EL PL SR 3540000	TOWERS AND FIXTURES	CAGE	-249,155	0	0	0	-55,400	-170,380	-23,234	-141	0
1080000	AC PR DPR EL PL SR 3540000	TOWERS AND FIXTURES	CAGW	-93,971	-3,930	-68,924	-21,117	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3540000	TOWERS AND FIXTURES	JBG	-13,340	-558	-9,784	-2,998	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3540000	TOWERS AND FIXTURES	SG	-106	-2	-28	-8	-16	-46	-6	0	0
1080000	AC PR DPR EL PL SR 3550000	POLES AND FIXTURES	CAGE	-248,182	0	0	0	-55,184	-169,714	-23,143	-140	0
1080000	AC PR DPR EL PL SR 3550000	POLES AND FIXTURES	CAGW	-114,236	-4,778	-83,788	-25,671	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3550000	POLES AND FIXTURES	JBG	-3,668	-153	-2,690	-824	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3550000	POLES AND FIXTURES	SG	-324	-5	-85	-25	-47	-141	-19	0	0
1080000	AC PR DPR EL PL SR 3560000	OVERHEAD CONDUCTORS & DEVICES	CAGE	-323,467	0	0	0	-71,924	-221,197	-30,164	-183	0
1080000	AC PR DPR EL PL SR 3560000	OVERHEAD CONDUCTORS & DEVICES	CAGW	-176,667	-7,389	-129,579	-39,700	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3560000	OVERHEAD CONDUCTORS & DEVICES	JBG	-14,262	-596	-10,461	-3,205	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3560000	OVERHEAD CONDUCTORS & DEVICES	SG	-249	-4	-66	-20	-36	-109	-15	0	0
1080000	AC PR DPR EL PL SR 3570000	UNDERGROUND CONDUIT	CAGE	-1,021	0	0	0	-227	-698	-95	-1	0
1080000	AC PR DPR EL PL SR 3570000	UNDERGROUND CONDUIT	CAGW	-44	-2	-32	-10	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGE	-2,549	0	0	0	-567	-1,743	-238	-1	0
1080000	AC PR DPR EL PL SR 3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGW	-79	-3	-58	-18	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3590000	ROADS AND TRAILS	CAGE	-2,020	0	0	0	-449	-1,382	-188	-1	0
1080000	AC PR DPR EL PL SR 3590000	ROADS AND TRAILS	CAGW	-3,085	-129	-2,263	-693	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3590000	ROADS AND TRAILS	JBG	-1	0	-1	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3590000	ROADS AND TRAILS	SG	-15	0	-4	-1	-2	-6	-1	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	CA	-759	-759	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	IDU	-639	0	0	0	0	0	-639	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	OR	-2,995	0	-2,995	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	UT	-3,327	0	0	0	0	-3,327	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WA	-196	0	0	-196	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WYP	-1,356	0	0	0	-1,356	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WYU	-1,145	0	0	0	-1,145	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	CA	-1,494	-1,494	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	IDU	-770	0	0	0	0	0	-770	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	OR	-8,100	0	-8,100	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	UT	-12,659	0	0	0	0	-12,659	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WA	-1,272	0	0	-1,272	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WYP	-3,907	0	0	0	-3,907	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WYU	-714	0	0	0	-714	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	CA	-8,832	-8,832	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	IDU	-12,732	0	0	0	0	0	-12,732	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	OR	-84,290	0	-84,290	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	UT	-120,750	0	0	0	0	-120,750	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WA	-23,356	0	0	-23,356	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WYP	-40,818	0	0	0	-40,818	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WYU	-3,638	0	0	0	-3,638	0	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	-195	-195	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	-170	0	0	0	0	0	-170	0	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	-1,227	0	-1,227	0	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	-1,537	0	0	0	-1,537	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	-394	0	0	-394	0	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	-756	0	0	0	-756	0	0
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	-27	0	0	0	-27	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	CA	-40,891	-40,891	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	IDU	-41,442	0	0	0	0	-41,442	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	OR	-268,632	0	-268,632	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	UT	-160,228	0	0	0	0	-160,228	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WA	-72,870	0	0	-72,870	0	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WYP	-71,520	0	0	0	-71,520	0	0
1080000	AC PR DPR EL PL SR	3640000	"POLES, TOWERS AND FIXTURES"	WYU	-16,021	0	0	0	-16,021	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	-20,413	-20,413	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	-17,539	0	0	0	0	-17,539	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	-135,706	0	-135,706	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	-88,078	0	0	0	0	-88,078	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	-35,151	0	0	-35,151	0	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	-38,531	0	0	0	-38,531	0	0
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	-5,206	0	0	0	-5,206	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	CA	-12,561	-12,561	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	IDU	-4,586	0	0	0	0	-4,586	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	OR	-46,791	0	-46,791	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	UT	-84,361	0	0	0	0	-84,361	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WA	-11,578	0	0	-11,578	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYP	-11,046	0	0	0	-11,046	0	0
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYU	-3,178	0	0	0	-3,178	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	-14,174	-14,174	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	-14,298	0	0	0	0	-14,298	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	-90,048	0	-90,048	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	-235,469	0	0	0	0	-235,469	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	-14,123	0	0	-14,123	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	-26,262	0	0	0	-26,262	0	0
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	-15,509	0	0	0	-15,509	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	CA	-31,149	-31,149	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	IDU	-29,639	0	0	0	0	-29,639	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	OR	-240,935	0	-240,935	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	UT	-136,941	0	0	0	0	-136,941	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WA	-62,324	0	0	-62,324	0	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYP	-44,295	0	0	0	-44,295	0	0
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYU	-7,067	0	0	0	-7,067	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	CA	-3,447	-3,447	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	IDU	-5,090	0	0	0	0	-5,090	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	OR	-38,280	0	-38,280	0	0	0	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	UT	-41,420	0	0	0	0	-41,420	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WA	-9,076	0	0	-9,076	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYP	-6,137	0	0	0	-6,137	0	0	0
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYU	-955	0	0	0	-955	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	CA	-7,176	-7,176	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	IDU	-13,702	0	0	0	0	0	-13,702	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	OR	-95,792	0	-95,792	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	UT	-72,657	0	0	0	0	0	-72,657	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WA	-21,125	0	0	-21,125	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYP	-15,715	0	0	0	-15,715	0	0	0
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYU	-4,346	0	0	0	-4,346	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	CA	-367	-367	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	IDU	-10,475	0	0	0	0	0	-10,475	0
1080000	AC PR DPR EL PL SR	3700000	METERS	OR	-8,571	0	-8,571	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	UT	-46,348	0	0	0	0	0	-46,348	0
1080000	AC PR DPR EL PL SR	3700000	METERS	WA	-5,608	0	0	-5,608	0	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	WYP	-5,539	0	0	0	-5,539	0	0	0
1080000	AC PR DPR EL PL SR	3700000	METERS	WYU	-1,286	0	0	0	-1,286	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	CA	-227	-227	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	-142	0	0	0	0	0	-142	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	OR	-2,130	0	-2,130	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	UT	-3,365	0	0	0	0	0	-3,365	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WA	-363	0	0	-363	0	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	-900	0	0	0	-900	0	0	0
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	-152	0	0	0	-152	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	-547	-547	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	-467	0	0	0	0	0	-467	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	-11,379	0	-11,379	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	-12,376	0	0	0	0	0	-12,376	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	-1,963	0	0	-1,963	0	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	-3,630	0	0	0	-3,630	0	0	0
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	-1,168	0	0	0	-1,168	0	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	CAGE	-1	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	IDU	-5	0	0	0	0	0	-5	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	UT	-31	0	0	0	0	0	-31	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYP	-15	0	0	0	-15	0	0	0
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYU	-6	0	0	0	-6	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CA	-765	-765	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CAEE	-358	0	0	0	-87	-235	-36	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CAGE	-1,608	0	0	0	-358	-1,100	-150	-1
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CAGW	-1,261	-53	-925	-283	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CN	-2,302	-55	-718	-159	-170	-1,104	-97	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	IDU	-4,970	0	0	0	0	0	-4,970	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	JBG	-9	0	-7	-2	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	OR	-10,644	0	-10,644	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SO	-30,631	-611	-7,505	-2,120	-4,366	-14,133	-1,887	-9
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	UT	-12,492	0	0	0	0	-12,492	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WA	-7,556	0	0	-7,556	0	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYP	-1,568	0	0	0	-1,568	0	0	0
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYU	-1,422	0	0	0	-1,422	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CA	-84	-84	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CAEE	-3	0	0	0	-1	-2	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CAGE	-617	0	0	0	-137	-422	-58	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CAGW	-66	-3	-48	-15	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CN	-914	-22	-285	-63	-67	-438	-39	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	IDU	-32	0	0	0	0	0	-32	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	JBG	-47	-2	-34	-11	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	OR	-1,005	0	-1,005	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SO	-8,115	-162	-1,988	-562	-1,157	-3,744	-500	-2
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	UT	-296	0	0	0	0	-296	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WA	-40	0	0	-40	0	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYP	-310	0	0	0	-310	0	0	0
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYU	-12	0	0	0	-12	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	-22	-22	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	-3	0	0	0	-1	-2	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	-403	0	0	0	-90	-276	-38	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	-179	-7	-131	-40	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	-1,676	-40	-523	-116	-124	-803	-71	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	-155	0	0	0	0	0	-155	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	-23	-1	-17	-5	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	-387	0	-387	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	-18,379	-367	-4,504	-1,272	-2,620	-8,480	-1,132	-5
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	-249	0	0	0	0	-249	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	-127	0	0	-127	0	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	-873	0	0	0	-873	0	0	0
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	-20	0	0	0	-20	0	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	CAGE	-31	0	0	0	-7	-21	-3	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	CAGW	-5	0	-3	-1	0	0	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	CN	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	IDU	-1	0	0	0	0	0	-1	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	OR	-1	0	-1	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	SO	-42	-1	-10	-3	-6	-19	-3	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	UT	-3	0	0	0	0	-3	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	WYP	-2	0	0	0	-2	0	0	0
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	WYU	-2	0	0	0	-2	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	-34	-34	0	0	0	0	0	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	CAEE	-33	0	0	0	-8	-21	-3	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	CAGE	-179	0	0	0	-40	-123	-17	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	CAGW	-96	-4	-71	-22	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	-154	0	0	0	0	0	-154	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	JBG	-29	-1	-21	-7	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	-945	0	-945	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	-337	-7	-83	-23	-48	-156	-21	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	-1,442	0	0	0	0	-1,442	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	-129	0	0	-129	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	-228	0	0	0	-228	0	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	CAGE	-29	0	0	0	-6	-20	-3	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	CAGW	-1	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	OR	-34	0	-34	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	SO	-67	-1	-16	-5	-9	-31	-4	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	UT	-143	0	0	0	0	-143	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	WA	-16	0	0	-16	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	-17	0	0	0	-17	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	-265	-265	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAEE	-97	0	0	0	-23	-63	-10	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGE	-3,100	0	0	0	-689	-2,120	-289	-2	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGW	-939	-39	-688	-211	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	-831	0	0	0	0	0	-831	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	JBG	-514	-21	-377	-116	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	-3,191	0	-3,191	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	-747	-15	-183	-52	-106	-345	-46	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	-4,246	0	0	0	0	-4,246	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	-774	0	0	-774	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	-705	0	0	0	-705	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	-215	0	0	0	-215	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	-460	-460	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAEE	-160	0	0	0	-39	-105	-16	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGE	-1,829	0	0	0	-407	-1,251	-171	-1	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGW	-1,303	-54	-956	-293	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	-1,176	0	0	0	0	0	-1,176	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	JBG	-201	-8	-148	-45	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	-6,490	0	-6,490	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	-280	-6	-69	-19	-40	-129	-17	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	-7,647	0	0	0	0	-7,647	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	-1,685	0	0	-1,685	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	-1,430	0	0	0	-1,430	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	-323	0	0	0	-323	0	0	0	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	CAEE	-3	0	0	0	-1	-2	0	0	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	CAGE	-1,112	0	0	0	-247	-760	-104	-1	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	CAGW	-573	-24	-420	-129	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	JBG	-343	-14	-251	-77	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	OR	-86	0	-86	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	UT	-97	0	0	0	0	-97	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	CA	-179	-179	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	CAEE	-19	0	0	0	-4	-12	-2	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	CAGE	-398	0	0	0	-88	-272	-37	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	CAGW	-111	-5	-82	-25	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	IDU	-366	0	0	0	0	0	-366	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	JBG	-40	-2	-29	-9	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	OR	-1,243	0	-1,243	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SO	-216	-4	-53	-15	-31	-100	-13	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	UT	-2,008	0	0	0	0	-2,008	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WA	-291	0	0	-291	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WYP	-976	0	0	0	-976	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WYU	-205	0	0	0	-205	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	-53	-53	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAEE	-4	0	0	0	-1	-3	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAGE	-279	0	0	0	-62	-191	-26	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAGW	-62	-3	-46	-14	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	-49	0	0	0	0	0	-49	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	-205	0	-205	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	-25	0	-6	-2	-4	-11	-2	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	-138	0	0	0	0	-138	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	-37	0	0	-37	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	-95	0	0	0	-95	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	-11	0	0	0	-11	0	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	CAGE	-224	0	0	0	-50	-153	-21	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	CAGW	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	JBG	-52	-2	-38	-12	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	-187	0	-187	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	-175	-3	-43	-12	-25	-81	-11	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	-568	0	0	0	0	-568	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	-137	0	0	-137	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	-50	0	0	0	-50	0	0	0	0
1080000	AC PR DPR EL PL SR	3923000	TRANSPORTATION EQUIPMENT	SO	-917	-18	-225	-63	-131	-423	-56	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	CA	-100	-100	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	CAGE	-1,935	0	0	0	-430	-1,323	-180	-1	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	CAGW	-319	-13	-234	-72	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	IDU	-248	0	0	0	0	0	-248	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	JBG	-338	-14	-248	-76	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	OR	-1,413	0	-1,413	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	SO	-125	-3	-31	-9	-18	-58	-8	0	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2020
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	UT	-1,618	0	0	0	-1,618	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WA	-366	0	0	-366	0	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WYP	-512	0	0	0	-512	0	0
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WYU	-1	0	0	0	-1	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	-405	-405	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAEE	-71	0	0	0	-17	-47	-7
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGE	-9,514	0	0	0	-2,115	-6,506	-887
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGW	-1,592	-67	-1,168	-358	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	-1,040	0	0	0	0	-1,040	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	JBG	-1,644	-69	-1,206	-369	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	-5,314	0	-5,314	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	-1,488	-30	-365	-103	-212	-687	-92
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	-6,887	0	0	0	0	-6,887	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	-1,566	0	0	-1,566	0	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	-1,887	0	0	0	-1,887	0	0
1080000	AC PR DPR EL PL SR	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	-296	0	0	0	-296	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	CA	-144	-144	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	CAEE	-573	0	0	0	-139	-376	-58
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	CAGE	-2,618	0	0	0	-582	-1,790	-244
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	CAGW	-759	-32	-557	-171	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	IDU	-688	0	0	0	0	-688	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	JBG	-117	-5	-86	-26	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	OR	-3,681	0	-3,681	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SO	-2,494	-50	-611	-173	-356	-1,151	-154
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	UT	-3,620	0	0	0	0	-3,620	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WA	-677	0	0	-677	0	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYP	-1,171	0	0	0	-1,171	0	0
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYU	-91	0	0	0	-91	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	-840	-840	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CAGE	-166	0	0	0	-37	-113	-15
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CAGW	-144	-6	-106	-32	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	-1,329	0	0	0	0	-1,329	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	-5,622	0	-5,622	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	-849	-17	-208	-59	-121	-392	-52
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	-4,641	0	0	0	0	-4,641	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	-1,413	0	0	-1,413	0	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	-1,986	0	0	0	-1,986	0	0
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	-351	0	0	0	-351	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	-99	-99	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CAGE	-77	0	0	0	-17	-53	-7
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	-69	0	0	0	0	-69	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	-413	0	-413	0	0	0	0
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	-206	0	0	0	0	-206	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	-92	0	0	0	-92	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	-602	-602	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGE	-574	0	0	0	-128	-393	-54	0	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	-606	0	0	0	0	0	-606	0	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	JBG	-10	0	-7	-2	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	-4,542	0	-4,542	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	-764	-15	-187	-53	-109	-353	-47	0	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	-4,474	0	0	0	0	-4,474	0	0	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	-1,670	0	0	-1,670	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	-1,035	0	0	0	-1,035	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	-260	0	0	0	-260	0	0	0	0
1080000	AC PR DPR EL PL SR 3961000	CRANES	CAGE	-1,037	0	0	0	-230	-709	-97	-1	0
1080000	AC PR DPR EL PL SR 3961000	CRANES	CAGW	-241	-10	-177	-54	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961000	CRANES	JBG	-204	-9	-150	-46	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961000	CRANES	OR	-188	0	-188	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961000	CRANES	UT	-1	0	0	0	0	-1	0	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGE	-7,192	0	0	0	-1,599	-4,918	-671	-4	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGW	-307	-13	-225	-69	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	JBG	-1,224	-51	-898	-275	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	-365	0	-365	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	-518	-10	-127	-36	-74	-239	-32	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	-588	0	0	0	0	-588	0	0	0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	-122	0	0	0	-122	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	-472	-472	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CAGE	-70	0	0	0	-16	-48	-7	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CAGW	-86	-4	-63	-19	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	-578	0	0	0	0	0	-578	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	-4,278	0	-4,278	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	-518	-10	-127	-36	-74	-239	-32	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	-5,572	0	0	0	0	-5,572	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	-1,095	0	0	-1,095	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	-1,040	0	0	0	-1,040	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	-176	0	0	0	-176	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	-225	-225	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAEE	-113	0	0	0	-27	-74	-11	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGE	-1,710	0	0	0	-380	-1,169	-159	-1	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGW	-664	-28	-487	-149	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	-388	0	0	0	0	0	-388	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	JBG	-352	-15	-258	-79	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	-988	0	-988	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	-198	-4	-49	-14	-28	-91	-12	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	-1,781	0	0	0	0	-1,781	0	0	0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	-522	0	0	-522	0	0	0	0	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2020
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	-443	0	0	0	-443	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	-234	0	0	0	-234	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CA	-2,497	-2,497	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CAEE	-114	0	0	0	-28	-75	-12	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CAGE	-47,099	0	0	0	-10,473	-32,208	-4,392	-27	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CAGW	-23,273	-973	-17,070	-5,230	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CN	-1,720	-41	-536	-119	-127	-824	-73	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	IDU	-4,392	0	0	0	0	0	-4,392	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	JBG	-1,610	-67	-1,181	-362	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	OR	-33,777	0	-33,777	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SO	-40,801	-814	-9,998	-2,824	-5,816	-18,825	-2,514	-11	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	UT	-26,997	0	0	0	0	-26,997	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WA	-5,407	0	0	-5,407	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYP	-9,297	0	0	0	-9,297	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYU	-2,204	0	0	0	-2,204	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	CA	-199	-199	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	CAEE	-56	0	0	0	-14	-37	-6	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	CAGE	-1,588	0	0	0	-353	-1,086	-148	-1	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	CAGW	-677	-28	-496	-152	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	IDU	-223	0	0	0	0	0	-223	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	JBG	-390	-16	-286	-88	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	OR	-1,711	0	-1,711	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SO	-384	-8	-94	-27	-55	-177	-24	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	UT	-1,368	0	0	0	0	-1,368	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WA	-379	0	0	-379	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYP	-503	0	0	0	-503	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYU	-75	0	0	0	-75	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CA	-25	-25	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CAEE	-3	0	0	0	-1	-2	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CAGE	-982	0	0	0	-218	-672	-92	-1	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CAGW	-224	-9	-164	-50	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CN	-45	-1	-14	-3	-3	-22	-2	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	IDU	-38	0	0	0	0	0	-38	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	JBG	-71	-3	-52	-16	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	OR	-506	0	-506	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SO	-1,302	-26	-319	-90	-186	-601	-80	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	UT	-482	0	0	0	0	-482	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WA	-86	0	0	-86	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYP	-77	0	0	0	-77	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYU	-12	0	0	0	-12	0	0	0	0
1080000 Total					-9,672,480	-236,195	-2,626,871	-743,582	-1,344,908	-4,136,571	-581,868	-2,487	0
1083000	AC PR DPR-REMOVAL	288351	Reg Liab Contra - Carbon Decomm - ID	IDU	1,213	0	0	0	0	0	1,213	0	0
1083000	AC PR DPR-REMOVAL	288353	Reg Liab Contra - Carbon Decomm - UT	UT	8,775	0	0	0	0	8,775	0	0	0



Depreciation Reserve

Average of Monthly Averages Ending - June 2020
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1083000	AC PR DPR-REMOVAL	288355	Reg Liab Contra - Carbon Decomm - WY	WYP	458	0	0	0	458	0	0	0
1083000 Total					10,446	0	0	0	458	8,775	1,213	0
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	CAGE	635	0	0	0	141	434	59	0
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	CAGW	160	7	117	36	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	JBG	-23	-1	-17	-5	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	CAGE	-80	0	0	0	-18	-55	-7	0
1085000	AC PR DPR-ACCRUAL	144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	CAGW	-59	-2	-43	-13	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	CA	-3	-3	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	IDU	200	0	0	0	0	0	200	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	OR	-56	0	-56	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	UT	1,858	0	0	0	0	1,858	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WA	-16	0	0	-16	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WYP	148	0	0	0	148	0	0	0
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	CAGE	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	CAGW	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SO	-104	-2	-26	-7	-15	-48	-6	0
1085000	AC PR DPR-ACCRUAL	145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SO	608	12	149	42	87	281	37	0
1085000	AC PR DPR-ACCRUAL	145131	Accum Depr - Hydro - ID Klamath Adj	OTHER	1,139	0	0	0	0	0	0	1,139
1085000	AC PR DPR-ACCRUAL	145134	Accum Depr - Hydro - WY Klamath Adj	OTHER	2,724	0	0	0	0	0	0	2,724
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	CAGE	-457	0	0	0	-102	-312	-43	0
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	CAGW	-6,881	-288	-5,047	-1,546	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	CAGE	16,929	0	0	0	3,764	11,576	1,579	10
1085000	AC PR DPR-ACCRUAL	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	CAGE	-7,291	0	0	0	-1,621	-4,986	-680	-4
1085000	AC PR DPR-ACCRUAL	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	CAGW	1,033	43	758	232	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	SG	9,647	144	2,543	760	1,412	4,205	579	4
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	72	72	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	176	0	0	0	0	0	176	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	1,272	0	1,272	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	1,685	0	0	0	0	1,685	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	500	0	0	500	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	438	0	0	0	438	0	0	0
1085000	AC PR DPR-ACCRUAL	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SO	177	4	43	12	25	81	11	0
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	CAGE	-34	0	0	0	-7	-23	-3	0
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SG	34	1	9	3	5	15	2	0
1085000 Total					24,430	-14	-299	-3	4,257	14,712	1,904	9
Grand Total					-9,637,605	-236,208	-2,627,169	-743,585	-1,340,193	-4,113,084	-578,751	-2,477

B18.AMORTIZATION RESERVE



Amortization Reserve

Average of Monthly Averages Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	CAGE	-9,006	0	0	0	-2,002	-6,158	-840	-5	0
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	CAGW	-113,064	-4,729	-82,929	-25,407	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	IDU	-936	0	0	0	0	0	-936	0	0
1110000	AC PR AMR EL PT SR	3020000	FRANCHISES AND CONSENTS	UT	31,700	0	0	0	0	31,700	0	0	0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	CAGE	-6,753	0	0	0	-1,501	-4,618	-630	-4	0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	CAGW	-8,620	-361	-6,323	-1,937	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	OR	-108	0	-108	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	UT	-38	0	0	0	0	-38	0	0	0
1110000	AC PR AMR EL PT SR	3031040	INTANGIBLE PLANT	WYP	-85	0	0	0	-85	0	0	0	0
1110000	AC PR AMR EL PT SR	3031050	REGIONAL CONST MGMT SYS	SO	-10,961	-219	-2,686	-759	-1,562	-5,057	-675	-3	0
1110000	AC PR AMR EL PT SR	3031080	FUEL MGMT SYSTEM	SO	-3,293	-66	-807	-228	-469	-1,519	-203	-1	0
1110000	AC PR AMR EL PT SR	3031230	AUTOMATE POLE CARD SYSTEM	SO	-4,410	-88	-1,081	-305	-629	-2,035	-272	-1	0
1110000	AC PR AMR EL PT SR	3031680	DISTRIBUTION AUTOMATION PILOT	SO	-13,875	-277	-3,400	-960	-1,978	-6,402	-855	-4	0
1110000	AC PR AMR EL PT SR	3031760	RECORD CENTER MGMT SOFTWARE	SO	-85	-2	-21	-6	-12	-39	-5	0	0
1110000	AC PR AMR EL PT SR	3031830	CUSTOMER SERVICE SYSTEM	CN	-115,780	-2,757	-36,120	-7,985	-8,534	-55,498	-4,886	0	0
1110000	AC PR AMR EL PT SR	3032040	SAP	SO	-153,916	-3,070	-37,714	-10,653	-21,939	-71,015	-9,482	-43	0
1110000	AC PR AMR EL PT SR	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	-1,660	-33	-407	-115	-237	-766	-102	0	0
1110000	AC PR AMR EL PT SR	3032270	ENTERPRISE DATA WAREHOUSE	SO	-5,877	-117	-1,440	-407	-838	-2,711	-362	-2	0
1110000	AC PR AMR EL PT SR	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	-2,908	-58	-712	-201	-414	-1,342	-179	-1	0
1110000	AC PR AMR EL PT SR	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	-1,964	-39	-481	-136	-280	-906	-121	-1	0
1110000	AC PR AMR EL PT SR	3032360	2002 GRID NET POWER COST MODELING	SO	-8,950	-179	-2,193	-619	-1,276	-4,129	-551	-2	0
1110000	AC PR AMR EL PT SR	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	-10,550	-210	-2,585	-730	-1,504	-4,868	-650	-3	0
1110000	AC PR AMR EL PT SR	3032510	OPERATIONS MAPPING SYSTEM	SO	-10,386	-207	-2,545	-719	-1,480	-4,792	-640	-3	0
1110000	AC PR AMR EL PT SR	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	-1,892	-38	-464	-131	-270	-873	-117	-1	0
1110000	AC PR AMR EL PT SR	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	-2,398	-48	-588	-166	-342	-1,106	-148	-1	0
1110000	AC PR AMR EL PT SR	3032600	SINGLE PERSON SCHEDULING	SO	-12,958	-258	-3,175	-897	-1,847	-5,979	-798	-4	0
1110000	AC PR AMR EL PT SR	3032640	TIBCO SOFTWARE	SO	-5,751	-115	-1,409	-398	-820	-2,653	-354	-2	0
1110000	AC PR AMR EL PT SR	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	-1,594	-24	-420	-126	-233	-695	-96	-1	0
1110000	AC PR AMR EL PT SR	3032710	ROUGE RIVER HYDRO INTANGIBLES	CAGW	-87	-4	-64	-20	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3032740	GADSBY INTANGIBLE ASSETS	CAGE	-5	0	0	0	-1	-3	0	0	0
1110000	AC PR AMR EL PT SR	3032760	SWIFT 2 IMPROVEMENTS	CAGW	-6,630	-277	-4,863	-1,490	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	CAGW	-199	-8	-146	-45	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	CAGE	-72	0	0	0	-16	-49	-7	0	0
1110000	AC PR AMR EL PT SR	3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	-2,455	-49	-601	-170	-350	-1,133	-151	-1	0
1110000	AC PR AMR EL PT SR	3032860	WEB SOFTWARE	SO	-3,509	-70	-860	-243	-500	-1,619	-216	-1	0
1110000	AC PR AMR EL PT SR	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	-2,102	0	0	0	-467	-1,438	-196	-1	0
1110000	AC PR AMR EL PT SR	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGW	-830	-35	-609	-187	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	JBG	-34	-1	-25	-8	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	-5,420	-108	-1,328	-375	-773	-2,501	-334	-2	0
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGE	-19,397	0	0	0	-4,313	-13,265	-1,809	-11	0



Amortization Reserve

Average of Monthly Averages Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	-6,960	-291	-5,105	-1,564	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3033090	STEAM PLANT INTANGIBLE ASSETS	JBG	-948	-40	-696	-213	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3033170	GTX VERSION 7 SOFTWARE	CN	-5,028	-120	-1,569	-347	-371	-2,410	-212	0	0
1110000	AC PR AMR EL PT SR	3033190	ITRON METER READING SOFTWARE	CN	-5,868	-140	-1,831	-405	-433	-2,813	-248	0	0
1110000	AC PR AMR EL PT SR	3033210	ARCFM SOFTWARE	SO	-3,610	-72	-885	-250	-515	-1,666	-222	-1	0
1110000	AC PR AMR EL PT SR	3033220	MONARCH EMS/SCADA	SO	-10,754	-214	-2,635	-744	-1,533	-4,962	-663	-3	0
1110000	AC PR AMR EL PT SR	3033230	VREALIZE VMWARE - SHARED	SO	-747	-15	-183	-52	-106	-345	-46	0	0
1110000	AC PR AMR EL PT SR	3033240	IEE - Itron Enterprise Addition	CN	-2,121	-50	-662	-146	-156	-1,016	-89	0	0
1110000	AC PR AMR EL PT SR	3033250	AMI Metering Software	CN	-8,685	-207	-2,709	-599	-640	-4,163	-366	0	0
1110000	AC PR AMR EL PT SR	3033260	Big Data & Analytics	SO	-298	-6	-73	-21	-42	-137	-18	0	0
1110000	AC PR AMR EL PT SR	3033300	SECID - CUST SECURE WEB LOGIN	CN	-1,085	-26	-339	-75	-80	-520	-46	0	0
1110000	AC PR AMR EL PT SR	3033310	C&T - ENERGY TRADING SYSTEM	SO	-15,378	-307	-3,768	-1,064	-2,192	-7,095	-947	-4	0
1110000	AC PR AMR EL PT SR	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	CAGW	-9,934	-415	-7,287	-2,232	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3033370	DISTRIBUTION INTANGIBLES	WYP	-31	0	0	0	-31	0	0	0	0
1110000	AC PR AMR EL PT SR	3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	CAGE	-702	0	0	0	-156	-480	-65	0	0
1110000	AC PR AMR EL PT SR	3033390	RMT TRADE SYSTEM	SO	-734	-15	-180	-51	-105	-338	-45	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CA	-4	-4	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CAEE	0	0	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CAGE	-2,364	0	0	0	-526	-1,617	-220	-1	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CAGW	-285	-12	-209	-64	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	CN	-2	0	-1	0	0	-1	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	IDU	-6	0	0	0	0	0	-6	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	JBG	-445	-19	-326	-100	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	OR	-3	0	-3	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SG	-18,993	-284	-5,006	-1,497	-2,780	-8,279	-1,140	-7	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	SO	-640	-13	-157	-44	-91	-295	-39	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	UT	-15	0	0	0	0	-15	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	WA	-6	0	0	-6	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3034900	MISC - MISCELLANEOUS	WYP	-93	0	0	0	-93	0	0	0	0
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	CAGE	-492	0	0	0	-109	-336	-46	0	0
1110000	AC PR AMR EL PT SR	3035320	HYDRO PLANT INTANGIBLES	CAGW	-151	-6	-111	-34	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3035322	ACD-Call Center Automated Call Distribut	CN	-4,125	-98	-1,287	-285	-304	-1,977	-174	0	0
1110000	AC PR AMR EL PT SR	3035330	OATI-OASIS INTERFACE	SO	-1,240	-25	-304	-86	-177	-572	-76	0	0
1110000	AC PR AMR EL PT SR	3316000	STRUCTURES - LEASE IMPROVEMENTS	CAGW	-2,672	-112	-1,960	-600	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	-506	-506	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	-334	0	0	0	0	0	-334	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	-4,308	0	-4,308	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	-3,579	-71	-877	-248	-510	-1,651	-220	-1	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	-23	0	0	0	0	-23	0	0	0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	-1,728	0	0	-1,728	0	0	0	0	0



Amortization Reserve

Average of Monthly Averages Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	-4,376	0	0	0	-4,376	0	0	0	0
1110000 Total					-636,131	-16,512	-238,570	-67,876	-69,998	-212,220	-30,841	-114	0
Grand Total					-636,131	-16,512	-238,570	-67,876	-69,998	-212,220	-30,841	-114	0

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



Deferred Income Tax Balance

Average of Monthly Averages Ending - June 2020
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1900000	ACM DEF INCM TAXES 287061	DTA 705.346 - CA - Protected PP&E ARAM	CA	620	620	0	0	0	0	0	0
1900000	ACM DEF INCM TAXES 287062	DTA 705.347 - ID - Protected PP&E ARAM	IDU	1,443	0	0	0	0	1,443	0	0
1900000	ACM DEF INCM TAXES 287063	DTA 705.348 - OR - Protected PP&E ARAM	OR	4,998	0	4,998	0	0	0	0	0
1900000	ACM DEF INCM TAXES 287064	DTA 705.349 - UT - Protected PP&E ARAM	UT	14,076	0	0	0	14,076	0	0	0
1900000	ACM DEF INCM TAXES 287065	DTA 705.350 - WA - Protected PP&E ARAM	WA	2,093	0	0	2,093	0	0	0	0
1900000	ACM DEF INCM TAXES 287066	DTA 705.351 - WY - Protected PP&E ARAM	WYU	4,733	0	0	0	4,733	0	0	0
1900000 Total				27,963	620	4,998	2,093	4,733	14,076	1,443	0
1901000	ACCUM DEF INC TAX 287051	DTA 705.340 RL-Income Tax Deferral-CA	OTHER	1,637	0	0	0	0	0	0	1,637
1901000	ACCUM DEF INC TAX 287052	DTA 705.341 RL-Income Tax Deferral-ID	OTHER	199	0	0	0	0	0	0	199
1901000	ACCUM DEF INC TAX 287053	DTA 705.342 RL-Income Tax Deferral-OR	OTHER	12,507	0	0	0	0	0	0	12,507
1901000	ACCUM DEF INC TAX 287054	DTA 705.343 RL-Income Tax Deferral-UT	OTHER	709	0	0	0	0	0	0	709
1901000	ACCUM DEF INC TAX 287055	DTA 705.344 RL-Income Tax Deferral-WA	OTHER	2,205	0	0	0	0	0	0	2,205
1901000	ACCUM DEF INC TAX 287056	DTA 705.345 RL-Income Tax Deferral-WY	OTHER	558	0	0	0	0	0	0	558
1901000	ACCUM DEF INC TAX 287111	DTA 705.287 RL - Prot PP&E EDIT - CA	CA	4,753	4,753	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287112	DTA 705.288 RL - Prot PP&E EDIT - ID	IDU	12,340	0	0	0	0	12,340	0	0
1901000	ACCUM DEF INC TAX 287113	DTA 705.289 RL - Prot PP&E EDIT - OR	OR	53,843	0	53,843	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287114	DTA 705.290 RL - Prot PP&E EDIT - WA	WA	12,998	0	0	12,998	0	0	0	0
1901000	ACCUM DEF INC TAX 287115	DTA 705.291 RL - Prot PP&E EDIT - WY	WYP	30,183	0	0	0	30,183	0	0	0
1901000	ACCUM DEF INC TAX 287116	DTA 705.292 RL - Prot PP&E EDIT - UT	UT	94,998	0	0	0	0	94,998	0	0
1901000	ACCUM DEF INC TAX 287121	DTA 705.294 RL-NonProt PP&E EDIT-CA	CA	533	533	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287122	DTA 705.295 RL-NonProt PP&E EDIT-ID	IDU	1,972	0	0	0	0	1,972	0	0
1901000	ACCUM DEF INC TAX 287124	DTA 705.296 RL-NonProt PP&E EDIT-WA	WA	3,491	0	0	3,491	0	0	0	0
1901000	ACCUM DEF INC TAX 287125	DTA 705.297 RL-NonProt PP&E EDIT-WY	WYP	7,075	0	0	0	7,075	0	0	0
1901000	ACCUM DEF INC TAX 287126	DTA 705.298 RL-NonProt PP&E EDIT-UT	UT	3,178	0	0	0	0	3,178	0	0
1901000	ACCUM DEF INC TAX 287180	DTA 505.450 - Accrued Payroll Taxes	SO	244	5	60	17	35	113	15	0
1901000	ACCUM DEF INC TAX 287191	DTA 705.280 RL Excess Def Inc Taxes CA	CA	266	266	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287192	DTA 705.281 RL Excess Def Inc Taxes ID	IDU	361	0	0	0	0	361	0	0
1901000	ACCUM DEF INC TAX 287193	DTA 705.282 RL Excess Def Inc Taxes OR	OR	808	0	808	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287195	DTA 705.284 RL Excess Def Inc Taxes WA	WA	326	0	0	326	0	0	0	0
1901000	ACCUM DEF INC TAX 287196	DTA 705.285 RL Excess Def Inc Taxes WY	WYU	2,708	0	0	0	2,708	0	0	0
1901000	ACCUM DEF INC TAX 287197	DTA 705.286 RL Excess Def Inc Tax FERC	FERC	2	0	0	0	0	0	2	0
1901000	ACCUM DEF INC TAX 287200	DTA 705.267 RL-WA Decoup Mech	OTHER	2,405	0	0	0	0	0	0	2,405
1901000	ACCUM DEF INC TAX 287206	DTA 415.710 RL-WA Accel Depr	WA	9,748	0	0	9,748	0	0	0	0
1901000	ACCUM DEF INC TAX 287209	DTA 705.266 RL-Energy Savings Assist-CA	OTHER	164	0	0	0	0	0	0	164
1901000	ACCUM DEF INC TAX 287210	DTA 505.115 - Sales & Use Tax Audit Exp	OTHER	13	0	0	0	0	0	0	13
1901000	ACCUM DEF INC TAX 287211	DTA 425.226 - Deferred Revenue Other	OTHER	218	0	0	0	0	0	0	218
1901000	ACCUM DEF INC TAX 287212	DTA 705.245-RL-OR Dir Acc 5 yr Opt Out	OTHER	1,388	0	0	0	0	0	0	1,388
1901000	ACCUM DEF INC TAX 287214	DTA 910.245 - Contra Rec Joint Owners	SO	281	6	69	19	40	129	17	0
1901000	ACCUM DEF INC TAX 287216	DTA 605.715 Trapper Mine Contract Oblig	CAEE	1,635	0	0	0	396	1,073	165	1
1901000	ACCUM DEF INC TAX 287219	DTA 715.810 Chehalis Mitigation Oblig	CAGW	91	4	66	20	0	0	0	0
1901000	ACCUM DEF INC TAX 287220	DTA 720.560 Pension Liab UMWA Withdraw	CAEE	28,304	0	0	0	6,859	18,569	2,861	15
1901000	ACCUM DEF INC TAX 287227	DTA 705.531 RL UT Solar Feed-in Tar - NC	OTHER	5,558	0	0	0	0	0	0	5,558
1901000	ACCUM DEF INC TAX 287229	DTA 705.527 RL CA Solar Feed-in Tar - NC	OTHER	147	0	0	0	0	0	0	147



Deferred Income Tax Balance

Average of Monthly Averages Ending - June 2020
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1901000	ACCUM DEF INC TAX 287230	DTA 705.521 RL WY Def NPC - Noncurrent	OTHER	137	0	0	0	0	0	0	137	
1901000	ACCUM DEF INC TAX 287231	DTA 705.519 RL WA Def NPC - Noncurrent	OTHER	2,656	0	0	0	0	0	0	2,656	
1901000	ACCUM DEF INC TAX 287233	DTA 705.515 RL OR Def NPC - Noncurrent	OTHER	8,540	0	0	0	0	0	0	8,540	
1901000	ACCUM DEF INC TAX 287237	DTA 705.755 RL-NONCURRENT RECLASS-OTHER	OTHER	25	0	0	0	0	0	0	25	
1901000	ACCUM DEF INC TAX 287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	934	0	0	0	0	0	0	934	
1901000	ACCUM DEF INC TAX 287240	DTA 605.301 Environmental Liab- Reg	SO	14,026	280	3,437	971	1,999	6,471	864	4	0
1901000	ACCUM DEF INC TAX 287253	DTA 705.400 Reg Lia - OR Inj & Dam Reser	OR	2,410	0	2,410	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287254	DTA 705.450 Reg Lia - CA Property Ins Re	CA	42	42	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	219	0	0	0	0	0	219	0	0
1901000	ACCUM DEF INC TAX 287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	2,008	0	0	0	0	2,008	0	0	0
1901000	ACCUM DEF INC TAX 287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	276	0	0	0	276	0	0	0	0
1901000	ACCUM DEF INC TAX 287271	DTA 705.336 RL - Sale of RECs - UT	OTHER	124	0	0	0	0	0	0	0	124
1901000	ACCUM DEF INC TAX 287272	DTA 705.337 RL - Sale of RECs - WY	OTHER	5	0	0	0	0	0	0	0	5
1901000	ACCUM DEF INC TAX 287274	DTA 705.261 Reg Liab-Sale of RECs-OR	OTHER	7	0	0	0	0	0	0	0	7
1901000	ACCUM DEF INC TAX 287281	DTA - CA AMT CREDIT	OTHER	265	0	0	0	0	0	0	0	265
1901000	ACCUM DEF INC TAX 287298	DTA 205.210 ERC Impairment Reserve	CAEE	502	0	0	0	122	329	51	0	0
1901000	ACCUM DEF INC TAX 287299	DTA 705.265 Reg Liab-OR Energy Conservat	OTHER	800	0	0	0	0	0	0	0	800
1901000	ACCUM DEF INC TAX 287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	JBE	1,212	52	882	279	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287304	DTA 610.146 OR REG ASSET/LIAB CONS	OR	-79	0	-79	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	202	4	50	14	29	93	12	0	0
1901000	ACCUM DEF INC TAX 287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	1,928	38	472	133	275	889	119	1	0
1901000	ACCUM DEF INC TAX 287326	DTA 720.500 Severance Accrual - Cash Ba	SO	196	4	48	14	28	90	12	0	0
1901000	ACCUM DEF INC TAX 287327	DTA 720.300 Pension/Retirement Accrual -	SO	405	8	99	28	58	187	25	0	0
1901000	ACCUM DEF INC TAX 287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	6,760	135	1,656	468	964	3,119	416	2	0
1901000	ACCUM DEF INC TAX 287337	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	271	4	72	21	40	118	16	0	0
1901000	ACCUM DEF INC TAX 287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	506	8	133	40	74	221	30	0	0
1901000	ACCUM DEF INC TAX 287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	2,758	175	1,061	319	349	766	89	0	0
1901000	ACCUM DEF INC TAX 287341	DTA 910.530 Injuries & Damages Accrual -	SO	3,002	60	736	208	428	1,385	185	1	0
1901000	ACCUM DEF INC TAX 287370	DTA 425.215 Unearned Joint Use Pole Cont	SNPD	705	22	189	45	74	340	35	0	0
1901000	ACCUM DEF INC TAX 287371	DTA 930.100 Oregon BETC Credits	SG	1,401	21	369	110	205	611	84	1	0
1901000	ACCUM DEF INC TAX 287389	DTA 610.145 RL - DSM	OTHER	4,243	0	0	0	0	0	0	0	4,243
1901000	ACCUM DEF INC TAX 287414	DTA 505.700 RT BONUS	SO	118	2	29	8	17	54	7	0	0
1901000	ACCUM DEF INC TAX 287415	DTA 205.200 M&S INV	SNPD	771	24	207	49	81	371	39	0	0
1901000	ACCUM DEF INC TAX 287417	DTA 605.710 ACCRUED FINAL RECLAMATION	OTHER	912	0	0	0	0	0	0	0	912
1901000	ACCUM DEF INC TAX 287418	DTA 705.240 Calif Alt. Rate for Energy P	OTHER	5	0	0	0	0	0	0	0	5
1901000	ACCUM DEF INC TAX 287430	DTA 505.125 Accrued Royalties	CAEE	1,916	0	0	0	464	1,257	194	1	0
1901000	ACCUM DEF INC TAX 287453	DTA 610.143 WA PRGRM	OTHER	-255	0	0	0	0	0	0	0	-255
1901000	ACCUM DEF INC TAX 287473	DTA 705.270 Reg Liab	OTHER	629	0	0	0	0	0	0	0	629
1901000	ACCUM DEF INC TAX 287474	DTA 705.271 Reg Liab	OTHER	134	0	0	0	0	0	0	0	134
1901000	ACCUM DEF INC TAX 287475	DTA 705.272 Reg Liab	OTHER	66	0	0	0	0	0	0	0	66
1901000	ACCUM DEF INC TAX 287476	DTA 705.273 Reg Liab	OTHER	2,151	0	0	0	0	0	0	0	2,151
1901000	ACCUM DEF INC TAX 287477	DTA 705.274 Reg Liab	OTHER	72	0	0	0	0	0	0	0	72
1901000	ACCUM DEF INC TAX 287478	DTA 705.275 Reg Liab	OTHER	159	0	0	0	0	0	0	0	159



Deferred Income Tax Balance

Average of Monthly Averages Ending - June 2020
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX 287479	DTA 105.221 Saf Har	CAGE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287482	DTA 205.025 PMI Fuel Cost Adjustment	JBE	139	6	101	32	0	0	0	0
1901000	ACCUM DEF INC TAX 287486	DTA 415.926 RL-Depreciation Decrease-OR	OTHER	1,606	0	0	0	0	0	0	1,606
1901000	ACCUM DEF INC TAX 287487	DTA 415.927 RL-Depreciation Decrease-WA	WA	-1	0	0	-1	0	0	0	0
1901000	ACCUM DEF INC TAX 287491	DTA - BETC CREDIT CARRYFORWARD	SG	2,804	42	739	221	410	1,222	168	1
1901000	ACCUM DEF INC TAX 287576	DTL 430.110 Reg Asset Balance Reclass	OTHER	-128	0	0	0	0	0	0	-128
1901000	ACCUM DEF INC TAX 287681	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	JBE	2,282	97	1,659	526	0	0	0	0
1901000	ACCUM DEF INC TAX 287706	DTL 610.100 COAL MINE DEVT PMI	JBE	-467	-20	-339	-108	0	0	0	0
1901000	ACCUM DEF INC TAX 287720	DTL 610.100 PMI DEV'T COST AMORT	JBE	-494	-21	-359	-114	0	0	0	0
1901000	ACCUM DEF INC TAX 287722	DTL 505.510 PMI VAC ACCRUAL	JBE	187	8	136	43	0	0	0	0
1901000	ACCUM DEF INC TAX 287723	DTL 205.411 PMI SEC. 263A	JBE	-65	-3	-47	-15	0	0	0	0
1901000	ACCUM DEF INC TAX 287726	DTL PMI PP&E	JBE	-11,284	-482	-8,204	-2,598	0	0	0	0
1901000	ACCUM DEF INC TAX 287735	DTL 910.905 PMI COST DEPLETION	JBE	-853	-36	-620	-196	0	0	0	0
1901000	ACCUM DEF INC TAX 287937	DTA 505.601 PMI - Sick Leave Accrual	JBE	10	0	7	2	0	0	0	0
1901000	ACCUM DEF INC TAX 287938	DTA 205.205 Inventory Reserve - PMI	JBE	180	8	131	41	0	0	0	0
1901000	ACCUM DEF INC TAX 287941	DTL 430.111 Reg Asset - SB 1149 Balance	OTHER	-2,804	0	0	0	0	0	0	-2,804
1901000	ACCUM DEF INC TAX 287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	1	0	0	0	0	0	1	0
1901000 Total				352,122	6,044	59,820	27,159	53,187	137,593	20,298	28
1901090	FAS109 DEF TAX ASS 287374	DTA 100.105 FAS 109 Deferred Tax Liabili	WA	243	0	0	243	0	0	0	0
1901090 Total				243	0	0	243	0	0	0	0
2811000	AC DEF TAX-ACCL AM 287960	DTL 105.128 Accel Depr Pollution Cntrl F	SG	0	0	0	0	0	0	0	0
2811000 Total				0	0	0	0	0	0	0	0
2820000	AC DEF INCTX-PROPT 287704	DTL 105.143/165 Basis Diff - Intangibles	SNP	-1,144	-20	-258	-73	-167	-554	-72	0
2820000 Total				-1,144	-20	-258	-73	-167	-554	-72	0
2821000	AC DEF TAX-UTILITY 286605	DTL 105.136 PP&E	DITBAL	-384	-8	-98	-24	-55	-169	-22	-1
2821000	AC DEF TAX-UTILITY 286693	DTL Non-Prot PP&E EDIT - OR	OR	-29,004	0	-29,004	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287221	DTA 415.933 RL Contra-Carbon Decomm-ID	IDU	-298	0	0	0	0	0	-298	0
2821000	AC DEF TAX-UTILITY 287222	DTA 415.934 RL Contra-Carbon Decomm-UT	UT	-2,157	0	0	0	0	-2,157	0	0
2821000	AC DEF TAX-UTILITY 287223	DTA 415.935 RL Contra-Carbon Decomm-WY	WYP	-113	0	0	0	-113	0	0	0
2821000	AC DEF TAX-UTILITY 287301	DTA 105.471 UT Klamath Relicensing	OTHER	8,681	0	0	0	0	0	0	8,681
2821000	AC DEF TAX-UTILITY 287605	DTL PP&E Powertax	DITBAL	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287605	DTL PP&E Powertax	CA	-63,294	-63,294	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287605	DTL PP&E Powertax	IDU	-165,525	0	0	0	0	0	-165,525	0
2821000	AC DEF TAX-UTILITY 287605	DTL PP&E Powertax	OTHER	-55,323	0	0	0	0	0	0	-55,323
2821000	AC DEF TAX-UTILITY 287605	DTL PP&E Powertax	OR	-734,504	0	-734,504	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287605	DTL PP&E Powertax	UT	-1,262,886	0	0	0	0	-1,262,886	0	0
2821000	AC DEF TAX-UTILITY 287605	DTL PP&E Powertax	WA	-181,623	0	0	-181,623	0	0	0	0
2821000	AC DEF TAX-UTILITY 287605	DTL PP&E Powertax	WYP	-415,391	0	0	0	-415,391	0	0	0
2821000	AC DEF TAX-UTILITY 287605	DTL PP&E Powertax	SNP	3,628	63	819	231	528	1,757	228	1
2821000	AC DEF TAX-UTILITY 287605	DTL PP&E Powertax	CIAC	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287605	DTL PP&E Powertax	SG	12,269	184	3,234	967	1,796	5,348	737	4
2821000	AC DEF TAX-UTILITY 287605	DTL PP&E Powertax	JBG	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY 287605	DTL PP&E Powertax	SNPD	-739	-23	-198	-47	-77	-356	-37	0



Deferred Income Tax Balance

Average of Monthly Averages Ending - June 2020
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	SO	-114	-2	-28	-8	-16	-53	-7	0	0
2821000	AC DEF TAX-UTILITY	287607	DTL PMI PP&E	JBE	-5,463	-233	-3,971	-1,258	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287608	DTL Safe Harbor Lease Cholla	CAGE	-696	0	0	0	-155	-476	-65	0	0
2821000	AC DEF TAX-UTILITY	287766	DTL 610.100N Amort	SO	57	1	14	4	8	26	4	0	0
2821000	AC DEF TAX-UTILITY	287771	DTL 110.205 SRC tax depletion	CAEE	142	0	0	0	34	93	14	0	0
2821000	AC DEF TAX-UTILITY	287928	DTL 425.310 Hydro Relicensing Obligation	OTHER	-3,700	0	0	0	0	0	0	0	-3,700
2821000 Total					-2,896,436	-63,314	-763,737	-181,758	-413,440	-1,258,872	-164,972	4	-50,341
2830000	ACC DEF TAX-OTHER	287936	DTL 205.025 PMI Fuel Cost Adjustment	JBE	-73	-3	-53	-17	0	0	0	0	0
2830000 Total					-73	-3	-53	-17	0	0	0	0	0
2831000	AC DEF IN TX UTIL	286901	DTL 415.938 RA - Carbon Plt Dec/Inv-CA	CA	13	13	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	286905	DTL 415.530 RA-ID 2017 Protocol-MSP Def	IDU	-69	0	0	0	0	0	-69	0	0
2831000	AC DEF IN TX UTIL	286906	DTL 415.531 RA-UT 2017 Protocol-MSP Def	UT	-3,110	0	0	0	0	-3,110	0	0	0
2831000	AC DEF IN TX UTIL	286907	DTL 415.532 RA-WY 2017 Protocol-MSP Def	WYP	-934	0	0	0	-934	0	0	0	0
2831000	AC DEF IN TX UTIL	286910	DTL 415.200 RA-OR Transp Elect PilotPgm	OTHER	-215	0	0	0	0	0	0	0	-215
2831000	AC DEF IN TX UTIL	286911	DTL 415.430 - RA-Transp Elect Pilot-CA	OTHER	100	0	0	0	0	0	0	0	100
2831000	AC DEF IN TX UTIL	286912	DTL 415.431 - RA-Transp Elect Pilot-WA	OTHER	-33	0	0	0	0	0	0	0	-33
2831000	AC DEF IN TX UTIL	286913	DTL 415.720 RA-OR Community Solar	OTHER	-119	0	0	0	0	0	0	0	-119
2831000	AC DEF IN TX UTIL	286917	DTL 415.260 RA-Fire Risk Mitigation-CA	OTHER	-658	0	0	0	0	0	0	0	-658
2831000	AC DEF IN TX UTIL	286918	DTL 210.175 - Prepaid - FSA O&M - East	CAGE	-166	0	0	0	-37	-114	-15	0	0
2831000	AC DEF IN TX UTIL	286919	DTL 210.170 - Prepaid - FSA O&M - West	CAGW	-87	-4	-64	-19	0	0	0	0	0
2831000	AC DEF IN TX UTIL	286928	DTL 415.833 RA-Pension Settlement-CA	OTHER	-15	0	0	0	0	0	0	0	-15
2831000	AC DEF IN TX UTIL	286929	DTL 415.841 RA-Emerg Svc Prgms-BS-CA	OTHER	6	0	0	0	0	0	0	0	6
2831000	AC DEF IN TX UTIL	287487	DTA 415.927 RL-Depreciation Decrease-WA	WA	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287570	DTL 415.701 CA Deferred Intervenor Fundi	OTHER	-11	0	0	0	0	0	0	0	-11
2831000	AC DEF IN TX UTIL	287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	WYU	-186	0	0	0	-186	0	0	0	0
2831000	AC DEF IN TX UTIL	287576	DTL 430.110 REG ASSET RECLASS	OTHER	-4,115	0	0	0	0	0	0	0	-4,115
2831000	AC DEF IN TX UTIL	287590	DTL 415.840 Reg Asset - Deferred OR Ind	OTHER	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287591	DTL 415.301 Environmental Clean-up Accrl	WA	527	0	0	527	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287593	DTL 415.874 Deferred Net Power Costs-WY	OTHER	-3,674	0	0	0	0	0	0	0	-3,674
2831000	AC DEF IN TX UTIL	287596	DTL 415.892 Deferred Net Power Costs - I	OTHER	-6,507	0	0	0	0	0	0	0	-6,507
2831000	AC DEF IN TX UTIL	287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	-73	0	0	0	-73	0	0	0	0
2831000	AC DEF IN TX UTIL	287601	DTL 415.677 RA Pref Stock Redemption WA	OTHER	-14	0	0	0	0	0	0	0	-14
2831000	AC DEF IN TX UTIL	287614	DTL 430.100 Weatherization	OTHER	2,100	0	0	0	0	0	0	0	2,100
2831000	AC DEF IN TX UTIL	287634	DTL 415.300 Environmental Clean-up Accru	SO	-21,586	-431	-5,289	-1,494	-3,077	-9,959	-1,330	-6	0
2831000	AC DEF IN TX UTIL	287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	-14	0	0	-14	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287640	DTL 415.680 Deferred Intervener Funding	OTHER	-354	0	0	0	0	0	0	0	-354
2831000	AC DEF IN TX UTIL	287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	-16	0	0	0	0	0	-16	0	0
2831000	AC DEF IN TX UTIL	287650	DTL 205.100 Coal Pile Inventory Adjustme	CAEE	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287653	DTL 425.250 TGS Buyout	CAGE	-1	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287661	DTL 425.360 Hermiston Swap	CAGW	-700	-29	-513	-157	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	-588	0	-588	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	-827	0	0	0	0	-827	0	0	0
2831000	AC DEF IN TX UTIL	287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	-67	0	0	0	0	0	-67	0	0



Deferred Income Tax Balance

Average of Monthly Averages Ending - June 2020
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287666	DTL 210.140 Prepaid Taxes - WY PSC	WYP	-40	0	0	-40	0	0	0
2831000	AC DEF IN TX UTIL	287669	DTL 210.180 PRE MEM	SO	-744	-15	-182	-52	-106	-343	-46
2831000	AC DEF IN TX UTIL	287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	-976	-17	-220	-62	-142	-473	-61
2831000	AC DEF IN TX UTIL	287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	-3,572	-71	-875	-247	-509	-1,648	-220
2831000	AC DEF IN TX UTIL	287747	DTL 705.240 CA Energy Program	OTHER	-23	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	OTHER	-1,219	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287781	DTL 415.870 Def CA	OTHER	-1,261	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287840	DTL 415.410 RA Energy West Mining	CAEE	-67,065	0	0	-16,253	-43,999	-6,779	-35
2831000	AC DEF IN TX UTIL	287841	DTL 415.411 ContraRA DeerCreekAband CA	CA	604	604	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287842	DTL 415.412 ContraRA DeerCreekAband ID	IDU	516	0	0	0	0	516	0
2831000	AC DEF IN TX UTIL	287843	DTL 415.413 ContraRA DeerCreekAband OR	OR	2,165	0	2,165	0	0	0	0
2831000	AC DEF IN TX UTIL	287844	DTL 415.414 ContraRA DeerCreekAband UT	UT	874	0	0	0	874	0	0
2831000	AC DEF IN TX UTIL	287846	DTL 415.416 ContraRA DeerCreekAband WY	WYU	498	0	0	498	0	0	0
2831000	AC DEF IN TX UTIL	287849	DTL 415.424 ContraRA DeerCreekAband	CAEE	25,124	0	0	6,089	16,483	2,539	13
2831000	AC DEF IN TX UTIL	287850	DTL 415.425 Contra RA UMWA Pension	OTHER	1,168	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287851	DTL 415.417 Contra RA UMWA Pension CA	OTHER	444	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287857	DTL 415.545 Reg Asset WA Merwin Project	OTHER	1	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287858	DTL 415.676 RA Pref Stock Redemption-WY	OTHER	-29	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER	-218	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	-108	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287864	DTL 415.852 Powerdale Decom Cost Amort-I	IDU	-7	0	0	0	0	-7	0
2831000	AC DEF IN TX UTIL	287868	DTL 415.858 Reg Asset-WY-Def Overburden	WYP	-305	0	0	0	-305	0	0
2831000	AC DEF IN TX UTIL	287871	DTL 415.866 Reg Asset-OR Solar Feed-In T	OTHER	-1,323	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287882	DTL 415.876 Deferred Net Power Costs-OR	OTHER	-684	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287887	DTL 415.881 Def of Excess RECs UT	OTHER	-71	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287888	DTL 415.882 Def of Excess RECs WA	OTHER	-25	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287889	DTL 415.883 Def of Excess RECs WY	OTHER	-74	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287896	DTL 415.875 Def Net Power Cost - UT	OTHER	-12,942	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287897	DTL 425.400 RA - UT Klamath Relicensing	OTHER	-2,949	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287899	DTL 415.878 RA-UT Liq Damages	UT	-120	0	0	0	-120	0	0
2831000	AC DEF IN TX UTIL	287903	DTL 415.879 RA-Liq Damages N2-WY	WYP	-20	0	0	0	-20	0	0
2831000	AC DEF IN TX UTIL	287906	DTL 415.863 RA-UT Subscriber Solar Prog	UT	-435	0	0	0	-435	0	0
2831000	AC DEF IN TX UTIL	287907	DTL 210.185-Prepaid Aircraft Maint Cost	SG	-59	-1	-16	-5	-9	-26	-4
2831000	AC DEF IN TX UTIL	287908	DTL 210.190 - Prepaid Water Rights	CAGE	-135	0	0	0	-30	-92	-13
2831000	AC DEF IN TX UTIL	287917	DTL 705.451 - RL - OR Property Ins Res	OR	-3,027	0	-3,027	0	0	0	0
2831000	AC DEF IN TX UTIL	287919	DTL 425.105 RA-OR Asset Sale Gain GB-NC	OTHER	-243	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287933	DTL 320.282-RA PostRet Stmt Loss-CC-UT	UT	-380	0	0	0	-380	0	0
2831000	AC DEF IN TX UTIL	287934	DTL 320.283-RA PostRet Stmt Loss-CC-WY	WYU	-1	0	0	0	-1	0	0
2831000	AC DEF IN TX UTIL	287935	DTL 415.936 RA - Carbon Plt Decom/Inv	CAGE	-848	0	0	0	-189	-580	-79
2831000	AC DEF IN TX UTIL	287939	DTL 415.115 RA-UT STEP Pilot Program	OTHER	3,962	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287942	DTL 430.112 Reg Asset - Other - Balance	OTHER	-457	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287971	DTL 415.868 RA UT Solar Incentive Prog	OTHER	-3,962	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287975	DTL 415.655 RA - CA GHG Allowances	OTHER	-145	0	0	0	0	0	0



Deferred Income Tax Balance

Average of Monthly Averages Ending - June 2020
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287977	DTL 415.885 RA-NONCURRENT RECLASS-OTHER	OTHER	-25	0	0	0	0	0	0	0	-25
2831000	AC DEF IN TX UTIL	287978	DTL 415.906 RA OR RECs in Rate - NC	OTHER	-5	0	0	0	0	0	0	0	-5
2831000	AC DEF IN TX UTIL	287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	14	0	0	0	0	0	14	0	0
2831000	AC DEF IN TX UTIL	287982	DTL 415.921 RA-Depreciation Increase-UT	UT	-362	0	0	0	0	-362	0	0	0
2831000	AC DEF IN TX UTIL	287983	DTL 415.922 RA-Depreciation Increase-WY	WYP	-1,250	0	0	0	-1,250	0	0	0	0
2831000	AC DEF IN TX UTIL	287984	DTL 415.923 RA-Carbon Unrec Plant - ID	IDU	-118	0	0	0	0	0	-118	0	0
2831000	AC DEF IN TX UTIL	287985	DTL 415.924 RA-Carbon Unrec Plant - UT	UT	-847	0	0	0	0	-847	0	0	0
2831000	AC DEF IN TX UTIL	287986	DTL 415.925 RA-Carbon Unrec Plant - WY	WYP	-285	0	0	0	-285	0	0	0	0
2831000	AC DEF IN TX UTIL	287994	DTL 415.929 RA-Carbon Decomm-CA	CA	-88	-88	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287996	DTL 415.675 RA Pref Stock Redemption-UT	OTHER	-85	0	0	0	0	0	0	0	-85
2831000	AC DEF IN TX UTIL	287997	DTL 415.862 RA-CA Mobile Home Park Conv	OTHER	-51	0	0	0	0	0	0	0	-51
2831000 Total					-112,610	-39	-8,610	-1,524	-16,858	-45,959	-5,754	-30	-33,835
Grand Total					-2,629,934	-56,712	-707,840	-153,876	-372,545	-1,153,716	-149,057	2	-36,185



Investment Tax Credit Balance

Average of Monthly Averages Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2551000	ACC DEF ITC - FED	285608	JIM BRIDGER RETROFIT ITC - PPL	ITC90	-28	0	-4	-1	-5	-13	-4	0	0
2551000	ACC DEF ITC - FED	285620	Accum Def ITC - Solar Arrays - 2013	SG	-126	-2	-33	-10	-18	-55	-8	0	0
2551000	ACC DEF ITC - FED	285621	Accum Def ITC - Solar Arrays - 2014	SG	-85	-1	-22	-7	-12	-37	-5	0	0
2551000	ACC DEF ITC - FED	285622	Accum Def ITC - Solar Battery	UT	-440	0	0	0	0	-440	0	0	0
2551000	ACC DEF ITC - FED	285623	Accum Def ITC - Solar Facility	UT	-195	0	0	0	0	-195	0	0	0
2551000 Total					-874	-4	-60	-18	-36	-740	-17	0	0
Grand Total					-874	-4	-60	-18	-36	-740	-17	0	0

B20. CUSTOMER ADVANCES



Customer Advances

Average of Monthly Averages Ending - June 2020

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	CAGE	-23,485	0	0	0	-5,222	-16,060	-2,190	-13	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	CAGW	1	0	1	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	OR	-12,887	0	-12,887	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	SG	-19	0	-5	-2	-3	-8	-1	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	UT	-1,060	0	0	0	0	-1,060	0	0	0
2520000	CUST ADV CONSTRUCT	210553	Transmission Payments Received - Capital	CAGE	-1,752	0	0	0	-390	-1,198	-163	-1	0
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	UT	-366	0	0	0	0	-366	0	0	0
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	WA	-1	0	0	-1	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	CAGE	-49,742	0	0	0	-11,060	-34,015	-4,639	-28	0
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	SG	342	5	90	27	50	149	21	0	0
2520000 Total					-88,969	5	-12,801	25	-16,625	-52,558	-6,973	-42	0
Grand Total					-88,969	5	-12,801	25	-16,625	-52,558	-6,973	-42	0